Out There Supporting Families of Prisoners Limited

Annual Report and Financial Statements

31 March 2019

Charity Registration Number 1120342

Company Registration Number 06239170

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

Patron	Bishop Terence Brain
Trustees	Sister Mary Theresa Bain DC (Chair) Mr Michael Braid Mr David Darlington Sister Bridget Dowd DC Mrs Susan Hall Father Barry O'Sullivan Mr Jon Sandford
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 (resigned 30 March 2018) Mark Turnbull (appointed 1 May 2018)
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Co-operative Bank plc PO Box 250 Delf House Southway Skelmersdale WN8 6WT

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 2019.

The financial statements have been prepared in accordance with the accounting policies set out on pages 22 to 24 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).

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.

Imprisonment of a family member is a traumatic experience and the impact on partners and family members is significant.

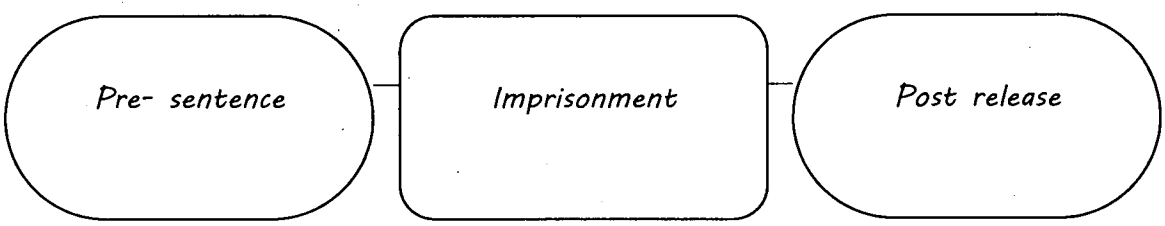
Particular issues for the families are:

- Difficulties obtaining information, visiting prison and maintaining contact;
- Concerns for the prisoner whilst serving their sentence;
- Emotional wellbeing and mental health issues;
- Concerns for children; and
- Housing issues.

Out There is a charity which supports the families of prisoners across Greater Manchester. The support Out There offers includes:

Family support

Every family we work with has a named family support worker who will work with them through any difficulties they encounter. Crucially this help is not time limited and covers the different stages a family may go through before and after a family member is imprisoned. The support is offered to them in their own communities so that we can work with other support a family may be receiving, for example from their landlord or within a school.



Principal aims and activities (continued)

Wellbeing and Family Days

In addition to one to one support and to help support families going through a difficult time, we organise:

- Wellbeing days three or four times per year with qualified therapists, for example, reiki;
- Stand-alone workshops in, for example, dealing with stress and anxiety, introduction to mindfulness and others;
- Monthly yoga/relaxation sessions with a qualified instructor; and
- Family days which are aimed at adults and children spending fun quality time with each other.

All of the above enable individuals to mix with other people sharing similar experiences and provide an opportunity for informal 'peer support' in a relaxed setting.

Family Forums

We actively encourage the families we work with to attend either Family Forums organised by Out There or those at the prisons they have a family member in. They then have the opportunity to ask any questions, raise any concerns and understand better how the prison and visiting actually works.

Post release support

Our work does not stop when a family member is released from prison. Support continues to be offered as needed. Work with the family post release is a developing strand of Out There's offer.

Achievements and performance

Review of activities

The year started with a new leadership team at Out There with the appointment of a new Chief Executive and Family Casework Manager. A new administrator has joined the charity and a new Family Support Worker has also joined the organisation.

The Board has built on the development work it did last year with the Cranfield Trust and has undertaken further work on, and developed, a three-year plan for Out There with the new Chief Executive. It has six core strands to work on and some of the activity that has taken place this year in those areas has included:

Organisation

- Commencing work on looking at frameworks for reviewing the skills of the Board and how it governs the charity;
- Reviewing the terms and conditions of staff to demonstrate our commitment as an employer to the people who work for us; and
- Commencing a policy review for the organisation including updating the organisation's safeguarding policy this year.

Achievements and performance (continued)

Marketing and communications

- Re-branding the charity, developing a new website and producing new information leaflets - all with the aim of increasing awareness of the work we do and increasing the number of families we support across Greater Manchester.

Service delivery

- Starting work on developing the services we provide, in particular scoping the work we can do with children of prisoners.

Resources

- Attracting new funding to the organisation and in particular diversifying our income streams, this year attracting a small amount of corporate sponsorship and taking part in the Big Give Christmas Challenge for the first time.

Partnership development

- Increasing awareness of what we do with other organisations and in particular working alongside organisations that work out of the prisons across Greater Manchester and the North West.

Evidence and impact

- Refining our casework database to ensure that we have a clear understanding of the families we work with and the support we provide to them.

Developing a strong organisation as a charity is vital to help us deliver the work we do. As stated above, the core of what we do as a charity is our family casework service and our family and wellbeing days. More detail on the work done this year is given below.

Family support/Casework

A total of 73 families benefited from the casework service in the year, 28 new cases were opened, and 28 cases were closed during the year. The one to one support we offer families includes home visits, calls on their behalf, support with prison visits and referrals to other agencies. We also offered regular groups at our premises, to enable peer support and an opportunity to release the stress of daily living. Some of the key numbers from this work over the last year are highlighted below:

Achievements and performance (continued)

Family support/Casework *(continued)*

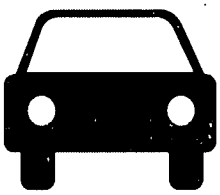
Family Support

OUT THERE
SUPPORTING FAMILIES OF PRISONERS

In the year 2018-19 we supported 73 families, this work included...

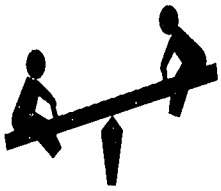
178 home visits

Home visits enable us to see families in a place they are most comfortable in & work with, and complimentary to, other services that are being accessed.



51 supported prison visits

The support we give to families is often very practical. For example, families some times need support with visits to prison & staff & volunteers will accompany. In addition practical support can be help with getting household items or support with accessing food banks



73 attendances at family/wellbeing days

Having a family member in prison is a difficult time emotionally, to help people with this difficult time we organise family days for adults and children to spend time together and wellbeing days where adults can access reiki and other therapies

Achievements and performance (continued)

Family support/Casework *(continued)*

We recognise that as a charity we need to get better about evaluating the impact of the work we do. Invariably, we get good feedback from the families we work with. Below are examples of feedback from evaluations on family and wellbeing days in the year:

What our Families Say

OUT THERE
SUPPORTING FAMILIES OF PRISONERS

On our family and well being days we encourage feedback from those who come. These are some of the comments

Uplifted and Supported

'I feel very uplifted and supported, met some lovely ladies, thank-you Out There for a very special day'

Very nice people, what a lovely day

'It made me feel great and ready for the rest of the week'

Had a lot of fun!

'Had a lot of fun, nice people, welcoming, diverse and interesting. Improved my mood and my day'

Achievements and performance (continued)

Family support case studies

Central to the work Out There does is our one to one family support. Below are four case studies that illustrate the importance of this support to the families we work with. Crucially, imprisonment adds a further dimension to what are already difficult circumstances for many families and our understanding of that is particularly important to the families we work with.

Case Study 1: EF

Out There started supporting EF in 2017. EF is a mother of three children whose partner is in prison.

EF initially approached Out There to support her in understanding and accessing the prison, and she also had some issues with finances and the management of them. This has been exacerbated over the last 12 months with a number of financial pressures:

- The end of Discretionary Housing Payments (DHP) towards housing costs;
- Personal Independence Payments (PIP) ending; and
- The need to purchase a new bedframe due to mobility issues.

Out There's family support worker has worked with EF to:

- Purchase a new bed frame, thus ending some of the immediate financial pressure EF was facing and some of the physical and associated emotional difficulties having difficulty sleeping was causing;
- Complete a DHP application; and
- Attend a Citizens Advice Bureau appointment regarding PIP payments by providing transport and follow on support in collecting evidence.

Due to this support her application for DHP was successful and the PIP were reinstated, albeit at a different rate. This has meant a return to some degree of financial stability for the family with a positive impact too on their emotional wellbeing.

Achievements and performance (continued)

Family support case studies *(continued)*

Case Study 2: AB

AB was referred to Out There by a member of the chaplaincy team at Manchester Prison in 2017. She is a mother of four whose partner is in prison. She was referred due to the number of calls the chaplaincy were receiving from her. They felt she would benefit from the kind of support Out There could give her in the community.

AB's concerns when she started working with Out There were:

- Difficulty in coming to terms with her partner's sentence and having to go and visit him in prison;
- Debts that she had; and
- Anxiety and panic attacks – exacerbated by her partner's imprisonment.

Good progress has been made, working with other agencies, to support AB with her financial difficulties. The more significant direct role for Out There has been as a support for AB's emotional wellbeing.

Out There's support worker has:

- Supported and accompanied her on GP visits; and
- Helped with referrals for professional help and support with her anxiety attacks.

In addition, AB has been encouraged to attend family and wellbeing days run by Out There and to come to Family Forums with representatives from the prison, to allay concerns about her partner. All of this has had a significant positive impact on her emotional wellbeing which was demonstrated when she dealt very well with her partner's recent transfer to another prison.

Achievements and performance (continued)

Family support case studies *(continued)*

Case Study 3: AF

AF was referred to Out There by the local children's services in 2018. She is a mother of four whose eldest son is currently in prison. Her ex- partner is also in prison.

AF was visited in her own home by a family support worker to assess some of the things we could support her with. AF had issues with:

- The emotional impact of her eldest son being in prison and understanding all the prison processes;
- Financial difficulties and the need for new household items, in this case a bed for her daughter; and
- Her daughter being at risk of exclusion from school due to her behaviour.

Out There's worker spent a lot of time in liaison with the prison ahead of AF's first visit to get details for AF on the processes and allay her anxieties. Visits have become much easier over time and AF has been supported when her son was transferred to another prison.

Following a multi-agency meeting, Out There has supported the purchase of a bed for AF's daughter and liaised with another charity for support with other day to day essential items. The lifting of these financial burdens has left AF more positive about the future.

She and her children have attended Family Fun Days run by Out There and the family has benefitted from meeting others in the same position.

Achievements and performance (continued)

Family support case studies *(continued)*

Case Study 4: MF
MF was referred to us by a prison in London following a concern from a prisoner about his partner and family in the North West.

MF is a mother of two children who had no recourse in her own right to public funds and was left destitute when her partner was sent to prison. Further, she had very little familial or community support and she was quite anxious about her partner's imprisonment becoming public knowledge.

Out There's family support worker visited a very distressed MF at home taking basic food and other items on the first visit to deal with the immediate situation.

Concerns developed about her children's wellbeing and having developed a relationship of trust the family support worker made a referral to the local children's services with MF's consent. Assessments were made and, whilst there was no ongoing role for the Local Authority, this work was a catalyst for the involvement of the children's school and greater pastoral support for them. Our support has increased MF's confidence to access other welfare support including for food and essential items for the children. On one of the home visits, MF told the support worker that the children referred to her as 'the fairy – because I help their Mum to be happy and bring them food and toys'.

Future developments
We are grateful as a charity for the work of the trustees on the Board. We anticipate that as we assess our skills going forward and we develop as a charity there will be a need to recruit additional trustees

We are very fortunate to have four committed volunteers that support us with administration, building maintenance, family support and supporting family transport to prison visits. We intend to develop our volunteering policy and increase the number of volunteers we have, particularly those who can signpost from the community to us.

We want to continue to strengthen our family support service but also develop new services particularly in response to the needs of children and young people.

Whilst the charity has an outcome wheel for its work with families, we want to develop this and use it more effectively to demonstrate the impact we are having.

Financial review

Results for the period

A summary of the charity's income and expenditure can be found on page 19 of the attached financial statements.

The total income for the year amounted to £37,759 (2018 - £145,635). Of this, £28,500 (2018 - £90,900) was received from grants and a further £9,259 (2018 - £54,725) from donations.

During the year total expenditure amounted to £121,593 (2018 - £96,621) including £92,465 (2018 - £73,460) 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 2019 amounted to £64,129 (2018 - £147,963).

Restricted funds comprise monies given for specific purposes and amounted to £5,941 at 31 March 2019 (2018 - £5,541).

The designated fund comprised 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 was used during the year and amounted to £nil at the year end (2018 - £30,000).

General funds, or free reserves, at 31 March 2019 totalled £58,188 (2018 - £112,422) and fall within the requirements of the reserves policy.

Governance, structure and management

Out There Supporting Families of Prisoners Limited is a company limited by guarantee (Company Registration Number 06239170 (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.

Governance, structure and management (continued)

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, DCSVP 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 Mary Theresa Bain DC (Chair)
Mr Michael Braid
Mr David Darlington
Sister Bridget Dowd DC
Mrs Susan Hall
Father Barry O'Sullivan
Mr Jon Sandford

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 £131 (2018 - £96) were reimbursed to trustees during the period. No trustee had any beneficial interest in any contract with the charitable company during the period.

Brief biographical details on each of the trustees are given below.

Sister Mary Theresa Bain DC

Sister Mary Theresa entered the Daughters of Charity of St Vincent de Paul in 1968. Her early background was in child care. A short period of three years was spent in Romania overseeing five children's homes for children who were HIV positive. Sister Mary Theresa also has experience in Parish ministry and trained in pastoral leadership. She was instrumental in setting up Out There and managed the organisation for eight years.

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, property and employment law and of managing and funding of not for profit community groups.

Sister Bridget Dowd DC

Sister Bridget 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 Bridget 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 Bridget was appointed as director of the Marillac Nursing Home for people with acquired brain injury. Sister Bridget currently volunteers with The Medialle Trust which works with people who have been trafficked. In 2000 Sister Bridget was awarded an OBE for her work in The Passage Centre.

Governance, structure and management (continued)

Mrs Susan Hall

Sue has extensive experience in Probation Services and served as Chief Executive of the West Yorkshire Probation Trust. She has also served as a trustee on various boards including West Yorkshire Community Chaplaincy Project HMP, Leeds and Prisoners Abroad. Sue was a Founder Board member of the new Probation Institute.

Father Barry O'Sullivan

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

Mr Jon Sandford

Jon is currently a Government Executive with Homes England. He has skills in business development, marketing and research and coaching. Jon is currently a volunteer with the Cranfield Trust.

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.

Governance, structure and management (continued)

Statement of trustees' responsibilities *(continued)*

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.

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

Governance, structure and management (continued)

***Risk management** (continued)*

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.

Fundraising policy

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During the year ended 31 March 2019, the charity received no complaints about its fundraising activities.

Approved by the trustees and signed on their behalf by:

Mary T. Bain

Trustee (MARY T. BAIN)

Approved by the trustees on: 26/9/19

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

Opinion

We have audited the financial statements of Out There Supporting Families of Prisoners Limited (the 'charitable company') for the year ended 31 March 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 2019 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters 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 which is also a directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also a directors' report for the purposes of company law, 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 which is also a directors' report for the purposes of company law. We have nothing to report in respect of the following matters in relation to which 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 and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott LLP

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

15 October 2019

Statement of financial activities Year to 31 March 2019 **(including income and expenditure account)**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	Unrestricted funds £	Restricted funds £	2018 Total funds £
Income:							
Donations		**9,259**	**—**	**9,259**	51,725	3,000	54,725
Grants	1	**3,500**	**25,000**	**28,500**	79,000	11,900	90,900
Interest receivable		**—**	**—**	**—**	10	**—**	10
Total income		**12,759**	**25,000**	**37,759**	130,735	14,900	145,635
Expenditure:							
Expenditure on charitable activities: supporting families of prisoners							
. Staff costs – wages and salaries	2	**72,602**	**19,863**	**92,465**	43,576	29,884	73,460
. Staff training		**1,891**	**—**	**1,891**	2,020	**—**	2,020
. Staff advertising		**—**	**—**	**—**	114	**—**	114
. Premises costs		**8,108**	**—**	**8,108**	6,745	**—**	6,745
. Travel expenses		**819**	**873**	**1,692**	**—**	2,657	2,657
. Volunteers' expenses		**511**	**187**	**698**	**—**	583	583
. Trustees' expenses		**194**	**—**	**194**	96	**—**	96
. Printing, postage and stationery		**1,819**	**—**	**1,819**	1,397	300	1,697
. Advertising and marketing		**1,040**	**—**	**1,040**	**—**	**—**	**—**
. Telephone and IT costs		**7,022**	**500**	**7,522**	4,270	**—**	4,270
. Insurance		**859**	**—**	**859**	824	**—**	824
. Welfare donations		**—**	**3,177**	**3,177**	**—**	3,032	3,032
. Audit fee		**1,440**	**—**	**1,440**	456	**—**	456
. Other expenses		**688**	**—**	**688**	667	**—**	667
Total expenditure		**96,993**	**24,600**	**121,593**	60,165	36,456	96,621
Net movement in funds i.e. net (expenditure) income	3	**(84,234)**	**400**	**(83,834)**	70,570	(21,556)	49,014
Reconciliation of funds:							
Fund balances brought forward at 1 April 2018		**142,422**	**5,541**	**147,963**	71,852	27,097	98,949
Fund balances carried forward at 31 March 2019		**58,188**	**5,941**	**64,129**	142,422	5,541	147,963

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 2019

	Notes	2019 £	2018 £
Current assets			
Debtors	6	**595**	1,069
Cash at bank and in hand		**67,563**	148,214
		68,158	149,283
Creditors: Amounts falling due within one year	7	**(4,029)**	(1,320)
Total net assets		**64,129**	147,963
The funds of the charity			
Income funds:			
Restricted funds	8	**5,941**	5,541
Unrestricted funds			
.Designated funds	9	**—**	30,000
.General funds		**58,188**	112,422
		64,129	147,963

Approved by the trustees and signed on their behalf by:

Mary T. Bain

Trustee (MARY T. BAIN)

Approved on: 26/9/19

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

Statement of cash flows Year to 31 March 2019

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	**(80,651)**	48,161
Cash flows from investing activities:			
Interest received		—	10
Net cash provided by investing activities		—	10
Change in cash and cash equivalents in the year		**(80,651)**	48,171
Cash and cash equivalents at 1 April 2018	B	**148,214**	100,043
Cash and cash equivalents at 31 March 2019	B	**67,563**	148,214

Notes to the statement of cash flows for the year to 31 March 2019.

A **Reconciliation of net movement in funds to net cash (used in) provided by operating activities**

	2019 £	2018 £
Net movement in funds (as per the statement of financial activities)	**(83,834)**	49,014
Adjustments for:		
Interest receivable	—	(10)
Decrease in debtors	**474**	1,747
Increase (decrease) in creditors	**2,709**	(2,590)
Net cash (used in) provided by operating activities	**(80,651)**	48,161

B **Analysis of cash and cash equivalents**

	2019 £	2018 £
Total cash and cash equivalents: Cash at bank and in hand	**67,563**	148,214

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 2019 with comparative information given in respect to the year to 31 March 2018.

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.

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 £	2019 Total funds £	Unrestricted funds £	Restricted funds £	2018 Total funds £
The Andrew Mitchell Christian Charitable Trust	**3,500**	**—**	**3,500**	—	—	—
Anonymous	**—**	**25,000**	**25,000**	—	—	—
Evan Cornish Foundation	**—**	**—**	**—**	3,000	—	3,000
The Hilden Charitable Trust	**—**	**—**	**—**	5,000	—	5,000
Oakdale Trust	**—**	**—**	**—**	1,000	—	1,000
The Mrs LD Rope Third Charitable Settlement	**—**	**—**	**—**	—	5,500	5,500
The Rycroft Children's Fund	**—**	**—**	**—**	—	460	460
Catholic Trust for England and Wales	**—**	**—**	**—**	—	2,940	2,940
Sir Harold Hood's Charitable Trust	**—**	**—**	**—**	—	3,000	3,000
Daughters of Charity of St Vincent de Paul Charitable Trust	**—**	**—**	**—**	70,000	—	70,000
Total funds	**3,500**	**25,000**	**28,500**	79,000	11,900	90,900

2. Staff costs and remuneration of key management personnel

	2019 £	2018 £
Staff costs during the year were as follows:		
Wages and salaries	**87,260**	70,104
Social security costs	**4,548**	2,866
Pension costs	**657**	490
	92,465	73,460

The average number of employees during the year was 5 (2018 - 5). The full time equivalent number of employees was 4 (2018 - 3).

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 and employer's pension contributions) of the key management personnel for the year was £29,057 (2018 - £33,255).

There are no employees who received employee benefits (excluding employer pension costs) of more than £60,000 (2018 – none).

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

This is stated after charging

	2019 Total funds £	2018 Total funds £
Staff costs (note 2)	**92,465**	73,460
Audit fee	**1,440**	1,320

4. Trustees' remuneration

None of the trustees received any remuneration in respect of their services during the year (2018 - £nil). The charitable company paid £131 (2018 - £50) in respect of trustees' meetings costs on behalf of all the trustees. The charitable company paid £nil (2018 - £46) for leaving gifts for trustees (2018 – two trustees).

5. 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.

6. Debtors

	2019 £	2018 £
Prepayments and accrued income	**595**	1,069

7. Creditors

	2019 £	2018 £
Wages, social security and other taxes	**786**	—
Sundry creditors and accruals	**3,243**	1,320
	4,029	1,320

8. Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
Staff costs fund	—	**25,000**	**(19,863)**	**5,137**
Website fund	**500**	—	**(500)**	—
Family days fund	**2,800**	—	**(2,800)**	—
Wellbeing days fund	**2,241**		**(1,437)**	**804**
	5,541	**25,000**	**(24,600)**	**5,941**

8. Restricted funds (continued)

	At 1 April 2017 £	Income £	Expenditure £	At 31 March 2018 £
Staff costs fund	25,084	4,800	(29,884)	—
Website fund	500	—	—	500
Family days fund	513	6,640	(4,353)	2,800
Wellbeing days fund	1,000	3,460	(2,219)	2,241
	27,097	14,900	(36,456)	5,541

Staff costs fund
The staff costs fund comprises monies given toward various salaries.

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

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

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

9. Designated fund

	At 1 April 2018 £	**New Designation £**	**Utilised/ released £**	**At 31 March 2019 £**
Funding contingency	**30,000**	**—**	**(30,000)**	**—**

	At 1 April 2017 £	New Designation £	Utilised/ released £	At 31 March 2018 £
Funding contingency	30,000	—	—	30,000

This fund comprised 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.

10. Analysis of net assets between funds

	General fund £	Designated fund £	Restricted funds £	2019 Total funds £
Fund balances at 31 March 2019 are represented by:				
Current assets	**62,217**	**—**	**5,941**	**68,158**
Current liabilities	**(4,029)**	**—**	**—**	**(4,029)**
Total net assets	**58,188**	**—**	**5,941**	**64,129**

	General fund £	Designated fund £	Restricted funds £	2018 Total funds £
Fund balances at 31 March 2018 are represented by:				
Current assets	113,742	30,000	5,541	149,283
Current liabilities	(1,320)	—	—	(1,320)
Total net assets	112,422	30,000	5,541	147,963

11. Controlling party and ultimate parent

The sole member of the charitable 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)). The charitable company was established by the Daughters of Charity of St Vincent de Paul, a Roman Catholic religious congregation, in order to safeguard its Vincentian ethos.

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

12. 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.

13. Connected organisations and related party transactions

The Daughters of Charity and St Vincent de Paul (the Congregation) and Daughters of Charity of St Vincent de Paul Charitable Trust (Charity Registration No 236803 (England and Wales), SCO39155 (Scotland)) are connected to the charitable company by virtue of the fact that Out There Supporting Families of Prisoners Limited was initiated by the Congregation and the fact that two of the trustees of Out There Supporting Families of Prisoners Limited who served during the year were Daughters of Charity of St Vincent de Paul, one of which was also a trustee of the Charitable Trust.

During the year there were no transactions between the Charitable Trust and Out There (2018 – the Charitable Trust paid a grant of £70,000 to Out There) and no transactions between the Congregation and Out There (2018 – none).

There was no other related party transactions in the year (2018 – none).