

PRISONERS FAMILIES & FRIENDS SERVICE

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2010

Charity No: 251847

PRISONERS FAMILIES & FRIENDS SERVICE

REPORT AND ACCOUNTS

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PRISONERS FAMILIES & FRIENDS SERVICE

LEGAL AND ADMINISTRATIVE DETAILS

Trustees	Peter Droop (Chair) Penny Clow (Vice Chair) Anne Dunlop (Secretary) Mike Slade (Treasurer) Anne-Marie Brown-Douglas Gloria Johnson Jackie Manning Clare Negreira (Resigned November 2009) Gretta Reilly Steve Jones Shane Holland Ruth Buchanan
Honorary Secretary	Anne Dunlop
Senior Management Team	Alan Hooker - Director
Charity Number	251847
Address	20 Trinity Street London SE1 1DB
Solicitors	Charles Russell 5 Fleet Place London EC4M 7RD
Bankers	Lloyds TSB Bank 220 Strand London WC2R 1BB Scottish Widows 67 Morrison Street Edinburgh EH3 8YJ
Independent Examiner	Mr D Terry Ramon Lee & Partners Kemp House 152/160 City Road London EC1V 2DW

PRISONERS FAMILIES & FRIENDS SERVICE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2010

The Trustees present their report and financial accounts for the year ended 31 March 2010.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

OBJECTIVES AND ACTIVITIES

The objects of the Charity are to provide a high quality service for the partners, families and other close relatives or friends of people in prison by promoting (wherever possible) their interests and offering them friendship, support, advice and information which is free, confidential and appropriate to their needs. In addition it seeks to continue this support for a period after release if this is welcomed and needed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Service which is a registered charity operates under the constitution dated 15th November 2005. The original constitution dated 24th February 1967 was replaced by the current constitution after agreement from the Charities Commission (charity no. 251847) and sets out the objects and powers of the charity and governs the actions of the Trustees.

Recruitment and appointment of Trustees

The Trustees who served during the year are detailed on page 2. The Trustees who are appointed during the year are confirmed at the Annual General Meeting where all Members are entitled to vote, including all of the charity's volunteers and its user groups. The Trustees have no beneficial interest in the charity other than as members.

Trustee induction and training

The Trustees are encouraged to maintain a good working knowledge of charity law and best practice by attendance at charity courses run by outside providers.

Organisation

The members of the Committee, all of whom are Trustees, are shown on page 2. They are appointed at the Annual General Meeting, or by co-option subject to confirmation at the AGM where all Members are invited to vote. They hold office for a period of 12 months and their term of office is renewable. In 2009/2010, the Executive Committee met six times. The Executive Committee is responsible for control of policy and financial matters and day-to-day management of the Service is delegated to the Director. Trustees are covered by indemnity insurance.

Related parties

The charity does not have relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

During 2010, the Chair, the Treasurer and the Director will carry out a systematic assessment of the major risks to which the Service is exposed.

PRISONERS FAMILIES & FRIENDS SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2010

Public Benefit statement

The Trustees consider that they have complied with Section 4 of the Charities Act 2006 with regard to the guidance on public benefit published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

We have ended the year in a reasonably satisfactory financial position, given the challenges of the present economic climate, with a small deficit only between income and expenditure. We are grateful to those who have funded our work; without this funding we could not be able to continue our essential community based work for prisoners' families.

Our new website, constructed last year, now hosts our information leaflets; we also use it as an information platform for our volunteers. We have also redecorated the Swan Centre, renewed the computers and installed a new phone system in the office to provide our users, volunteers and staff with better working methods and conditions.

Court Project

Our volunteers offer support and guidance to family members at 15 courts across London; a new court has been added this year. Over 50 volunteers were working on the project during the year. Our "Court to Custody" booklet has been revised and we send this with our leaflets to all courts in England and Wales and also distribute it to other agencies in the criminal justice system; the booklet is now also available on the website. A programme of continuing support and refresher training is provided for court volunteers. We reach more than 1500 people at court each year.

"They took him away to prison. I couldn't believe it. I didn't know what to do. The lovely lady came over and took me for a chat and sat down and explained where he was going and told me to ring the helpline. I am so happy you are arranging a befriender and you are so helpful."

Family member helped at court

Helpline

Our national free helpline receives over 350 calls a month; we give information and support and, if appropriate we refer users to other agencies.

Home visiting and Befriending

Our volunteers assist families either by home visits or by regular contact by telephone. We supported more than 90 families in this way, throughout the year.

These families were supported by around 35 befriender volunteers. We hold monthly support evenings for our volunteers and sometimes combine these with additional training. Training sessions have been held on bereavement, the work of a magistrate, mentoring and work in family and children's courts.

The Swan Centre

Our family centre is full to capacity every week. We have recruited 2 new family centre volunteers to help in the Centre. During the year, an average of 18 – 22 women has attended each session with their pre-school children. Around 65 families attend the Swan Centre throughout the year. The Swan Centre provides workshops and discussions on a range of subjects such as parenting support, relationships, specialist legal issues, assertiveness, group counselling and after release concerns. Additionally, social and creative activities such as art workshops are also provided. The Swan Centre has also organized days out and holiday projects.

We have introduced a registration process at the Swan Centre to ensure that we have a clearer idea of the issues the families face and how we can help them.

PRISONERS FAMILIES & FRIENDS SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2010

What would we do without you? Where would we go? Swan Centre member

During each school holiday, we arranged children's activities or outings, taking an average of 45 children and 25 adults on each trip. We worked in partnership with an organization called Create on an eight week project involving the families in the development of two 'window' tapestries. At Christmas we were able to provide supermarket vouchers for all the families we support and toy parcels for those with children. We took 50 adults and children to see a pantomime in January. We continue to develop the programme and the service in response to the needs of users. We are developing a framework to ensure that each session reflects the outcomes that we want our service users to achieve.

We have developed a new 'mentoring' programme to provide more one to one advice and advocacy to families who attend the Swan Centre who need more support with their often complex problems. A small group of volunteers work on the project and we will recruit more volunteers as necessary. We have also developed a relationship with Red Kite Learning (a registered charity and social enterprise that believes in equipping people with the knowledge and skills to fulfil their potential); members of our families have attended these courses and gained enormously from this.

We have started a pilot to measure our outcomes using the Outcomes star. Originally designed for homeless charities, it allows users to measure the difference and improvements in their lives as points on a star and takes users on journey of change, which are steps on a ladder.

We recognize that the post release period is critical for a family because of the reintegration of the released prisoner and we are therefore running a weekly resettlement programme on a separate day to help family members and sometimes the returning prisoner through this difficult period. Up to 8 – 10 attend these sessions which are run by the St Giles Trust once a month. We link the families and their relative in prison to their services.

Welfare

Wherever possible, we have accessed help from other charities to provide household equipment, furniture and children's clothes to families in need. During the year, we have managed to help with beds, flooring, washing machines, fridge freezers, school uniform and other essential items. We have provided food and toys at Christmas and arranged days out and holidays.

Monitoring and Evaluation

We recognise that continuous monitoring and evaluation of our services is vital to the supply of all our services and we are therefore developing a monitoring and evaluation plan which will inform our trustees, staff, users and funders of the quality and impact of what we do.

FUTURE PLANS AND DEVELOPMENTS

We will improve our services across the board with the help of additional monitoring and evaluation

We will extend our outreach to additional courts and venues within the criminal justice system in order to assist as many families as possible

We will enhance our Swan Centre programmes and develop our mentoring and befriending programmes to improve the life chances of those we work with.

PRISONERS FAMILIES & FRIENDS SERVICE

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2010

FINANCIAL REVIEW

The net outgoing resources amounted to £5,273 (2009 –net incoming resources £13,162). Nearly all the work undertaken is in defined project areas. The general intention is that all project areas are fully funded and control of expenditure is maintained on that basis. However, if short-term gaps occur in project funding, these are covered by transfers from general funds. Overall, general funds increased in the year by £16,295 compared with an increase of £19,206 in the previous year.

Investment powers and policy

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest in any way that they see fit.

Reserves policy

The level of general or 'free' reserves is maintained at a level designed to protect the Service's work in the event of unforeseen and significant changes in its financial position.

The Committee is satisfied that the current reserves are sufficient to meet our immediate obligations for the future.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Trust will continue in operation.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Committee and signed on its behalf

..... **PETER DROOP (HON. CHAIR)**

..... **MIKE SLADE (HON. TREASURER)**

24TH MAY 2010

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
PRISONERS FAMILIES & FRIENDS SERVICE**

I report on the accounts of Prisoners Families & Friends Service for the year ended 31st March 2010, which are set out on pages 8 to 18.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER'S

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Section 41 of the Act:
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act

have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**DAVID TERRY
RAMON LEE & PARTNERS
REGISTERED AUDITORS
CHARTERED ACCOUNTANTS**

**KEMP HOUSE
152/160 CITY ROAD
LONDON EC1V 2DW**

24TH MAY 2010

PRISONERS FAMILIES & FRIENDS SERVICE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2010

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>Endowment Fund</u> £	<u>2010</u> £	<u>2009</u> £
Incoming resources							
<i>Incoming resources from generating funds:</i>							
<i>Voluntary income:</i>							
Grants and donations receivable	2	68,072	-	4,954	-	73,026	60,791
<i>Activities for generating funds:</i>							
Bank Interest and dividends		1,197	-	-	-	1,197	3,614
Other		75	-	-	-	75	100
<i>Incoming resources from charitable activities:</i>							
Grants and donations receivable	3	-	-	121,354	-	121,354	173,761
Total incoming resources		<u>69,344</u>	<u>-</u>	<u>126,308</u>	<u>-</u>	<u>195,652</u>	<u>238,266</u>
Resources expended							
Charitable activities		47,860	-	153,118	-	200,978	213,136
Governance costs		5,189	-	-	-	5,189	4,675
Total resources expended	4	<u>53,049</u>	<u>-</u>	<u>153,118</u>	<u>-</u>	<u>206,167</u>	<u>217,811</u>
Net incoming resources		16,295	-	(26,810)	-	(10,515)	20,455
Other recognised gains and losses							
Unrealised gain / (loss)	7	-	-	839	4,403	5,242	(7,293)
Net movement in funds		16,295	-	(25,971)	4,403	(5,273)	13,162
<i>Reconciliation of funds</i>							
Total funds, brought forward		74,893	7,000	29,891	16,174	127,958	114,796
Total funds, carried forward		<u>91,188</u>	<u>7,000</u>	<u>3,920</u>	<u>20,577</u>	<u>122,685</u>	<u>127,958</u>

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above two financial years.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above two financial years.

The notes on pages 10 to 18 form part of these accounts.

PRISONERS FAMILIES & FRIENDS SERVICE

BALANCE SHEET AS AT 31ST MARCH 2010

	<u>Notes</u>	£	<u>2010</u>	£	£	<u>2009</u>	£
Fixed Assets							
Tangible fixed assets	6			5,418			1
Charity Investment funds	7			24,497			19,255
				<u>29,915</u>			<u>19,256</u>
Current Assets							
Debtors	8	4,549			4,715		
Cash at bank and in hand		89,984			123,029		
		<u>94,533</u>			<u>127,744</u>		
Creditors: amounts falling due within one year	9	(1,763)			(19,042)		
Net Current Assets				92,770			108,702
Net Assets				<u>122,685</u>			<u>127,958</u>
Income Funds							
Unrestricted funds	10			91,188			74,893
Designated funds	10			7,000			7,000
Restricted funds	10			3,920			29,891
Endowment funds	10			20,577			16,174
Total Funds				<u>122,685</u>			<u>127,958</u>

These accounts were approved and authorised for issue by the Board of Trustees on 24th May2010 and were signed on its behalf by:

..... **PETER DROOP (HON. CHAIR)**

..... **MIKE SLADE (HON. TREASURER)**

The notes on pages 10 to 18 form part of these accounts.

PRISONERS FAMILIES & FRIENDS SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2010

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention as modified by the inclusion of fixed asset investments at market value and in accordance with applicable law and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

The charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cash flow statement.

1.2 Incoming resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when:

- Admission fees or performance related grants are received in advance of the performances or event to which they relate.

1.3 Capital grants

Grants received as a contribution towards the purchase of capital equipment are now taken to the Statement of Financial Activities in the period in which they are received as per the requirements of the revised Statement of Recommended Practice "Accounting and Reporting by Charities".

1.4 Interest receivable and investment income

Interest receivable is credited to the Statement of Financial Activities when it is receivable. Dividends and interest from investments, including associated tax credits, are credited to the Statement of Financial Activities when they are receivable.

Investments are included in the accounts at mid-market value at the end of the financial year. Realised and unrealised gains and losses are credited or debited to the statement of financial activities in the year in which they arise.

PRISONERS FAMILIES & FRIENDS SERVICE
NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31ST MARCH 2010

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (excluding investments) are stated at cost less depreciation. The cost of minor additions or those costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Lease improvements	-	The lesser of 20% straight line basis and the remaining life of the lease
Office equipment	-	20% straight line on cost
Computers		33.33% straightline on cost

1.6 Value Added Tax

Value Added Tax is not recoverable by the charity, and, as such, is included in the relevant costs in the Statement of Financial Activities.

1.7 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Investment income is included when receivable.

1.8 Resources expended

(a) Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in raising funds.

(b) Charitable activities

Charitable activities include expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities.

(a) Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, i.e. Staff time.

(c) Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

1.9 Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees and in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market value.

1.10 Pensions

The pension costs charged in the accounts represent the contributions payable by the charity during the year in accordance with FRS 17.

PRISONERS FAMILIES & FRIENDS SERVICE

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2010

2. VOLUNTARY INCOME

Grants receivable are shown at the agreed level of funding for the year 2009/2010 as under:

	<u>Income Receivable</u>	<u>Total 2010</u>	<u>Total 2009</u>
	£	£	£
<i>Unrestricted:</i>			
1970 Trust	2,000	2,000	2,000
29 May 1961 charity	-	-	5,000
A B Charitable Trust	5,000	5,000	5,000
Albert Hunt Trust	1,000	1,000	2,000
Batchworth Trust	5,000	5,000	-
City and Metropolitan	1,500	1,500	-
Coutts Charitable Trust	500	500	1,000
Garfield Weston Foundation	-	-	5,000
Leathersellers Trust	-	-	1,000
City of London Magistrates Poor Box	10,000	10,000	5,000
Noel Buxton Trust	2,000	2,000	2,000
Norda Trust	5,000	5,000	5,000
Odin Trust	1,000	1,000	1,000
Pilkington Trust	1,000	1,000	-
Sir James Roll Charitable Trust	1,250	1,250	500
United St Saviours Charity	5,000	5,000	-
Wates Foundation	15,000	15,000	9,000
Willow Tree Trust	5,000	5,000	5,000
Woodroffe Benton Foundation	5,000	5,000	-
Others donations	2,822	2,822	4,261
	<u>68,072</u>	<u>68,072</u>	<u>52,761</u>
<i>Restricted:</i>			
<i>Management & Volunteer Support</i>			
Nationwide Foundation	4,954	4,954	8,030
	<u>4,954</u>	<u>4,954</u>	<u>8,030</u>
Total	<u>73,026</u>	<u>73,026</u>	<u>60,791</u>

PRISONERS FAMILIES & FRIENDS SERVICE

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2010

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted Funds	2010	2009
	£	£	£
<i>Advice & information</i>			
<i>Grants:</i>			
Lankelly Foundation	15,000	15,000	20,000
Lloyds TSB	15,000	15,000	15,000
Nationwide Foundation	23,000	23,000	64,214
Persula Foundation	500	500	-
Pilgrim Trust	10,000	10,000	-
Rowan Trust	3,000	3,000	-
Woodruffe Benton Foundation	-	-	5,000
<i>Family support & welfare</i>			
1772 Charity	2,000	2,000	2,000
Abel Trust	-	-	5,000
Children in Need	6,000	6,000	-
City of London Justice Rooms	2,100	2,100	-
Drapers Fund	2,500	2,500	-
Good Gifts	2,715	2,715	3,025
Help a London Child	-	-	1,020
Henry Smith's Charity	12,000	12,000	12,000
Leigh Trust	-	-	8,000
LB Tower Hamlets	4,241	4,241	-
Mary Strand	230	230	1,115
Mercers Company	5,000	5,000	-
Michael and Shirley Hunt	2,500	2,500	-
Newby Trust	200	200	490
Nationwide Foundation	7,750	7,750	21,879
Salvation Army	-	-	360
Sheriff & Recorders	4,038	4,038	9,808
Surrey Dispensary	580	580	1,250
Trusthouse Charitable Foundation	3,000	3,000	3,000
Donations	-	-	600
	<u>121,354</u>	<u>121,354</u>	<u>173,761</u>

PRISONERS FAMILIES & FRIENDS SERVICE

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2010

4. RESOURCES EXPENDED

	<u>Basis of allocation</u>	<u>Advice & information</u>	<u>Family support & welfare</u>	<u>Governance</u>	<u>2010</u>	<u>2009</u>
		£	£	£	£	£
<i>Costs directly allocated to activities:</i>						
Direct project costs	Direct	24,323	205	-	24,529	55,399
Grants payable	Direct	-	4,221	-	4,221	5,384
Salaries and other staff costs	Direct	68,485	54,307	2,079	124,870	119,808
Volunteer expenses	Direct	2,246	1,765	-	4,011	4,665
Independent examiners fees	Direct	-	-	1,763	1,763	1,725
<i>Support costs allocated to activities:</i>						
Premises costs	Staff time	12,435	9,770	250	22,455	11,796
Communications	Staff time	8,865	6,965	-	15,831	14,318
Publications and subscriptions	Staff time	815	640	-	1,455	1,216
Insurance	Staff time	991	778	464	2,233	1,911
Legal and professional costs	Staff time	-	-	-	-	442
Depreciation	Staff time	1,517	1,192	-	2,709	-
Miscellaneous expenses	Staff time	816	641	634	2,092	1,147
		<u>120,492</u>	<u>80,485</u>	<u>5,189</u>	<u>206,167</u>	<u>217,811</u>

5. DIRECTORS AND EMPLOYEES

STAFF COSTS

	<u>2010</u>	<u>2009</u>
	£	£
Salaries	109,814	105,870
National Insurance	10,500	10,136
Pension costs	2,262	2,186
	<u>122,576</u>	<u>118,192</u>

Pension costs represent contributions paid to a defined contribution scheme on behalf of the charity's employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

There were no employees whose annual emoluments were £60,000 or more.

The average weekly full time number of staff employed by the charity during the period was as follows:

	<u>2010</u>	<u>2009</u>
Direct charitable work	4	4

PRISONERS FAMILIES & FRIENDS SERVICE

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2010

6. TANGIBLE FIXED ASSETS

	<u>2010</u>	<u>2009</u>
	£	£
NET BOOK VALUES		
Leasehold improvements	-	-
Office equipment	1	1
Computers	5,417	-
	<u>5,418</u>	<u>1</u>

MOVEMENTS IN YEAR

Cost or valuation

	<u>Opening</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing</u>
	Balances	£	£	Balances
	£	£	£	£
Leasehold improvements	4,970	-	-	4,970
Office equipment	2,274	-	-	2,274
Computers	-	8,126	-	8,126
	<u>7,244</u>	<u>8,126</u>	<u>-</u>	<u>7,244</u>

Depreciation

	<u>Opening</u>	<u>Charge</u>	<u>Disposals</u>	<u>Closing</u>
	Balances	For Year	£	Balances
	£	£	£	£
Leasehold improvements	4,970	-	-	4,970
Office equipment	2,273	-	-	2,273
Computers	-	2,709	-	2,709
	<u>7,243</u>	<u>2,709</u>	<u>-</u>	<u>7,243</u>

7. CHARITY INVESTMENT FUNDS

	<u>2010</u>	<u>2009</u>
	£	£
Market value:		
Market value, brought forward	19,255	26,548
Unrealised gain / (loss) during the year	5,242	(7,293)
Market value, carried forward	<u>24,497</u>	<u>19,255</u>
Historic cost	<u>11,190</u>	<u>11,190</u>
The investment shown above is represented by:		
Held within the United Kingdom:		
UK Common Investment Funds	<u>24,497</u>	<u>19,255</u>

At 31st March 2010 the charity held the following stocks that represented more than 5% of the market value of listed investments held at 31st March 2010.

2,486.33 COIF Charities Investment Fund Units	£24,497
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PRISONERS FAMILIES & FRIENDS SERVICE

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2010

8. DEBTORS

	<u>2010</u>	<u>2009</u>
	£	£
Sundry debtors and prepayments	4,549	4,715
	<u>4,549</u>	<u>4,715</u>

9. CREDITORS: amounts falling due within one year

	<u>2010</u>	<u>2009</u>
	£	£
Sundry creditors and accruals	1,763	19,042
	<u>1,763</u>	<u>19,042</u>

10. MOVEMENT IN FUNDS

	<u>Balance at</u>				<u>Unrealised</u>	<u>Balance at</u>
	<u>01.04.09</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfer</u>	<u>gain</u>	<u>31.03.10</u>
	£	£	£	£	£	£
Restricted funds:						
Management & Volunteer Support	3,081	4,954	4,954	-	839	3,920
Advice & Information	13,935	66,500	80,435	-	-	-
Family Support & Welfare	12,875	54,854	67,729	-	-	-
<i>Total restricted funds</i>	<u>29,891</u>	<u>126,308</u>	<u>153,118</u>	<u>-</u>	<u>839</u>	<u>3,920</u>
Endowment funds :	<u>16,174</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,403</u>	<u>20,577</u>
Unrestricted funds:						
<i>Designated funds:-</i>						
Property repairs and renewal	7,000	-	-	-	-	7,000
	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
General funds	74,893	69,344	53,049	-	-	91,188
Total unrestricted funds	<u>81,893</u>	<u>69,344</u>	<u>53,049</u>	<u>-</u>	<u>-</u>	<u>98,188</u>
Total funds	<u>127,958</u>	<u>195,652</u>	<u>206,167</u>	<u>-</u>	<u>5,242</u>	<u>122,685</u>

PRISONERS FAMILIES & FRIENDS SERVICE

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2010

10. MOVEMENT IN FUNDS (Cont'd)

Purposes of Restricted Funds

Management & Volunteer Support

Provides for the efficient administration of the organisation's activities and finances, services the Management Committee and the induction' supervision and appraisal of staff. Collates relevant service statistics and ensures quality control methods are in place and user-feedback is collected. Is responsible for welfare fundraising and assisting the fundraising trustee with applications and reports to major funders. Also manages the recruitment, training and supervision of home visitors (befrienders) and provides training for telephone helpline staff and volunteers. Ensures that policies and procedures are reviewed regularly and organises the Annual General Meeting and the production of the Annual Report.

Advice & Information

Provides an information and liaison service to agencies within the Criminal Justice sector to ensure that these agencies are aware of the services we offer in order that they may make appropriate referrals. Also provides input into training for other agencies, ensures that our literature is widely available and assumes responsibility for the organisation and ongoing expansion of the court project taking responsibility for the training and supervision of court volunteers. Also pursues a development role with regard to criminal justice and voluntary sector partnership working.

Ensures that a high quality service is available to prisoners' families through the research and production of up-to-date printed information, the operation of a free phone telephone help line and one-to-one advice sessions for family members both during imprisonment and after release. Edits and oversees the distribution of regular Newsletters.

Family Support & Welfare

Provides social events, creative and self-development workshops for women on a regular weekly basis as well as support for prisoners' families after release through monthly meetings. Arranges holiday schemes for women and children during the summer as well as Christmas and other seasonal events. Runs a clothing store. Raises awareness of the services offered through attendance at prison visitors centres and distributes regular news and programme updates to service users.

Purpose of Endowment Fund

These funds originate from donations given by the Clothworkers Company and the Freda Goodall Fund of £2,500 and £6,900 respectively. These funds were given to the Charity on the understanding that the principal was invested. The interest can be used for any purpose.

Purpose of designated Funds

These funds represents amounts that the Trustees have decided to designate for the purpose of maintaining making good the Charity premises should they be vacated by the Charity at the end of the lease period, funds designated towards costs of new staff and funds designated for a quality appraisal of the charity.

The unrealised gain arising on the revaluation of the charity's investment funds has been allocated to restricted funds and endowment funds on the basis of their average fund balances during the year.

PRISONERS FAMILIES & FRIENDS SERVICE

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2010

11. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>
	£	£	£	£	£
Tangible fixed assets	5,418	-	-	-	5,418
Fixed asset investments	-	-	3,920	20,577	24,497
Net current assets	85,770	7,000	-	-	92,770
	<u>91,188</u>	<u>7,000</u>	<u>3,920</u>	<u>20,577</u>	<u>122,685</u>

12. RELATED PARTY TRANSACTIONS

No Trustee received any remuneration, whilst acting as a Trustee, during the year (2009 - £nil). None of the trustees were reimbursed expenses during the year (2009 – nil).