

REGISTRAR OF COMPANIES

Out There

Supporting Families of Prisoners
Limited

Annual Report and Financial Statements

31 March 2018

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 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

Trustees' report Year to 31 March 2018

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 2018.

The financial statements have been prepared in accordance with the accounting policies set out on pages 20 to 22 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.

Achievements and performance

Review of activities

It has again been a busy year with changes in the team and the loss of one support worker towards the end of the year, as well as high demand for the service and increasingly complex case work. The increasing pressures in the prison system resulting in frustrations to prisoners and their families, cuts to services in the community and changes in the benefit system have all been evident in case work. We have continued to deliver a high quality service to families of prisoners throughout Greater Manchester with 294 families accessing the services offered in the year.

This year has seen an increase in the number of families receiving pro-active intervention for the prisoner on their return home. This has resulted in the family member successfully remaining out of prison during the time the cases were open. The fact that trust was already established between the family and Out There staff members has enabled this positive effect.

New enquiries

192 new incoming enquiries were recorded, the majority were direct calls or emails from families, and others 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 102 families benefited from the casework service in the year, 52 new cases were opened, and 50 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 three staff and eight volunteers has worked extremely hard this year to secure positive outcomes for families. There were 1,226 phone calls to, from or on behalf of clients and 161 home visits during the year. Families were referred to other services that helped them with counselling, wellbeing, housing, debt and finance. 31 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 also offered regular groups at our premises, to enable peer support and an opportunity to release the stress of daily living. These are important activities to counter the loneliness, isolation and stigma that can be experienced by the families we work with. The activities held during the year were: Wellbeing Days, Family Days, Family Forums and Support Groups for families of sex offenders. 50 families have attended these events. Families tell us they value these occasions where they can meet and gain support from other families in a caring environment and are able to talk freely of their experiences to others who understand the situation. One of the unique services offered to the families is the Family Forum with a prison Governor held in Out There offices. This gives the families 'face to face' time with prison authorities to share their concerns, ask for help for their imprisoned family member and learn more about the prison system.

The most significant consequence of imprisonment of a family member is the negative impact on mental and physical health of family members. This was raised 108 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.

The introduction last year of a new process for assessing high priority cases where there may be risk factors has helped 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. The Amber rating means there are significant and multiple challenges for the families we are working with. This has enabled us to focus our interventions to those most in need and prevent further crisis from occurring.

Trustees' report Year to 31 March 2018

Achievements and performance (continued)

The Casework Service (continued)

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 is caused by the longer times prisoners spend in cell, due to overcrowding and less staff members. Issues around visiting and staying in touch and concerns about the safety or welfare of prisoners was raised 317 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 workers and we also contact Independent Monitoring Boards and the Public Protection Unit.

Changes to disability benefits have continued to be a great concern: families were in hardship and emotional distress after benefit 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. In total, 57 families have received support from Out There's hardship fund, which included a family member receiving a wheelchair.

Families in hardship have no funds to help them to replace essential items and therefore we are indebted to our partner organisations as they enable us to respond to the needs of the families who turn to us.

Our partnership with the Porch Box Charity continues and we thank them for their donations, which helped us to distribute food parcels to families this year especially at Christmas but also throughout the year.

The ongoing support of Family Catholic Care enables us to offer practical support to families, including the provision of school uniforms, shoes, clothing and bedding.

We work with the SVP Furniture Store, Wesley Furniture Store and make successful applications to Utilities Trust Funds as well as other specialist funders, for example, trusts who will offer finance for particular interventions for the families. This year a family was given help to purchase floor coverings and new beds for their twin girls.

Trustees' report Year to 31 March 2018

Achievements and performance (continued)

Staff and volunteers

Our staff team have risen to the challenges this year in spite of the resignation of one of our support workers in the later part of the year. They have continued to offer a very professional and compassionate service to the families. The values which underpin the organisation of empathy, hope, choice and change were evident in the work carried out by this dedicated staff team.

It is recognised that the work undertaken can be emotionally challenging for staff. In order to support staff wellbeing and good professional practice we have put in place clinical supervision for staff undertaking casework. This is given by experienced social workers with counselling supervision qualifications and has proved to be extremely valuable to the front line staff members.

During the year, volunteers provided essential support to Out There and contributed 652 hours in various ways, including our trustees who attended meetings, offered information and were part of the Sub Committees.

During the year, the Manchester University Volunteer Fair was attended by the Director and a trustee. This generated a lot of interest on the day and secured some new volunteers for the charity. New volunteers have helped with family events and wellbeing days at the office, outreach and driving families to prison visits and appointments with agencies.

Our administration volunteers assist by staffing the office and taking calls. Volunteers provide much needed and very welcome assistance in preparing the food hampers and wrapping Christmas gifts in the busy period leading up to Christmas and this continues as the flurry to deliver the hampers and gifts in time takes place. This is rounded off by a shared Christmas lunch for staff and volunteers. Another volunteer is part of the Services Sub Committee, having personal experience of being a family member who used our service.

Staff, volunteers and trustees attended in house training during the year including Hidden Sentence Training, which gives a comprehensive overview of the many issues facing families of prisoners in their daily lives. This knowledge is indispensable and enables a knowledgeable response to families who are in distress.

They also participated in the VIVAT training which is given by Daughters of Charity of St Vincent de Paul Services. This training encourages participants to look at the values they themselves live by and the values of the Vincentian Charism, encouraging each one to live these out in the service they give to the families.

Achievements and performance (continued)

Staff and volunteers (continued)

The Director is also supported by the Daughters of Charity St Vincent de Paul Services Directors Forum. Regular meetings are held in various parts of the country to enable ease of attendance and to allow each participant to become familiar with the other subsidiaries of the Daughters of Charity of St Vincent de Paul Services. This peer support has enabled relationships to build up, and information and skills to be shared

Networking and Partnership Work

We recognise the essential part that partnership work plays in securing outcomes for families and we increasingly work closely with other agencies. Due to this we have continued our participation in 'The Thrive Trafford Networking' which brings us into contact with local groups and the benefits they can offer to the families.

Following on from our successful event for International Women's Day last year, we held another open event at Powell Street. A number of services attended 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.

We maintained a close working relationship with our local prison, HMP Manchester. We are building relationship with Partners of Prisoners (POP's) who have recently been given the tender to run the Visitors' Centre at HMP Manchester. With other outside agencies we attend the Family Link meetings held at the prison with Chaplaincy members, the Visits' Governor and other members of the prison staff. This is a valuable contact and enables us to deepen relationships and bring to the attention of senior prison staff general concerns of families and initiate changes to improve the visit experience for families and prisoners.

We continue to hold Family Forums 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 has helped bring peace of mind to a number of families during the year.

A staff member attended several meetings with a group of older prisoners in HMP Manchester at the invitation of Re-coop, a charity which promotes the care and resettlement of older prisoners. The prisoners had the opportunity to ask for help for their family members and gave us the opportunity to raise awareness about the work of Out There.

We thank all the staff at HMP Manchester who have continued to support the work of Out There.

We maintain links with a number of other prisons throughout England and Wales and with agencies that support prisoners and their families, including Chaplaincy Teams and Visitors Centre staff.

Achievements and performance (continued)

Outcomes and Impact

Post release support and reoffending

We have continued 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. During the year the following actions helped the returning prisoner:

- ◆ Successful referrals to Motiva8 to secure mentors
- ◆ Assistance to sign up at a GP surgery
- ◆ Securing furniture through the SVP, facilitated by Mike Kane MP
- ◆ Helping to set up a bank account
- ◆ Assistance to understand the benefits application process and letters from DWP, enabling a successful claim to be set up.

Links with Probation Services and housing providers have enabled good outcomes for the families and released prisoners engaging in this ongoing support.

Families' assessment – outcomes tool

This self-assessment tool has enabled us to target the particular issues expressed by the families and we continue to use this tool to great effect for the families. Ongoing assessments are completed at intervals and families have seen for themselves the improvements they have made.

Families have made the following comments:

"I have nothing but praise for this charity....I came believing that what I was feeling was a normal reaction to the events that were happening to me, which I could not believe for quite a while. I felt unworthy as a parent and Out There patiently took time to change that, thank goodness. The work that you do and the way that you do it helps to boost parents' confidence and is a great moral booster."

"Always a pleasure to speak to your staff, who are helpful for the families and friends that need direction and guidance."

Wellbeing days: "a positive day with good company and lovely food. Thank You!"

International Woman's Day: "I have enjoyed everything today. Loved the positive attitude and confidence building.... This was exactly what I needed. Really enjoyed the Yoga and conversation".

Trustees' report Year to 31 March 2018

Future developments

During the year, with facilitation from the Cranfield Trust, trustees, staff and volunteers began to develop a new business plan which will take us from 2018 to 2021. This will give a clear direction for the organisation and we believe will help us deliver a more holistic service to the families.

At the end of 2017 the trustees, after reflection and discussion, decided to restructure the organisation. We believe that this new structure, in place from May 2018, will strengthen the organisation and with the implementation of the business plan create a strong future for Out There in the years to come.

Financial review

Results for the period

A summary of the charity's income and expenditure can be found on page 17 of the attached financial statements.

The total income for the year amounted to £145,635 (2017 - £99,750). Of this, £90,900 (2017 - £82,819) was received from grants and a further £54,725 (2017 - £16,873) from donations.

During the year total expenditure amounted to £96,621 (2017 - £111,039) including £73,460 (2017 - £86,663) 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 2018 amounted to £147,963 (2017 - £98,949).

Restricted funds comprise monies given for specific purposes and amounted to £5,541 (2017 - £27,097) at 31 March 2018.

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 (2017 - £30,000).

Trustees' report Year to 31 March 2018

Financial review

Reserves and financial position (continued)

General funds, or free reserves, at 31 March 2018 totalled £112,422 (2017 - £41,852) and exceed the requirements of the reserves policy. This is acceptable given the continuing political and economic uncertainties. The trustees consider the charity's free reserves to be adequate but not excessive.

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, 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 Moira Bain DC (Chair)	
Mr Michael Braid	
Mr David Darlington	
Sister Bridie Dowd DC	
Mrs Susan Hall	Appointed 17 July 2017
Father Barry O'Sullivan	
Sister Barbara Quilty DC	Resigned December 2017
Mr Jon Sandford	Appointed 13 December 2017
Mrs Irene Ward	Resigned January 2018

Trustees' report Year to 31 March 2018

Governance, structure and management (continued)

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 £96 (2017 - £84) 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 Moira Bain DC

Sister Moira 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 Moira also has experience in Parish ministry and trained in pastoral leadership. She was instrumental in setting up Out There and managed the organisation for six 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 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 2000 Sister Bridie was awarded an OBE for her work in The Passage Centre.

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.

Governance, structure and management (continued)

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.

Mr Jon Sandford

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

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;

Trustees' report Year to 31 March 2018

Statement of trustees' responsibilities (continued)

- ♦ 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.

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.

Trustees' report Year to 31 March 2018

Risk management (continued)

Five main areas have been identified where risk may occur:

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

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 2018, the charity received no complaints about its fundraising activities.

Approved by the trustees and signed on their behalf by:

Trustee  (MOIRA BAIN)

Approved by the trustees on: 5/9/18

Independent auditor's report Year to 31 March 2018

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 2018 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 2018 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.

Independent auditor's report Year to 31 March 2018

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 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 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.

Independent auditor's report Year to 31 March 2018

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

8 October 2018

Statement of financial activities Year to 31 March 2018
(including income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Income:					
Donations		51,725	3,000	54,725	16,873
Grants	1	79,000	11,900	90,900	82,819
Interest receivable		10	—	10	58
Total income		130,735	14,900	145,635	99,750
Expenditure:					
Expenditure on charitable activities: supporting families of prisoners					
. Staff costs – wages and salaries	2	43,576	29,884	73,460	86,663
. Staff training		2,020	—	2,020	1,640
. Staff advertising		114	—	114	360
. Premises costs		6,745	—	6,745	6,754
. Travel expenses		—	2,657	2,657	3,655
. Volunteers' expenses		—	583	583	493
. Trustees' expenses		96	—	96	84
. Printing, postage and stationery		1,397	300	1,697	1,874
. Telephone and IT costs		4,270	—	4,270	4,087
. Insurance		824	—	824	732
. Depreciation		—	—	—	1,334
. Welfare donations		—	3,032	3,032	2,074
. Audit fee		456	—	456	300
. Other expenses		667	—	667	989
Total expenditure	3	60,165	36,456	96,621	111,039
Net movement in funds i.e. net income (expenditure)	4	70,570	(21,556)	49,014	(11,289)
Reconciliation of funds:					
Fund balances brought forward at 1 April 2017		71,852	27,097	98,949	110,238
Fund balances carried forward at 31 March 2018		142,422	5,541	147,963	98,949


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 2018

	Notes	2018 £	2017 £
Fixed assets	7	—	—
Current assets			
Debtors	8	1,069	2,816
Cash at bank and in hand		148,214	100,043
		149,283	102,859
Creditors: Amounts falling due within one year	9	(1,320)	(3,910)
Total net assets		147,963	98,949
Total assets		147,963	98,949
The funds of the charity			
<i>Income funds:</i>			
Restricted funds	10	5,541	27,097
Unrestricted funds			
Designated funds	11	30,000	30,000
General funds		112,422	41,852
		147,963	98,949

Approved by the trustees and signed on their behalf by:

Trustee  (MOIRA BAIN)

Approved on: 5/9/18.

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

Statement of cash flows Year to 31 March 2018

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	48,161	(9,407)
Cash flows from investing activities:			
Interest received		10	58
Net cash provided by investing activities		10	58
Change in cash and cash equivalents in the year		48,171	(9,349)
Cash and cash equivalents at 1 April 2017	B	100,043	109,392
Cash and cash equivalents at 31 March 2018	B	148,214	100,043

Notes to the statement of cash flows for the year to 31 March 2018.

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

	2018 £	2017 £
Net movement in funds (as per the statement of financial activities)	49,014	(11,289)
Adjustments for:		
Depreciation charge	—	1,334
Interest receivable	(10)	(58)
Decrease (increase) in debtors	1,747	(1,504)
(Decrease) increase in creditors	(2,590)	2,110
Net cash provided by (used in) operating activities	48,161	(9,407)

B Analysis of cash and cash equivalents

	2018 £	2017 £
Total cash and cash equivalents: cash at bank and in hand	148,214	100,043

Principal accounting policies 31 March 2018

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 2018 with comparative information given in respect to the year to 31 March 2017.

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.

Principal accounting policies 31 March 2018

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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Fund structure

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

Fund structure (continued)

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 £	2018 Total funds £	2017 Total funds £
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	—
Tudor Trust	—	—	—	25,000
Daughters of Charity of St Vincent de Paul Charitable Trust	70,000	—	70,000	35,000
Anonymous	—	—	—	22,000
Trafford MBC	—	—	—	819
2018 Total funds	79,000	11,900	90,900	82,819
2017 Total funds	35,000	47,819	82,819	

2. Staff costs and remuneration of key management personnel

	2018 £	2017 £
Staff costs during the year were as follows:		
Wages and salaries	70,104	82,408
Social security costs	2,866	3,803
Pension costs	490	452
	73,460	86,663

The average number of employees during the year was 5 (2017 - 5). The full time equivalent number of employees was 3 (2017 - 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 and employer's pension contributions) of the key management personnel for the year was £33,255 (2017 - £33,255).

There are no employees who received employee benefits (excluding employer pension costs) of more than £60,000 (2017 - none).

3. Expenditure analysis for 2017

The table below shows the analysis of expenditure for the year to 31 March 2017 between restricted and unrestricted funds.

	Unrestricted funds £	Restricted Funds £	2017 Total Funds £
Expenditure			
Expenditure on charitable activities supporting families of prisoners			
.Staff costs – wages and salaries	48,330	38,333	86,663
.Staff training	1,640	—	1,640
.Staff advertising	360	—	360
.Premises costs	6,754	—	6,754
.Travel expenses	1,753	1,902	3,655
.Volunteers' expenses	493	—	493
.Trustees' expenses	84	—	84
.Printing, postage and stationary	1,874	—	1,874
.Telephone and IT costs	4,087	—	4,087
.Insurance	732	—	732
.Depreciation	1,334	—	1,334
.Welfare donations	1,768	306	2,074
.Audit fee	300	—	300
.Other expenses	989	—	989
Total expenditure	70,498	40,541	111,039

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

This is stated after charging

	2018 Total funds £	2017 Total funds £
Staff costs (note 2)	73,460	86,663
Depreciation	—	1,334
Audit fee	1,320	1,200

5. Trustees' remuneration

None of the trustees received any remuneration in respect of their services during the year (2017 - £nil). The charitable company paid £50 (2017 - £84) in respect of trustees' meetings costs on behalf of all the trustees. The charitable company paid £46 (2017 - £nil) for leaving gifts for two (2017 – none) trustees.

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 (2017 - £732) and provides cover of up to a maximum of £500,000 (2017 - £500,000).

Notes to the financial statements 31 March 2018

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 2017	6,339
Disposal in year	(6,339)
at 31 March 2018	—
Depreciation	
At 1 April 2017	6,339
Disposal in year	(6,339)
At 31 March 2018	—
Net book values	
At 31 March 2018	—
At 31 March 2017	—

8. Debtors

	2018 £	2017 £
Prepayments and accrued income	1,069	2,816

9. Creditors

	2018 £	2017 £
Wages, social security and other taxes	—	1,810
Sundry creditors and accruals	1,320	2,100
	1,320	3,910

10. Restricted funds

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

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.

Wellbeing days fund

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

11. Designated fund

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

13. 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.

14. 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.

15. Connected organisations

The Daughters of Charity of St Vincent de Paul Charitable Trust (Charity Registration No 236803 (England and Wales), SCO39155 (Scotland)) is 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 three 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.

In 2015, a grant of £250,000 from the Charitable Trust to Out There was agreed, to be paid in instalments. During the year the Charitable Trust paid £70,000 to Out There, being the instalment of the grant payable for the year (2017 - £35,000). At 31 March 2018 the remaining grant payable to Out There was £66,000 (2017 - £136,000).