

Out There

**Supporting Families of Prisoners
Limited**

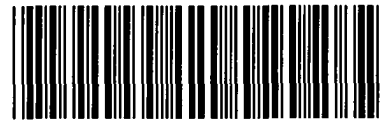
**Annual Report and Financial
Statements**

31 March 2017

Charity Registration Number 1120342

Company Registration Number
6239170 (England and Wales)

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Reference and administrative details of the charitable company, its trustees and advisers

Patron	Bishop Terence Brain
Trustees	Sister Moira Bain DC (Chair) Mr Michael Braid Mr David Darlington Sister Bridie Dowd DC Father Barry O'Sullivan Sister Barbara Quilty DC Mrs Irene Ward
Registered office	2a Powell Street Old Trafford Manchester M16 7QQ
Telephone	0161 232 8986
Company registration number	6239170 (England and Wales)
Charity registration number	1120342
Director	Fiona Clear
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Co-operative Bank plc PO Box 250 Delf House Southway Skelmersdale WN8 6WT

Trustees' report Year to 31 March 2017

The trustees present their statutory report together with the financial statements of Out There Supporting Families of Prisoners Limited ("Out There") for the year ended 31 March 2017.

The financial statements have been prepared in accordance with the accounting policies set out on pages 18 to 20 and comply with the charitable company's memorandum and articles of association, applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015 or later.

Principal aims and activities

The principal aim of the charitable company in the period under review was to promote and protect the mental health and social wellbeing of individuals, families and dependants of persons who have a legal restriction of their liberty. The charitable company also aims to eliminate social exclusion of such people or individuals through early intervention and self-help initiatives.

Achievements and performance

Review of activities

It has again been a busy year with changes in the team, high demand for the service and increasingly complex case work. The pressures in the prison system, cuts to services and changes in the benefit system have all been evident in case work. We have continued to deliver high quality services to families of prisoners throughout Greater Manchester with 375 families accessing the services offered in the year.

The year began on a high as staff, trustees and supporters came together in June to celebrate the 10th Anniversary of Out There and our achievement in supporting over 1,350 families in that time. During the evening two family members spoke publicly about the experience of having a family member in prison, the strength they have gained from the support of Out There and the friendships that have grown through the Support Group. A raffle and auction on the evening raised £400 for Out There.

New enquiries

209 new incoming enquiries were recorded, 45% were direct calls or emails from families, 33% were from families we met at our twice weekly outreach sessions at Manchester Prison, and 22% were referred from other agencies – prison chaplains, social workers, schools and Home Start. Initial enquiries were from family members who needed information about prison visits, property or sending money.

Achievements and performance (continued)

The Casework Service

A total of 166 families benefited from the casework service in the year, 40 new cases were opened, 48 cases were ongoing and 78 cases were closed during the year. Most commonly we work with families for 1-3 years and each family receives an average of 35 interventions each year from their designated support worker. The most common interventions are phone calls, home visits, liaison with prison and probation, referral to services, help from the hardship fund and practical help with transport and attending appointments. Out There's small team of four staff and eight volunteers have worked extremely hard this year to secure positive outcomes for families. There were 1,626 phone calls to, from or on behalf of clients and 271 home visits during the year and 68 families were referred to other services that helped them with counselling, wellbeing, housing, debt and finance. Seventeen families had practical help from their support worker and Out There volunteers, including transport to prison visits, and escort to appointments and to Out There events and groups. We provided this essential practical support on 43 occasions.

We also offer regular groups at our premises, a former Family Centre, which is a welcoming space for mutual support. These are important activities to counter the loneliness, isolation and stigma that can be experienced by the families we work with. Twelve different activities were held during the year: Wellbeing Days, Family Days, Family Forums and Support Groups for families of sex offenders. Families tell us they value these occasions where they can meet and gain support from other families in a caring environment. Total attendance at groups increased slightly this year to 97.

The most significant consequence of imprisonment of a family member is the negative impact on the mental health of family members. This was raised 473 times in casework, more than any other issue. Sometimes this can lead to depression, anxiety, trauma, self harm and suicidal feelings. We help by listening non-judgementally and referring to specialist services.

We also introduced a new process for assessing high priority cases where there may be risk factors. This is helping us to respond in a timely and effective way, with more frequent contact and interventions for those families at risk of crisis and immediate safeguarding actions and referrals for anyone in the red zone. Currently 22 cases are rated amber, meaning there are significant and multiple challenges for one third of the families we are working with.

Concerns for the safety and welfare of the loved one in prison and issues around visiting and phoning the prison continue to be raised by families. This reflects ongoing problems with prison conditions. Issues around visiting and staying in touch were raised 380 times in casework and concerns about the safety or welfare of prisoners was raised 341 times. A key task of support workers is to liaise with prison and probation staff to reassure families and resolve the issues that concern them. Our main links for this work are with chaplains, prison visitor centre staff and health care and we also contact Independent Monitoring Boards and Public Protection Units.

Achievements and performance (continued)

The Casework Service (continued)

Changes to disability benefits have been of great concern: ten families were in hardship and emotional distress after benefits cuts left them with no money for food or essential bills. The lack of specialist welfare rights support in some areas has made it challenging to find help and representation for appeals. However, we have been successful in accessing this for some families through mental health charities, citizens advice, housing providers and armed services support charities. Our partnership with the Porch Box Charity continues and we thank them for their donations, which helped us to distribute 47 food parcels to families this year.

Families in hardship have no funds to help them to replace essential appliances such as cookers and washing machines. We secured replacement items for six families through our connections with agencies like the SVP Furniture Store and Wesley and through applications to Utilities Trust Funds. We estimate we secured goods to the value of £800 for our clients. Clothing is a particular need for parents on low incomes and offenders leaving prison. Catholic Family Care have again provided a valuable service to our clients, which has helped several families this year with essential clothing and bedding. We also have a small fund which we can use to help families with essential bills and items in emergency situations. Although this help has to be prioritised we were able to help five families with funding for essential items and bills.

Staff and volunteers

We welcomed Jean Bernard, Support Worker to the team in October following the resignation of Kay Trivett, Senior Support Worker. This was a significant change to the team as Kay was the most experienced member of staff, who had been with Out There for four years. We thank Ann Hayes for stepping in on a temporary basis to help with casework in September. Although there was inevitably less capacity to deliver support for a time we were still able to keep in touch with all the families and achieve a smooth transition through recruitment and induction.

Volunteers provided essential support to the running of the service, contributing 740 hours in the year. We welcomed three new volunteers who are helping us with events, visitor centre outreach and driving families to prison visits, appointments with agencies and Out There events. Our two admin volunteers also help by staffing the office and taking calls on Fridays. Volunteers provided much needed assistance during the busy Christmas period when we delivered 21 hampers and 18 parcels of toys to families. They helped to prepare the food hampers and presents and enjoyed a Christmas lunch with us.

Achievements and performance (continued)

Staff and volunteers (continued)

Staff and volunteers attended training during the year including Hidden Sentence, as part of induction, adult safeguarding, coaching and mentoring, money management, fundraising and social media skills. The whole team participated in Mental Health First Aid Training. The learning from this has been invaluable in strengthening our knowledge and our response to families who are in distress. We recognise also that the work we do can be emotionally challenging for staff. In order to support staff wellbeing and good professional practice we have put in place clinical supervision for all staff undertaking casework. Our three supervisors are experienced social workers with counselling supervision qualifications.

Networking and Partnership Work

Partnership work is essential for our success in securing outcomes for families and we increasingly work closely with other agencies. At The Thrive Trafford Networking and Funding event in July we not only secured funding for our Family Days but also met other agencies who work in Trafford.

A small team of trustees and volunteers has given their time to do the valuable work of raising wider awareness of Out There in Parishes of the Salford Diocese. This generated interest, offers of help and total donations of £6,604.

We celebrated International Women's Day with an open event at Powell Street. Several partner agencies showcased their services including Shelter, Time for Change, The Young Women's Trust, Trafford Family Directory, Women Matta and Trafford Domestic Abuse Service. Families and local people attended for information and advice and we ran two mindfulness sessions during the day.

We maintained a close working relationship with our local prison, HMP Manchester. As well as our twice weekly outreach sessions in the visitor centre, facilitated by Riverside who run the centre, we also work closely with other family support agencies in the prison and attend regular Family Link meetings to discuss joint work.

We held two Family Forums in the year at Powell Street, with helpful input from the Visits Governor and Senior Healthcare staff. The opportunity to raise questions and issues with senior staff and to find out more about prison processes was appreciated by the families who attended.

We attended several meetings with a group of older prisoners in HMP Manchester at the invitation of Recoop, a charity which promotes the care and resettlement of older prisoners. This is an opportunity to raise awareness about the work of Out There and any support the family members of prisoners need. We thank all the staff at HMP Manchester who support the work of Out There.

Achievements and performance (continued)

Networking and Partnership Work (continued)

We maintain links with a number of other prisons and with agencies who support prisoners and their families. We attended a Prison Advice and Care Trust (PACT) open event at Forest Bank and the I-Hop Conference, where a tool was launched to support the children of prisoners. New staff and volunteers visited HMP Manchester and we also visited HMP Garth at the invitation of the Chaplains.

Outcomes and Impact

Post release support and reoffending

We continue to offer the casework service to both the family and offender for at least six months after release. This can be a traumatic and unsettling time for both family and offender. Challenges include no suitable housing, limited support from probation and families who are accommodating the ex-offender reporting problems causing them stress including drug use, aggression and unsuitable company.

Our work is focused on providing listening support, practical help with hardship, household goods and food, liaising with probation and housing providers and linking the offender into services that help with employment, benefits and drug and alcohol support. Outcomes so far have been good. We supported 23 families in the year whose family member had been released, eighteen have been released for 6 months or more and have not reoffended, three are known to be in employment, two are recently released, and three have been recalled.

Families' assessment – outcomes tool

We have started to use a self-assessment tool with families at the start and end of our involvement with them. Thirteen assessments were started this year and five follow up assessments were completed. All the families said they were in crisis in at least one area of life at the start and all showed significant improvements. The greatest improvements we have seen in the follow up are in reduced isolation and improved emotional state and wellbeing.

Comments from families:

"I would never have come this far without Out There. They have given me strength and hope towards a positive future."

"They don't judge what has gone before and help you look forward to being a family again."

"I was suicidal in the beginning and you helped me carry on and realise there will be happy times ahead."

"Thank you to all the staff and volunteers at Out There who help us hold our heads up and carry on."

Trustees' report Year to 31 March 2017

Financial review

Results for the period

A summary of the charity's income and expenditure can be found on page 15 of the attached financial statements.

The total income for the year amounted to £99,750 (2016 - £163,375). Of this, £82,819 (2016 - £147,000) was received from grants and a further £16,873 (2016 - £16,301) from donations.

During the year total expenditure amounted to £111,039 (2016 - £110,862) including £86,663 (2016 - £84,056) in relation to staff costs.

Reserves and financial position

The trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, or otherwise committed. The trustees consider that, given the nature of the work undertaken by Out There Supporting Families of Prisoners Limited, the level of free reserves should be approximately equal to between 3 and 6 months' recurring expenditure.

The trustees are of the opinion that this level of reserves should provide sufficient flexibility to cover temporary shortfalls in income due, for example, to falls in voluntary income or delays in getting grant funding approved.

Total funds at 31 March 2017 amounted to £98,949 (2016 - £110,238).

Restricted funds comprise monies given for specific purposes and amounted to £27,097 (2016 - £18,319) at 31 March 2017.

The designated fund comprises monies set aside by the trustees to ensure that adequate resources would be available in the event of a delay in securing future funding and also to develop the service to meet the demands of our clients. This fund amounts to £30,000 (2016 - £40,000).

General funds, or free reserves, at 31 March 2017 totalled £41,852 (2016 - £51,919) and meet the requirements of the reserves policy.

Trustees' report Year to 31 March 2017

Governance, structure and management

Out There Supporting Families of Prisoners Limited is a company limited by guarantee (Company Registration Number 6239170 (England and Wales)) and a registered charity (Charity Registration Number 1120342). The charitable company is governed by its memorandum and articles of association.

The sole member of the company, and thus its parent entity, is DCSVP Services, a registered charity (Charity Registration Number 114326) and a company limited by guarantee (Company Registration Number 07638065 (England and Wales)), set up by the Daughters of Charity of St Vincent de Paul, to safeguard the Vincentian ethos in various projects including Out There Supporting Families of Prisoners.

The financial statements of DCSVP Services can be obtained from Provincial House, The Ridgeway, Mill Hill, London, NW7 1RE.

The trustees constitute directors of the charitable company for the purposes of company legislation.

Trustees are recruited through networking and local advertising. The trustees review the skills needed by the Board and aim to ensure a broad range of skills are represented. Potential trustees are invited to visit the organisation and to attend one or two meetings as an observer prior to formal appointment, which is through our parent charity, Daughters of Charity of St Vincent de Paul Services. Our constitution states that at least two trustees and not more than half, must be members of the Congregation of the Daughters of Charity of St Vincent de Paul.

The following trustees served throughout the period.

Trustee

Sister Moira Bain DC (Chair)
Mr Michael Braid
Mr David Darlington
Sister Bridie Dowd DC
Father Barry O'Sullivan
Sister Barbara Quilty DC
Mrs Irene Ward

In the event of the charitable company being wound up, the member is required to contribute an amount not exceeding £1.

No trustee received any remuneration from the charitable company during the period. Expenses of £84 (2016 - £119) were reimbursed to trustees during the period. No trustee had any beneficial interest in any contract with the charitable company during the period.

Governance, structure and management (continued)

Brief biographical details of current trustees are given below:

Sister Moira Bain DC

Sister Moira entered the Daughters of Charity of St Vincent de Paul in 1968. Her early ministry was child care and she worked in various residential school settings and children's homes. A short period of three years was spent in Romania overseeing five children's homes for children who were HIV positive. Sister Moira also has experience in Parish ministry and trained in pastoral leadership.

Mr Michael Braid

Michael Braid was a chartered accountant, now retired, who was in practice in Stockport and Manchester for many years. Since retiring he has acted as treasurer for a number of charities.

Mr David Darlington

David Darlington is a local solicitor with experience of criminal and commercial law and of managing and funding of not for profit community groups.

Sister Bridie Dowd DC

Sister Bridie entered the Daughters of Charity in 1964 and first trained in residential care of children and then became involved in various forms of residential work from child care to hostel work. Following this, Sister Bridie did social work training which led her to work with families and children in various settings. This led her to be the director of The Passage Centre for homeless people in London. Following a short break, Sister Bridie was appointed as director of the Marillac Nursing Home for people with acquired brain injury. Sister Bridie currently volunteers with The Medialle Trust which works with people who have been trafficked. In the year 2000 Sister Bridie was awarded an OBE for her work in The Passage Centre.

Father Barry O'Sullivan

Father Barry is a Catholic priest with an MA in counselling and previous experience as a hospital and prison chaplain.

Sister Barbara Quilty DC

Born in Manchester in 1940 and educated at Victoria Park Secondary School, Barbara trained as a teacher for blind people and worked in Scotland. For 13 years she worked as a teacher in Addis Ababa and was involved with youth formation there. Later she became manager and still later director of services for blind and partially-sighted people in a residential and day rehabilitation setting in Liverpool. Latterly, Barbara has been involved in youth formation in England and is now currently offering pastoral support in a care home for the elderly.

Governance, structure and management (continued)

Mrs Irene Ward

Irene is a former teacher with many years experience and a master's degree. Irene also worked for seven years in strategic management for a local authority in the fields of domestic abuse and safeguarding children.

Key management personnel

The trustees consider that they together with the Director comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The pay of the Director is reviewed annually by the trustees.

Organisation

The Director, who is responsible for the day-to-day management of the Service, its service users and its staff, is accountable to the trustees of the charity.

Statement of trustees' responsibilities

The charity's trustees are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees (who are directors of the company for the purposes of company law) to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Trustees' report Year to 31 March 2017

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that:

- ◆ so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Statement of trustees' responsibilities (continued)

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public benefit

All of our activities focus on supporting the families of prisoners and are undertaken to further Out There's purposes for the public benefit. Our services are delivered to families of prisoners across Greater Manchester and all of our services are free. The trustees consider that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Risk management

In line with the requirement for the trustees to undertake a risk assessment exercise and report on the same in their annual report, the Director with the trustees has looked at the risks the charity currently faces and has reviewed the measures already in place, or needing to be put in place, to deal with them. Five main areas have been identified where risk may occur:

- ◆ Governance and management
- ◆ Operational
- ◆ Financial
- ◆ Reputation
- ◆ Laws, regulations, external and environment

Trustees' report Year to 31 March 2017

Governance and management looks at the risk of the charity suffering from a lack of direction, at the skills and training of its personnel and the good use of its resources.

Operational looks at the risk inherent in the charity's activities including engaging in inappropriate activities and shortcomings in the service provided, difficulties with staff, and health and safety.

Financial risks include those arising as a result of poor budgetary control, inappropriate spending, or investment policies or poor accounting.

Reputation looks at possible damage to the charity's reputation.

Laws, regulations, external and environment looks at the effect of government policies and the consequences of non-compliance with laws and regulations.

Having assessed the major risks to which the charity is exposed, the trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to manage those risks.

Approved by the trustees and signed on their behalf by:

Michael J Braid

(MICHAEL BRAID)

Trustee 1 JUNE 2017

Approved by the trustees on:

Independent auditor's report Year to 31 March 2017

Independent auditor's report to the members of Out There Supporting Families of Prisoners Limited

We have audited the financial statements of Out There Supporting Families of Prisoners Limited for the year ended 31 March 2017 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the trustees' responsibilities statement set out in the Trustees' Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Independent auditor's report Year to 31 March 2017

Opinion on financial statements

In our opinion the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit, the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements and the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit. or
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime; take advantage of the small companies exemption in preparing the trustees' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Amanda Francis

Amanda Francis, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

12 June 2017

**Statement of financial activities Year to 31 March 2017
(including income and expenditure account)**

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	Unaudited 2016 Total funds £
Income:					
Donations		15,373	1,500	16,873	16,301
Grants	1	35,000	47,819	82,819	147,000
Interest receivable		58	—	58	74
Total income		50,431	49,319	99,750	163,375
Expenditure:					
Expenditure on charitable activities: supporting families of prisoners					
Staff costs – wages and salaries	2	48,330	38,333	86,663	84,056
Staff training		1,640	—	1,640	849
Staff advertising		360	—	360	239
Premises costs		6,754	—	6,754	6,369
Travel expenses		1,753	1,902	3,655	3,598
Volunteers' expenses		493	—	493	595
Trustees' expenses		84	—	84	119
Printing, postage and stationery		1,874	—	1,874	1,547
Telephone and IT costs		4,087	—	4,087	8,319
Insurance		732	—	732	630
Depreciation		1,334	—	1,334	334
Welfare donations		1,768	306	2,074	2,849
Audit fee		300	—	300	900
Other expenses		989	—	989	458
Total expenditure	3	70,498	40,541	111,039	110,862
Net movement in funds i.e. net (expenditure) income	4	(20,067)	8,778	(11,289)	52,513
Reconciliation of funds:					
Fund balances brought forward at 1 April 2016		91,919	18,319	110,238	57,725
Fund balances carried forward at 31 March 2017		71,852	27,097	98,949	110,238

All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the above statement of financial activities.

Balance sheet 31 March 2017

	Notes	2017 £	Unaudited 2016 £
Fixed assets	7	—	1,334
Current assets			
Debtors	8	2,816	1,312
Cash at bank and in hand		100,043	109,392
		102,859	110,704
Creditors: Amounts falling due within one year	9	(3,910)	(1,800)
Total net assets		98,949	108,904
Total assets		98,949	110,238
The funds of the charity			
<i>Income funds:</i>			
Restricted funds	10	27,097	18,319
Unrestricted funds			
Designated funds	11	30,000	40,000
General funds		41,852	51,919
		98,949	110,238

Approved by the trustees and signed on their behalf by:

Trustee *Michael J Braid*
 Approved on: *1 JUNE 2017* (MICHAEL BRAID)

Out There Supporting Families of Prisoners Limited
 Registered Company Number: 6239170 (England and Wales)

Statement of cash flows Year to 31 March 2017

	Notes	2017 £	Unaudited 2016 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(9,407)	49,767
Cash flows from investing activities:			
Interest received		58	74
Net cash provided by investing activities		58	74
Change in cash and cash equivalents in the year		(9,349)	49,841
Cash and cash equivalents at 1 April 2016	B	109,392	59,551
Cash and cash equivalents at 31 March 2017	B	100,043	109,392

Notes to the statement of cash flows for the year to 31 March 2017.

A Reconciliation of net movement in funds to net cash (used in) provided by operating activities			
		2017 £	2016 £
Net movement in funds (as per the statement of financial activities)		(11,289)	52,513
Adjustments for:			
Depreciation charge		1,334	334
Interest receivable		(58)	(74)
(Increase) decrease in debtors		(1,504)	275
Increase (decrease) in creditors		2,110	(3,281)
Net cash (used in) provided by operating activities		(9,407)	49,767
B Analysis of cash and cash equivalents			
		2017 £	2016 £
Total cash and cash equivalents: cash at bank and in hand		100,043	109,392

Principal accounting policies 31 March 2017

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 March 2017 with comparative information given in respect to the year to 31 March 2016.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Critical accounting estimates and areas of judgement

In preparing these financial statements, the trustees have not been required to make significant judgements or estimates.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, grants and interest receivable.

Donations and grants are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations or grants pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

All expenditure is stated inclusive of irrecoverable VAT.

Tangible fixed assets

Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life:

Furniture and equipment	25% on straight line basis
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In prior periods depreciation has been calculated at 20% per annum based on a reducing balance. This change of accounting treatment has been adopted to ensure consistency with the charity's parent charity. It has resulted in an additional depreciation charge for the year of £1,067.

Fund structure

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

Designated funds are monies set aside out of general funds and designated for specific purposes by the Trustees.

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charitable company's charitable objects.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

1. Grants

	Unrestricted funds £	Restricted funds £	2017 Total funds £	Unaudited 2016 Total funds £
Tudor Trust	—	25,000	25,000	25,000
Kelly Family	—	—	—	5,000
Lloyds TSB Foundation	—	—	—	12,000
Daughters of Charity of St Vincent de Paul Charitable Trust	35,000	—	35,000	79,000
Anonymous	—	22,000	22,000	22,000
Trafford MBC	—	819	819	—
The Andrew Mitchell Christian Charitable Trust	—	—	—	2,000
HMP Manchester	—	—	—	2,000
2017 Total funds	35,000	47,819	82,819	147,000
2016 Total funds	79,000	68,000	147,000	

2. Staff costs and remuneration of key management personnel

	2017 £	Unaudited 2016 £
Staff costs during the year were as follows:		
Wages and salaries	82,408	79,365
Social security costs	3,803	4,691
Pension costs	452	—
	86,663	84,056

The average number of employees during the year was 5 (2016 - 5). The full time equivalent number of employees was 4 (2016 - 4).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees and the Director. The total remuneration (including taxable benefits but excluding employer's pension contributions) of the key management personnel for the year was £30,000 (2016 - £30,000).

There are no employees who received employee benefits (excluding employer pension costs) of more than £60,000 (2016 - none).

3. Expenditure analysis for 2016

The table below shows the analysis of expenditure for the year to 31 March 2016 between restricted and unrestricted funds.

	Unrestricted funds £	Restricted Funds £	2016 Total Funds £
Expenditure			
Expenditure on charitable activities supporting families of prisoners			
.Staff costs – wages and salaries	26,556	57,500	84,056
.Staff training	849	—	849
.Premises costs	6,069	300	6,369
.Travel expenses	—	3,598	3,598
.Volunteers' expenses	595	—	595
.Trustees' expenses	119	—	119
.Printing, postage and stationary	1,547	—	1,547
.Telephone and IT costs	5,519	2,800	8,319
.Insurance	630	—	630
.Depreciation	334	—	334
.Welfare donations	395	2,454	2,849
.Independent examiner's remuneration	900	—	900
.Other expenses	516	181	697
Total expenditure	44,029	66,833	110,862

4. Net movement in funds i.e. net (expenditure) income

This is stated after charging

	s2017 Total funds £	Unaudited 2016 Total funds £
Staff costs (note 2)	86,663	84,056
Depreciation	1,334	334
Audit fee	1,200	900

5. Trustees' remuneration

None of the trustees received any remuneration in respect of their services during the year (2016 - £nil). £84 was reimbursed to trustees in respect of expenses during the year (2016 - £119).

The trustees have purchased insurance to protect the charity from any loss arising from negligent acts, errors or omissions on the part of the trustees and to indemnify the trustees or other officers against the consequences of any neglect or default on their part. The insurance premium paid by the charity during the year totalled £824 and provides cover of up to a maximum of £500,000. No such insurance was purchased in 2016.

6. Taxation

Out There Supporting Families of Prisoners Limited is a registered charitable company and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

7. Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 April 2016 and at 31 March 2017	<u>6,339</u>
Depreciation	
At 1 April 2016	5,005
Charge for the year	<u>1,334</u>
At 31 March 2017	<u>6,339</u>
Net book values	
At 31 March 2017	<u>—</u>
At 31 March 2016	<u>1,334</u>

The change in estimation technique for the calculation of depreciation for furniture and equipment from 20% reducing balance to 25% on a straight line basis has increased the depreciation charge for the year by £1,067.

8. Debtors

	2017 £	Unaudited 2016 £
Prepayments and accrued income	<u>2,816</u>	<u>1,312</u>

9. Creditors

	2017 £	Unaudited 2016 £
Wages, social security and other taxes	1,810	—
Sundry creditors and accruals	<u>2,100</u>	1,800
	<u>3,910</u>	<u>1,800</u>

10. Restricted funds

	Unaudited At 1 April 2016 £	Income £	Expenditure £	At 31 March 2017 £
Staff costs fund	16,417	47,000	(38,333)	25,084
Website fund	—	500	—	500
Support group fund	500	—	(500)	—
Family days fund	—	819	(306)	513
Travel fund	1,402	—	(1,402)	—
Wellbeing days	—	1,000	—	1,000
	18,319	49,319	(40,541)	27,097

Staff costs fund

The staff costs fund comprises monies given toward various salaries.

Website fund

The website fund comprises monies received to help with the cost of creating a website.

Support group fund

The support group fund represented funding received to provide eight sessions of the support group for families of sex offenders.

Family days fund

The family days fund represents funding received to provide for two family days at our premises to reduce the isolation lone parents feel.

Travel fund

The travel fund represented funding received to support the travel costs of support workers who visit families in their own homes.

Wellbeing days fund

The wellbeing days fund represents funding received to cover the costs of three wellbeing days.

11. Designated fund

	Unaudited At 1 April 2016 £	New Designation £	Utilised/ released £	At 31 March 2017 £
Funding contingency	40,000	—	(10,000)	30,000

This fund comprises of monies set aside by the trustees to ensure that adequate resources would be available in the event of a delay in securing future funding and also to develop the service to meet the demands of our clients.

12. Analysis of net assets between funds

	General fund £	Designated fund £	Restricted funds £	Total funds £
Fund balances at 31 March 2017 are represented by:				
Current assets	45,762	30,000	27,097	102,859
Current liabilities	(3,910)	—	—	(3,910)
Total net assets	41,852	30,000	27,097	98,949

13. Member's liability

The charitable company is limited by guarantee. In the event of the charitable company being wound up, the member is required to contribute an amount not exceeding £1.