

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2015**

**FOR**

**HALOW (BIRMINGHAM)  
(A COMPANY LIMITED BY GUARANTEE)**

**(Registered company number 08248116)**

**(Registered charity number 1150445)**

**HALOW (BIRMINGHAM)**  
**(A COMPANY LIMITED BY GUARANTEE)**

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**FOR THE YEAR ENDED 31 MARCH 2015**

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**HALOW (BIRMINGHAM)**  
**(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**Name and nature of Charity**

HALOW (BIRMINGHAM) is a company limited by guarantee and registered under the Companies Act 2006 and the Charities Act 2011. Its policies and operations are governed by its Memorandum and Articles of Association. The terms 'Company' and 'Charity' refer to HALOW (BIRMINGHAM). The company was incorporated on 10 October 2012 and registered as a Charity on 11 January 2013. The Charity took over the affairs of Halow (Birmingham), an unincorporated charity (registered in 1990), with effect from 1 April 2013.

**The Trustees who served throughout the year and at the date of these financial statements are:**

Jane Catherine Bailey  
Bridget Cameron  
Fayaz Ahmed Malik (resigned June 2015)  
Veronica Naomi Palgrave  
Nirdesh Sandhu  
Baxter Willis (resigned March 2014)

**Registered Company Number:** 08248116

**Registered Charity Number:** 1150445

**Company Secretary:** Mairead Montague (to July 2015)  
Louise Spink (from August 2015)

**Registered Office:** St. Martin's Youth & Community Centre  
Gooch Street  
Highgate  
Birmingham  
B5 7HE

**Bankers:** TSB Bank  
63-65 Cape Hill  
Smethwick  
West Midlands  
B66 4SF

**Independent Examiner:** Frederick Charles Slater  
Slater Johnstone  
Chartered Accountants  
3 Thimble Lane  
Knowle  
Solihull  
West Midlands  
B93 0LY

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**Reference and administrative details, committee and advisers**

HALOW (Birmingham) {Help and Advice Line for Offenders Wives} is a Charitable Company, limited by guarantee. Legal and administrative details are recorded on page 1 of the financial statements including the names of the Trustees who are the Charity's Directors for the purposes of the Companies Act 2006. The Trustees' Report constitutes the Directors' Report for Companies Act purposes.

**Structure, governance and management**

Trustee board members are appointed for a year and normally offer themselves for re-appointment on an annual basis. New members may be persons personally recommended by a trustee board member and then invited for interview by the rest of the board or the post is advertised in the national or local press. There are procedures available for the induction and training of new board members.

The board formally meets approximately nine times per year. The previous meeting's minutes, visitors' centre reports, HR report and a finance report are issued to members before the meeting. As well as the members, the Finance Manager attends most of the meetings. On an ad hoc basis managers of visitors' centres may also attend these meetings.

The Charity engages a Finance Manager (Mairead Montague to July 2015; Louise Spink from August 2015), on a part time basis and who is self-employed. Louise has been appointed Company Secretary for the newly incorporated charitable company and, as part of this role, prepares Board Minutes.

Key members of staff include:-

Sharon Earley & Najuma Mohammed	Co-Managers, HMP Birmingham Visitors' Centre
Debbie Burton	Manager, HMYOI Brinsford Visitors' Centre (to February 2015)
Ray Seafeld	Deputy Manager, HMYOI Brinsford Visitors' Centre (acting Manager from March 2015)
Wendy Littler	Acting Deputy Manager, HMYOI Brinsford Visitors' Centre (from March 2015)
Valerie Ledward	Manager, HMP Stafford Visitors' Centre
Anna Cottam	Deputy Manager, HMP Stafford Visitors' Centre
Gulzar Jutla	Manager, HMP Featherstone Visitors' Centre
Victoria Smith	Deputy Manager, HMP Featherstone Visitors' Centre
Daniel Daly	Manager, HMP Oakwood Family Pathway Centre
Kamaria Taylor	Deputy Manager, HMP Oakwood Family Pathway Centre
Julianne Emberton	Manager, HMP & YOI Swinfen Hall Visitors' Centre (from April 2014)
Sharondip Kaur	Deputy Manager, HMP & YOI Swinfen Hall Visitors' Centre (from April 2014)

Prison Visitors' Centres/ Family Pathway Centres are run on a day-to-day basis by the centre managers. All strategic issues, HR matters and finance are decided by the management board with the assistance of the finance manager. A regional managers meeting is held up to three times a year. The charity employs a P/T Administrator, Debbie Johnson and appointed a P/T Funding Manager, Judith Crabb in July 2014; both are self-employed.

**Objectives and Activities**

The Charitable Objects of HALOW (Birmingham), slightly amended on incorporation, are:

- a) to relieve poverty, sickness and distress among prison inmates, ex-offenders and the partners and dependants of prison inmates and ex-offenders in need of such relief; and
- b) to advance public education by research into domestic issues relating to prison inmates ex-offenders and their families and to disseminate the useful results of such research.

HALOW (Birmingham) provides services to prisoners' families to help them overcome the problems faced by having a family member in custody, as the families are usually the innocent victims of crimes. The purpose of the charity is to provide these services essentially on humanitarian grounds but it also strongly believes in the importance of maintaining good family ties as part of the successful rehabilitation of offenders.



**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2015**

The charity believes these services can best be provided through the process of running Prison Visitors' Centres/ Family Pathway Centres and during the 2014/15 financial year operated six of these at:-

HMP Birmingham (Winson Green)  
HMP Stafford  
HMP Featherstone  
HMP Oakwood (from June 2012)  
HMYOI Brinsford  
HMP & YOI Swinfen Hall (from April 2014)

Services provided (but not all Centres) include:-

- A welcoming reception to the visitors at the centre
- Induction for all new visitors
- Advice on visits booking and attendance procedures
- A listening ear for visitor problems
- A tea bar selling freshly prepared refreshments or vending machines
- Information on transport, state benefits, debt management, housing, health issues, drugs etc. by way of leaflets, group forums and one to one customised information
- Advice from the prison resettlement unit about opportunities for job training available for prisoners
- Unsupervised activities for children and young people
- Changes of clothes for children having accidents
- Baby changing facilities
- Informal book exchange library
- Christmas presents and parties for children
- Provision of children's activities for Family Days

In addition, the staff carry out administrative tasks in accordance with HALOW (Birmingham) and prison requirements.

**Chairperson's Report**

During the past year HALOW (Birmingham) has continued to work with HM Prison Service establishments (HMPS) and G4S operating support services in centres. Trustee Board members (primarily the Chair and Vice Chair) meet regularly with senior prison managers to monitor service delivery and review progress.

A three-year contract from the Ministry of Justice (MoJ) to deliver visitors' centre services at HMP Featherstone, HMP Stafford and HMYOI Brinsford is extended to 31<sup>st</sup> March 2016; we await details of arrangements beyond this date. During the year we continued to deliver our existing contracts with G4S to operate the visitors' centre at HMP Birmingham and the Family Pathway Centre at HMP Oakwood; both of these contracts are reviewed annually. We are pleased to report that the charity successfully negotiated a Service Level Agreement (SLA) to operate the visitors centre at HMYOI Swinfen Hall with effect from April 2014; this has been extended to 31<sup>st</sup> March 2016.

During 2014/15 two Trustees moved on (Fayaz Malik and Baxter Willis). We continue to prioritise the recruitment of new Trustees and currently have two new applications in hand.

During 2014/15 Bridget Cameron (Vice-Chair) has continued to lead the programme of staff training and development across all Visitors' Centres. All centres have the PQASSO quality assurance system as their quality assurance framework. Bridget has continued to provide senior management supervision as HR Lead Trustee. We have continued to hold Regional Managers' meetings during 2014/15, cascading of good practice between centres and encouraging innovation. During the year Bridget has continued to ensure that the Employees Handbook of Policies and Procedures is kept up-to-date in line with legislative changes. The charity has also continued to implement a rolling programme of staff training, where necessary, in Basic Food Hygiene, Safeguarding, First Aid and Health & Safety. The charity has continued to use a national legal/HR company for professional guidance.

The charity has succeeded in diversifying sources of income, with some 54% coming from contracts with the MoJ and G4S (a private sector provider contracted to operate HMPs Birmingham and Oakwood). These contracts are mainly to cover staff salaries, administrative processes and information services which are carried out by our staff. In addition we have seen an increase in grants from Charitable Trusts to help provide children's activities and family support work; these now represent 14% of income. During 2014/15 we continued to receive significant support from the Esmee



**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2015**

Fairbairn Foundation, The Tudor Trust and the TSB Foundation. We have recently been awarded a BBC Children in Need grant over 3 years for P/T children's workers (from July 2015) and a 3-year grant from Wolves Aid to support volunteers. We also benefitted from a number of items donated 'in kind' from local employers (for example, 1000 selection boxes for Christmas 2014 children's events).

Staff and volunteers have continued to work collaboratively with prisons to assist with new initiatives to further strengthen family ties (for example, children's activities at Stafford Visitors' Centre and Family Days across most establishments). At most of our visitors' centres we provide refreshment bars and all income is used to support our charitable activities.

During the twelve month period April 2014 – March 2015 our staff provided administrative and other support to over 165,000 visitors to six centres, with approximately 23% being children. On average, around 14,500 visitors a month used the services of these six centres. We are again immensely grateful to our staff and volunteer teams for their dedication and hard work during the year.

The charity had a deficit for the first time this year; we incurred this primarily because we supported a manager on full pay and employed cover staff whilst she was battling cancer. This was an exceptional year with 2 further staff requiring long periods off sick recovering from serious operations. In addition, the increase in service delivery has led to both increases in central costs and essential safeguarding training costs. As these costs are not covered by contract income the charity has drawn on reserves to support these costs during 2014/15. The Board continues to work on a sustainability strategy to increase our level of reserves during the 2015/16 financial year.

### **Provision of Charitable Activities for the Public Benefit**

HALOW (Birmingham) expends all grants and donations received on activities that are undertaken solely for the public benefit. The charity offers a range of support to prisoners' families provided at visitors' centres. The charity also undertakes an annual visitors' survey to gauge needs and to assess customer satisfaction.

### **Public Benefit Statement**

The Trustees consider they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

### **Achievements and Performance**

See Chairpersons' Report and Finance Review.

### **Financial Review**

Income generated for 2014/15 was £638,784. The principal funding source as in previous years is from contracts relating to the running of six visitors' centres totalling £345,589. Grants and donations for the period totalled £86,567 of which £35,500 came from the Esmee Fairbairn Trust: £25,000 from The Tudor Trust and £13,880 from Lloyds Bank Foundation. These grants provide funding for the provision of family and children's workers across some of our sites over the next 12 months. £205,613 has been generated from Tea Bar sales, an increase of 37% from 2103/14; this represents 32% of the total income. The cost of tea bar consumables increased by 5% this year, as did the cost of tea bar staff (supported at most centres by volunteers). The income from our service delivery contracts comes from HM Prison Service (MoJ) and G4S contracts and represents 54% of the organisations income. 2014/15 has been particularly difficult financially against the backdrop of limited resources, constraints on funding and some exceptional unplanned staffing costs due to sickness. HALOW (Birmingham) has continued to develop and expand its charitable activities by looking for opportunities to provide practical and responsive support to prisoners' families.

Expenditure in 2014/15 totalled £676,693, the majority of this cost e.g. £502,049 (74%) is spent directly on staffing costs providing the front line services and activities at the visitors' centres.

In total over 3,500 days of volunteer time has been contributed this year, an invaluable resource without which the charity would be unable to function sustainably.



**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2015**

HALOW (Birmingham) received a grant income of £5,687 from Awards for All, £3,000 from The Goldsmiths' Company Charity, £1,400 from The Norton Foundation, £1,000 from W A Cadbury Trust, £600 from The Cole Charitable Trust and £500 from the Alchemy Foundation all of which contributed towards supporting the cost of our activities to support prisoners' families.

The amount of unrestricted funds held by HALOW (Birmingham) for 2014/15 is £29,287. The amount held in restricted reserves is £47,441; total funds held are £76,728.

## **Reserves Policy**

The total unrestricted reserves for 2015 are £29,287. We aim to hold at least three months operational costs as our minimum reserve fund and therefore the trustee board will prioritise addressing this contingency during 2015 and seek ways to increase reserves as required.

## **Future Prospects**

HALOW (Birmingham) has contracts with the Ministry of Justice (MoJ) prisons to March 2016 and an annual extension to G4S contracts. The charity is anticipating entering a procurement and tendering process again in the near future and is preparing for this challenge. Alongside core service contracts we have continued to apply to Charitable Trusts to assist with grants to enable HALOW (Birmingham) to employ children's workers at all our Centres, together with family support workers where these are needed. We are grateful to The Esmee Fairbairn Foundation, the Tudor Trust and the TSB Foundation for awarding two and three-year grants during 2013. We continue to implement this funding strategy to ensure prisoners' families have access to additional support over and above that contracted by the MoJ and G4S. Since 2013 we have generated over £360,000 charitable trust income to provide enrichment 'value-added' children's and family support work across our 6 centres.

The charity continues to prepare budgets for services in line with Compact good practice for public sector partnerships using the 'full cost recovery' model but this is not always achievable when a 'fixed price' is on offer. It has not been possible to fund even a minimal Cost of Living increase for our staff annually; this is a cause for concern and brought into question the viability of tendering for such services in the future.

Our future prospects present a challenging picture going into 2015/16, with the charity having to draw on its limited reserves to fund a deficit for the first time in its history. We appointed a part-time Funding Manager in July 2014 to increase our capacity to secure non-contract funds and are working hard to promote the charity and 'raise our profile'.

## **Risks**

The charity is exposed to three major areas of risk – security, health and safety, and commercial risks. All employees and volunteers in the visitors' centres (who may on occasions work within the prison boundaries) are subject to Disclosure and Barring Service (DBS) enhanced checks. They also complete the prison vetting. Employees attend Safeguarding, First Aid and Food Hygiene courses.

As part of our Strategic Review process we consider in detail most of the risks we believe we face. The key ones are as follows:-

*Diversity of Funding Sources* – We have identified over reliance on public sector contracts as a potential risk as contracts are time bound and subject to regular tendering. To help mitigate risk we have increased efforts to approach charitable trusts for grant aid, appointed a part-time Funding Manager, and pursued opportunities for 'in kind' support from local employers.

*Key Employees and Trustees* – We remain very dependent on certain members of our Trustees team for regular management procedures and would find these very difficult to replace in the short term. To counter risk we continue to take active steps to increase the number of our trustees, including advertisement locally, regionally and nationally.

*Legal Risk* – Employment and work place legislation has expanded considerably over recent years. It is challenging for charity trustees in the sector to keep up to date with such changes on a part time voluntary basis. We thus take out an annual contract to have employment legislative advice from Peninsula Business Services Limited. This provides us with

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2015**

independent advice on employment and health and safety matters. We have also incorporated and began operating as a charitable company limited by guarantee from April 2013.

**Statement of Trustees' Responsibilities**

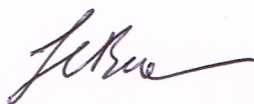
The Companies Act 2006 and the Charities Act 2011 require the Trustees to prepare financial statements for each financial year which comply with regulations under those Acts.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company. They 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.

The Charities Act 2011 also sets out the Trustees' responsibilities for the preparation and content of the Trustees' Annual Report.

The Trustees confirm that the above requirements have been complied with in the financial statements.

On behalf of the Trustees



Jane Bailey  
Chairperson

Date: 3 December 2015



**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HALOW (BIRMINGHAM)**

I report on the accounts of the company for the year ended 31 March 2015, which are set out on pages 8 to 14.

**Respective responsibilities of the trustees and examiner**

The trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below..

**Independent examiner's statement**

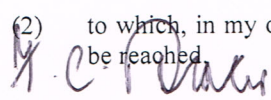
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

  
Frederick Charles Slater  
Independent Examiner  
Chartered Accountant  
of Slater Johnstone  
Chartered Accountants  
3 Thimble Lane  
Knowle  
Solihull B93 0LY

Date: 3 December 2015

**HALOW (BIRMINGHAM)**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (incorporating the Income and Expenditure Account)**  
**FOR THE YEAR ENDED 31 MARCH 2015**

	Notes	Unrestricted Fund £	Restricted Funds £	Total 2015 £	Total 2014 £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds:</b>					
Voluntary income:					
Donations and grants	2	6,500	80,067	86,567	80,350
Investment income – bank interest		1,015	-	1,015	-
<b>Incoming resources from charitable activities:</b>					
Grants	3	345,589	-	345,589	309,463
Visitors' centres tea bars		205,613	-	205,613	149,230
Other		-	-	-	1,974
<b>TOTAL INCOMING RESOURCES</b>		<b>558,717</b>	<b>80,067</b>	<b>638,784</b>	<b>541,017</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities:</b>					
Tea bars expenses	4	132,816	-	132,816	88,491
Visitor centres services	4	449,385	75,908	525,293	438,556
<b>Governance costs</b>	4	<b>18,585</b>	<b>-</b>	<b>18,585</b>	<b>11,441</b>
<b>TOTAL RESOURCES EXPENDED</b>		<b>600,786</b>	<b>75,908</b>	<b>676,694</b>	<b>538,488</b>
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR</b> (net movement in funds)		<b>(42,069)</b>	<b>4,159</b>	<b>(37,910)</b>	<b>2,529</b>
<b>FUND BALANCES BROUGHT FORWARD</b>		<b>71,356</b>	<b>43,282</b>	<b>114,638</b>	<b>112,109</b>
<b>FUND BALANCES CARRIED FORWARD</b>		<b>£29,287</b>	<b>£47,441</b>	<b>£76,728</b>	<b>£114,638</b>

All the above results relate to the continuing activities of the charitable company. All gains and losses recognised in the year are included in the Statement of Financial Activities. The net (expenditure)/income for the year for Companies Act purposes comprises the net movement in funds for the year, amounting to £(37,910) (2014: £2,529).

**HALOW (BIRMINGHAM)**  
**(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**  
**AS AT 31 MARCH 2015**

	Notes	2015 £	2014 £
<b>FIXED ASSETS</b>	6	278	540
<b>CURRENT ASSETS:</b>			
Short term investment	7	40,000	70,000
Debtors	8	33,847	25,221
Cash at bank and in hand		30,619	40,991
		<hr/>	<hr/>
		104,466	136,212
<b>CREDITORS:</b> Amounts falling due within one year	9	28,016	22,114
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		76,450	114,098
		<hr/>	<hr/>
<b>NET ASSETS</b>		76,728	£114,638
		<hr/>	<hr/>
<b>FUNDS:</b>	10		
Unrestricted		29,287	71,356
Restricted		47,441	43,282
		<hr/>	<hr/>
		76,728	£114,638
		<hr/>	<hr/>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

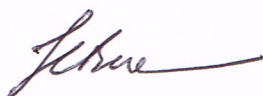
- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on 3 December 2015 and were signed on its behalf by:

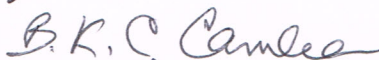
Jane Bailey

Director



Bridget Cameron

Director



The notes form part of the statutory accounts



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

**Status**

The Charity is a company that is limited by guarantee and does not have a share capital. The liability of members is limited to £1.

**Basis of preparation of accounts**

The financial statements are prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and updated in 2008, the Financial Reporting Standard for Smaller Entities (2008) and the Companies Act 2006.

**Donations and grants**

Grants specifically for the provision of services to be provided as part of the charitable activities or services to beneficiaries are accounted for on the basis of amounts receivable for the year. Voluntary income received by way of donations and grants is included in the Statement of Financial Activities when entitlement is established.

**Interest**

Interest arising on cash balances is recognised when credited.

**Outgoing resources**

Resources expended are included on the accruals basis, inclusive of any value added tax which cannot be recovered.

**Taxation**

The Charity is exempt from taxation on income and gains on investments.

**Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of assets over their anticipated useful lives. Assets are currently depreciated at rates of 15% and 33% per annum on the written down amount.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity. Restricted funds are subjected to restrictions on expenditure imposed by the donor.

**Pension costs**

The Charity operates a defined contribution pension scheme for some of its employees. The pension charge represents the amount payable by the Charity to the scheme during the period.

2. VOLUNTARY INCOME

**Donations and grants:**

	Unrestricted Fund	Restricted Funds	Total 2015	Total 2014
	£	£	£	
Alchemy Foundation	500	-	500	-
Awards for All	-	5,687	5,687	-
Baron Davenport's Charity	-	-	-	1,000
W A Cadbury Charitable Trust	1,000	-	1,000	1,000
The Cole Charitable Trust	600	-	600	-
Esmee Fairbairn Foundation	-	35,500	35,500	35,500
The Goldsmiths' Company Charity	3,000	-	3,000	-
Harry Payne Trust	-	-	-	500
Lloyds Foundation	-	13,880	13,880	17,350
The Norton Foundation	1,400	-	1,400	-
Tudor Trust	-	25,000	25,000	25,000
	<hr/>	<hr/>	<hr/>	<hr/>
	6,500	80,067	86,567	80,350
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2015

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

Grants:

	Unrestricted Fund	Restricted Funds £	Total 2015 £	Total 2014 £
H.M. Prison Birmingham (G4S)	100,000	-	100,000	100,000
H.M. Prison Brinsford	47,921	-	47,921	46,614
H.M. Prison Featherstone	43,000	-	43,000	41,981
H.M. Prison Oakwood (G4S)	90,868	-	90,868	90,868
H.M. Prison Stafford	30,000	-	30,000	30,000
H.M. Swinford Hall	33,800	-	33,800	-
	<hr/>	<hr/>	<hr/>	<hr/>
	345,589	-	345,589	309,463
	<hr/>	<hr/>	<hr/>	<hr/>

4. COSTS DIRECTLY ALLOCATED TO CHARITABLE ACTIVITIES

	Unrestricted Fund			Restricted Funds	Total 2015	Total 2014
	Tea bars £	Visitor centres £	Governance £	£	£	£
Provisions	132,816	-	-	10	132,826	88,491
Staff and related costs	-	422,344	8,877	70,828	502,049	414,764
Volunteers expenses	-	5,377	-	1,187	6,564	5,638
Christmas & other activities	-	3,494	-	1,875	5,369	2,867
Rent and rates	-	2,566	-	-	2,566	2,580
Insurance	-	747	-	-	747	928
Telephone and internet	-	679	-	-	679	148
Stationery and office expenses	-	6,662	-	1,037	7,699	5,094
Training and conferences	-	4,943	-	917	5,860	5,644
Miscellaneous	-	2,311	1,866	54	4,231	3,200
Depreciation	-	262	-	-	262	209
Trustees expenses	-	-	4,072	-	4,072	3,491
Bank charges	-	-	1,570	-	1,570	562
Audit fee	-	-	-	-	-	2,760
Independent examination	-	-	2,200	-	2,200	-
Other professional fees	-	-	-	-	-	2,112
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	132,816	449,385	18,585	75,908	676,694	538,488
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**HALOW (BIRMINGHAM)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**5. STAFF COSTS AND NUMBERS**

Staff costs were as follows:

	2015 £	2014 £
Salaries and wages	431,342	362,717
Social security costs	23,196	21,100
Pension contributions	7,054	7,104
Finance manager	12,708	10,806
Other staff costs	27,749	13,037
	<u>502,049</u>	<u>414,764</u>

No employee received emoluments of more than £60,000.

The average number of employees during the period, calculated on the basis of full time equivalents, was as follows:

	2015	2014
Visitors' Centres staff	25	21
	<u>25</u>	<u>21</u>

**6. FIXED ASSETS**

	Office Equipment £
<b>Cost</b>	
At 1 April 2014 and 31 March 2015	5,439
	<u>5,439</u>
<b>Depreciation</b>	
At 1 April 2014	4,899
Charge for the year	262
	<u>5,161</u>
At 31 March 2015	5,161
	<u>5,161</u>
<b>Net book amounts</b>	
At 31 March 2014	278
	<u>278</u>

**7. SHORT TERM DEPOSIT**

	2015 £	2014 £
Bank fixed term bond (at cost and market value)	40,000	70,000
	<u>40,000</u>	<u>70,000</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**8. DEBTORS**

	2015 £	2014 £
Grants receivable	33,779	23,406
Other	68	1,815
	<hr/>	<hr/>
	33,847	25,221
	<hr/>	<hr/>

**9. CREDITORS: Amounts falling due within one year**

	2015 £	2014 £
Taxation and social security	7,999	6,870
Deferred income	4,303	-
Other creditors and accruals	15,714	15,244
	<hr/>	<hr/>
	28,016	22,114
	<hr/>	<hr/>

**10. FUNDS**

**10.1 Restricted funds**

	Opening balances £	Incoming resources £	Outgoing resources £	Closing balances £
Awards for All	-	5,687	(5,484)	203
Esmee Fairbairn Foundation	15,213	35,500	(31,272)	19,441
Lloyds Foundation	14,721	13,880	(14,529)	14,072
The Tudor Trust	13,348	25,000	(24,623)	13,725
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	43,282	80,067	(75,908)	47,441
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The restricted funds comprise the unexpired balances of donations and grants held on trust to be applied for specific purposes as follows:

Awards for All towards the cost of a project Enabling Families 'Understanding the impact of imprisonment'.

Esmee Fairbairn Foundation to meet the cost of salaries of family support workers to provide more intensive help to families of those imprisoned at HMP Birmingham and HMYOI Brinsford.

Lloyds Foundation towards the salaries of a Children's Play Worker and Family Support Work Assistant to include training.

The Tudor Trust towards the cost of peripatetic Children's Support Worker providing additional support at Visitor Centres.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**10.2 All funds**

The analysis of net assets between funds at the year end was:

	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Fixed assets	278	-	278
Net current assets	29,009	47,441	76,450
	<hr/>	<hr/>	<hr/>
	29,287	47,441	76,728
	<hr/>	<hr/>	<hr/>

**11. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS**

No trustees received any remuneration but six (2014: six) trustees received travel expenses during the period amounting to £4,072 (2014: £3,491).

No trustee or other person connected with the charity had any personal interest in any contract or transaction entered into by the Charity during the period.