

ACTION FOR PRISONERS' FAMILIES
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2009

Company No: 1168459
Charity No: 267879

ACTION FOR PRISONERS' FAMILIES
(A company limited by guarantee)

REPORT AND ACCOUNTS

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ACTION FOR PRISONERS' FAMILIES
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OFFICERS AND FINANCIAL ADVISORS

Directors	D Astor - Chairman R Butler-Adams - Treasurer K Kendall S Doak C Roskill T Bytheway P McDonald S Stephenson A Balram L Smith N Sanderson
Secretary	L Gampell – to 31/12/2008 D Cowley – from 01/01/2009
Senior Management Team	L Gampell - Executive Director to 31/12/2008 D Cowley - Executive Director from 01/01/2009 S Salmon - Assistant Director D Ruthven - Publishing Manager L Keenan - Development Director R Cooney - Training & Development Manager
Company Number	1168459
Charity Number	267879
Registered Office	Unit 21, Carlson Court 116 Putney Bridge Road London SW15 2NQ
Independent Auditor	Ramon Lee & Partners Kemp House 152-160 City Road London EC1V 2DW
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Solicitors	Portner & Jaskel 63-65 Marylebone Lane London W1M 5GB

ACTION FOR PRISONERS' FAMILIES
(A company limited by guarantee)
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2009

The Trustees, who are Directors for the purposes of company law, present their report and audited accounts for the year ended 31st March 2009.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Action for Prisoners' Families (the word 'Limited' being omitted by licence from the Department of Trade) is a charity, which is registered under the Companies Act 1985 as a company limited by guarantee and not having a capital divided by shares.

The original company was incorporated on the 29th April 1974 by the name of The Association of Visitors' Centres Limited. On 6th July 1990, The Association was replaced by a new charity, The Federation of Prisoners' Families Support Groups and changed its name again by special resolution to Action for Prisoners' Families on the 16th July 2002. The company is a registered charity constituted as a Limited Company under the Memorandum and Articles of Association under charity registration number 267879. The company registration number is 1168459.

Appointment of trustees

As set out in the Articles of Association the Chair of the Board of Directors is nominated by Action for Prisoners' Families. Trustees are elected annually by the membership for a period of three years.

The Trustees are also the Directors of the company. The Directors in office in the year are set out on page 2. The Directors have no beneficial interest in the company other than as members. All of the Directors are members of the company and guarantee to contribute £1 in the event of a winding up. The Board has the power to appoint additional Directors.

Trustee induction and training

The Trustees maintain a good working knowledge of charity and company law and best practice. They are sent regular Charity Commission bulletins and offered the opportunity to attend charity and company courses run by outside providers. New Trustees are given copies of the Memorandum and Articles of Association and the Charity Commission Guide for Trustees and are given in-house induction by the Charity. This includes the opportunity to visit prisons and APF member organisations.

Organisation

The Trustees meet regularly in order to manage the affairs of the charity. There is one sub-committee that deals with personnel and finance issues. Day to day running of the charity is the responsibility of the Executive Director who manages the staff and reports directly to the Board of Trustees.

During the year the charity has benefited from volunteer placements from the London School of Economics (Masters Programme) and Westminster University.

Related parties

Action for Prisoners' Families aims to work closely with other related organisations, particularly our member organisations, and is guided by local and national policy and initiatives in so far as they relate to the objects of the charity.

Risk management

The Trustees have identified the major risks to which the charity is exposed and believe that the systems in place are adequate to mitigate those risks. The charity makes no use of financial instruments other than an operational bank account and so its exposure to price risk, credit risk, liquidity risk and cash flow risk is not material for the assessment of the assets, liabilities, financial position and profit or loss of the charity.

Charitable and political donations

During the year the company made no political or charitable donations.

ACTION FOR PRISONERS' FAMILIES
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31ST MARCH 2009

Public Benefit statement

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

OBJECTIVES AND ACTIVITIES

The charity is a national organisation founded in 1990 to encourage the development of, and act as a voice for, organisations which provide assistance to the families of people in prison.

The policies adopted in furtherance of the objects are to act as a voice for prisoners' families and represent their views and concerns to the Ministry of Justice, Prison Service, Department for Children, Schools and Families and other agencies, to publicise issues affecting prisoners' families, and to promote the just treatment of prisoners' families by the prison system and by society.

Explanations of the main types of activities.

The charity's work falls under the following main activities:

Development work. This involves assisting people to set up specialist services for families of prisoners; encouraging those already providing a service to improve on it, including prison visiting arrangements, and piloting and promoting good practice in work with children and families of prisoners; developing, delivering and commissioning training for service providers.

Policy and Public awareness. This includes representing the issues affecting families of prisoners to government departments, the National Offender Management Service (NOMS) and other statutory services; media work; policy and lobbying; and the production of materials linked to these activities.

Production of publications. The charity produces a range of specialist publications for families of prisoners and those working with them as well as the APF magazine three times a year. It also continues to develop and maintains its website.

Managing the Prisoners' Families Helpline. This is the national freephone helpline for families of prisoners in England & Wales. The charity is responsible for the overall management, fundraising, monitoring and evaluation of this service.

Grant making policy

Action for Prisoners' Families had no grant schemes operating during the year.

ACHIEVEMENTS AND PERFORMANCE

Action for Prisoners' Families has continued to further its primary objective of working with our member organisations to ensure that real improvements are made that increase the likelihood of families maintaining ties during imprisonment; and that support for children and families increases. Our achievements over the year included:

- Sustaining and developing the Prisoners' Families Helpline and ensuring the service continues through securing the funding for the coming financial year;
- Supporting and promoting the work of our members in delivering quality services to families of prisoners with a particular emphasis on the challenges facing services through NOMS procurement and commissioning;
- Encouraging family friendly visits through our biennial Family Friendly Prisons Challenge;
- Developing and delivering professional training and awareness-raising sessions for staff and students who work with prisoners, children and families;
- Holding a series of conferences and seminars, including a national conference focussing on the needs of women in prison;
- Engaging in shared learning and policy work across Europe through our membership of EUROCHIPS.
- Undertaking two special projects to meet the needs of serious offenders and women offenders and their families.
- Consolidating our campaigning work around the 'Agenda for Action'.

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2009

FINANCIAL REVIEW

Both income and expenditure rose for the year compared to 2008. The former was primarily due to the new funding awarded from the Ministry of Justice for both APF's core infrastructure work and for the Prisoners' Families Helpline. With regard to expenditure we recruited two new members of staff resulting in an increase in salary costs.

The deficit for the year amounted to £30,502 (2008 – surplus £77,367). There was a surplus on unrestricted funds of £4,334 and a planned deficit on restricted funds of £34,836, where balances were brought forward from 2008 in respect of unspent grants.

Principal funding sources

The charity's principal funding source is grants from charitable trusts and foundations, including the Nationwide Foundation, The Linbury Trust, The Henry Smith Charity and the J. Paul Getty Jr. Trust. New grants were received from the Wates Foundation and LankellyChase Foundation.

Two substantial grants were received from the Ministry of Justice, one for Infrastructure funding and the other towards the Prisoners' Families Helpline.

A small proportion of our income comes from private donations, generated in part by fundraising events. Our remaining income is derived from our activities and includes membership fees, publications sales and events income.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has wide investment powers. However, the charity does not invest any of its funds at present given the low level of unrestricted reserves.

Reserves policy

The charity's available unrestricted reserves as at 31st March 2009 were £146,298 (2008 - £141,964), which equates to approximately three months operating costs. The Trustees consider it prudent to maintain an adequate level of unrestricted reserves to cover the Charity's contractual commitments and provide sufficient working capital and have set this at a minimum of three months expenditure.

FUTURE PLANS AND DEVELOPMENTS

APF will continue to strengthen its networking function in order that all those concerned with the welfare of prisoners families are able to contribute to policy debates, share and discuss experiences and access information that supports good practice. We will also work to improve understanding in the general public of issues facing prisoners' families and to raise the profile of APF.

This year we will:

- Continue to lobby for more government action to support the well-being of prisoners' families and particularly for improved visits booking and visiting arrangements and for collection of statistics on families affected by imprisonment.
- Increase the number and range of corporate and individual members of APF from the voluntary, statutory, and private sectors and from all fields both prison and community based.
- Increase the number of members from prisoners' families so that their voices can be heard in policy debates.
- Develop web based and other mechanisms for members networking and consultation.
- Continue to run the Prisoners' Families Helpline, to report on findings from its use and to secure funding for its future.
- Work in partnership with Families do Matter and others on the development and delivery of core and specialist training on working effectively with prisoners families.
- Promote partnership working between prisons and local authorities to meet the needs of prisoners' families by offering networking opportunities, advice, training and information.
- Continue to consult families of serious offenders and promote improved information and services for these families.
- Continue to work with others to raise awareness of issues affecting the families of women prisoners.
- Continue to identify, develop and disseminate models of good practice in partnership with our members and others.

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2009

- Continue with our publishing programme of high quality, creative information and resources and continue to develop our website.
- Work with the media to get a more balanced response to the needs of prisoners' families.
- Seek to broaden and strengthen our funding base.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the company for that period. In preparing those accounts, the Trustees are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MEMBERS OF THE MANAGEMENT COMMITTEE

Members of the Management Committee, who are Directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

The auditors, Ramon Lee & Partners, will be proposed for reappointment in accordance with Section 385 of the Companies Act 1985.

APPROVAL

This report was approved by the Board of Trustees and signed on its behalf by:

R BUTLER-ADAMS
TREASURER

15TH JULY 2009

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF

ACTION FOR PRISONERS' FAMILIES (A company limited by guarantee)

We have audited the financial statements of Action for Prisoners' Families for the year ended 31st March 2009 which comprise the Statement of Financial Activities (Summary Income and Expenditure Account), Balance Sheet and related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

This auditor's report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the 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 any responsibility to anyone other than the company and the company's members as a body, for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

The trustees' (who are also the directors of Action for Prisoners' Families for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees Annual Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Trustees' remuneration and transactions with the charity is not disclosed.

We read other information contained in the Trustees Annual Report, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of significant estimates and judgements made by the Directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion:

- the information given in the directors' report for the financial year ended 31 March 2009 is consistent with the financial statements;
- the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Companies Act 1985.

RAMON LEE & PARTNERS
REGISTERED AUDITORS
CHARTERED ACCOUNTANTS

KEMP HOUSE
152/160 CITY ROAD
LONDON EC1V 2DW

15TH JULY 2009

ACTION FOR PRISONERS' FAMILIES
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STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2009

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>2009</u> £	<u>2008</u> £
Incoming resources					
Incoming resources from generating funds:					
<i>Voluntary income:</i>					
Donations and grants	2	122,059	27,275	149,334	213,377
<i>Activities for generating funds:</i>					
Investment income	3	8,139	-	8,139	10,869
Publication sales		24,912	-	24,912	8,272
Other income		3,573	-	3,573	3,968
Incoming resources from charitable activities:					
Grants and donations receivable	4	-	403,704	403,704	335,265
Conference & event income		12,014	-	12,014	9,298
Membership income		6,496	-	6,496	5,680
Total incoming resources		<u>177,193</u>	<u>430,979</u>	<u>608,172</u>	<u>586,729</u>
Resources expended					
Cost of generating funds		16,770	-	16,770	12,904
Charitable activities		138,510	465,815	604,325	482,732
Governance costs		17,579	-	17,579	13,726
Total resources expended	5	<u>172,859</u>	<u>465,815</u>	<u>638,674</u>	<u>509,362</u>
Net incoming/(outgoing) resources		4,334	(34,836)	(30,502)	77,367
<i>Reconciliation of funds</i>					
Total funds, brought forward		141,964	56,367	198,331	120,964
Total funds, carried forward		<u>146,298</u>	<u>21,531</u>	<u>167,829</u>	<u>198,331</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 1985.

CONTINUING OPERATIONS

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

TOTAL RECOGNISED GAINS AND LOSSES

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

The notes on pages 10 to 17 form part of these accounts.

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BALANCE SHEET AS AT 31ST MARCH 2009

	<u>Notes</u>	<u>2009</u>	<u>2008</u>
	£	£	£
FIXED ASSETS			
Tangible fixed assets	9	8,007	11,966
CURRENT ASSETS			
Debtors	10	32,230	22,958
Cash at bank and in hand		176,680	215,754
		<u>208,910</u>	<u>238,712</u>
CREDITORS: amounts falling due within one year	11	<u>(49,088)</u>	<u>(52,347)</u>
NET CURRENT ASSETS		159,822	186,365
NET ASSETS		<u>167,829</u>	<u>198,331</u>
UNRESTRICTED FUNDS	13	146,298	141,964
RESTRICTED FUNDS	13	21,531	56,367
		<u>167,829</u>	<u>198,331</u>

These accounts were approved and authorised for issue by the Board of Directors and Trustees on 15th July 2009 and were signed on its behalf by:

..... **D ASTOR (CHAIRMAN)**

..... **R BUTLER-ADAMS (TREASURER)**

The notes on pages 10 to 17 form part of these accounts.

ACTION FOR PRISONERS' FAMILIES
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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2009

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been 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 (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Companies Act 1985. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.2 Incoming resources

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

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

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Revenue grants received in the year which relate to future accounting periods have been carried forward as deferred income as part of creditors.

Investment income is recognised on a receivable basis.

1.3 Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

Where services that would normally be paid for are provided to the charity as a donation, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

1.4 Resources expended

Expenditure is recognised when a liability is incurred. Payments made under contractual arrangements with project partners are recognised as part of direct project costs.

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

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

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

1.5 Taxation

The Charity is a registered charity 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.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £1,000 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer and telephone equipment	-	25% reducing balance
Fixtures, fittings and equipment	-	10% straight line on cost

ACTION FOR PRISONERS' FAMILIES
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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2009

1.7 Funds structure

The unrestricted funds comprise those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Board of Trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.8 Pensions

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

2. VOLUNTARY INCOME - DONATIONS AND GRANTS

Grants for core activities are shown at the agreed level of funding for 2008/2009 as under:

	<u>Deferred Income b/fwd</u>	<u>Funds receivable</u>	<u>Deferred Income c/fwd</u>	<u>2009</u>	<u>2008</u>
	£	£	£	£	£
Unrestricted funds:					
AB Charitable Trust	-	2,500	-	2,500	-
Bromley Trust	-	10,000	-	10,000	10,000
Freemasons' Grand Charity	-	2,000	-	2,000	-
J Paul Getty Trust	-	20,000	-	20,000	20,000
LankellyChase Foundation	-	20,000	-	20,000	-
Linbury Trust	-	50,000	-	50,000	50,000
ML Astor Charitable Trust	-	1,000	-	1,000	-
Noel Buxton Trust	-	1,500	-	1,500	1,500
Odin Charitable Trust	-	1,500	-	1,500	3,000
Michael Palin	-	6,000	-	6,000	6,000
Scouloudi Foundation	-	1,250	-	1,250	2,250
Westminster Foundation	-	-	-	-	23,555
Mrs S Gampell Legacy	-	-	-	-	2,500
Other donations	-	6,309	-	6,309	7,184
	<u>-</u>	<u>122,059</u>	<u>-</u>	<u>122,059</u>	<u>125,989</u>
Restricted funds:					
Diana Princess of Wales Memorial Fund	-	-	-	-	60,000
Tudor Trust	12,500	25,000	12,500	25,000	12,500
National Help Line:					
Other donations	-	-	-	-	1,006
Development work:					
Other donations	-	-	-	-	500
Policy & Public Awareness work:					
Donated services	-	2,275	-	2,275	12,382
Other donations	-	-	-	-	1,000
	<u>12,500</u>	<u>27,275</u>	<u>12,500</u>	<u>27,275</u>	<u>87,388</u>
Total funds receivable	<u>12,500</u>	<u>149,334</u>	<u>12,500</u>	<u>149,334</u>	<u>213,377</u>

The charity is indebted to Reed Smith Richards Butler LLP for providing pro bono legal advice relating to contracts for the Clean Break theatre production. The value placed on these contributions by the donor is £2,275. The income equivalent was recognised within incoming resources as a donation, and corresponding charges included within legal and professional costs.

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2009

3. INVESTMENT INCOME

The investment income arises from an interest bearing current account.

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

Grants, all of which were restricted, are shown at the agreed level of funding for 2008/2009 as under:

<u>RESTRICTED FUNDS</u>	<u>Deferred Income b/fwd</u>	<u>Funds receivable</u>	<u>Deferred Income c/fwd</u>	<u>2009</u>	<u>2008</u>
	£	£	£	£	£
<i>National Help Line:</i>					
Mercers	-	7,500	-	7,500	-
ML Astor Charitable Trust	-	1,000	-	1,000	-
Ministry of Justice (NOMS)	-	81,000	-	81,000	-
Nationwide Foundation	-	4,000	-	4,000	2,000
Rayne Foundation	5,000	-	-	5,000	5,000
St Sarkis Trust	-	-	-	-	10,000
Lloyds TSB Foundation	-	-	-	-	3,700
Big Lottery Fund	-	-	-	-	91,282
Other Donations	-	9,123	-	9,123	-
	<u>5,000</u>	<u>102,623</u>	<u>-</u>	<u>107,623</u>	<u>111,982</u>
<i>Development work:</i>					
29 May 1961 Trust	-	5,000	-	5,000	5,000
Fuserna Foundation	-	2,500	-	2,500	-
Grundtvig	-	11,214	-	11,214	-
Ministry of Justice (NOMS)	-	55,000	-	55,000	-
Nationwide Foundation	-	22,655	-	22,655	6,536
Indigo Trust	-	-	-	-	49,992
AB Charitable Trust	-	-	-	-	5,000
City & Metropolitan Welfare Charity	-	-	-	-	2,000
Drapers' Company	-	-	-	-	5,000
Pyke Charity Trust	-	-	-	-	10,500
Waterside Trust	-	-	-	-	15,000
	<u>-</u>	<u>96,369</u>	<u>-</u>	<u>96,369</u>	<u>99,028</u>
<i>Policy & Public Awareness work:</i>					
Ministry of Justice (NOMS)	-	100,000	-	100,000	-
Nationwide Foundation	-	35,744	-	35,744	35,844
St Sarkis Trust	-	758	-	758	-
Wates Foundation	-	23,000	-	23,000	-
Anton Jurgens	-	-	-	-	2,000
Eleanor Rathbone Charitable Trust	-	-	-	-	5,000
Goldsmiths' Company	-	-	-	-	3,000
Indigo Trust	-	-	-	-	14,231
Rowan Charitable Trust	-	-	-	-	3,500
Volant Trust	-	-	-	-	15,000
	<u>-</u>	<u>159,502</u>	<u>-</u>	<u>159,502</u>	<u>78,575</u>
<i>Publications:</i>					
Barbed	-	2,000	-	2,000	-
Dulverton Trust	-	-	-	-	6,800
Henry Smith Charity	12,500	25,000	12,500	25,000	25,000
Michael & Shirley Hunt Charitable Trust	-	-	-	-	2,500
Nationwide Foundation	-	13,210	-	13,210	10,380
Other grants	-	-	-	-	1,000
	<u>12,500</u>	<u>40,210</u>	<u>12,500</u>	<u>40,210</u>	<u>45,680</u>
Total funds receivable	<u>17,500</u>	<u>398,704</u>	<u>12,500</u>	<u>403,704</u>	<u>335,265</u>

ACTION FOR PRISONERS' FAMILIES
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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2009

5. RESOURCES EXPENDED

	<u>Basis of allocation</u>	<u>Voluntary income</u> £	<u>National Helpline</u> £	<u>Development Work</u> £	<u>Policy & Public Awareness</u> £	<u>Publications</u> £	<u>Governance</u> £	<u>2009</u> £	<u>2008</u> £
Costs directly allocated to activities:									
Direct project costs	Direct	-	65,071	23,168	57,496	-	-	145,735	68,451
Grants paid	Direct	-	-	-	-	-	-	-	5,500
Publications	Direct	-	2,030	1,445	2,527	10,374	-	16,376	11,593
Events, training and conferences	Direct	-	-	13,859	12,802	-	-	26,661	12,009
Strategic development	Direct	-	140	405	731	280	-	1,556	148
Salaries and other staff costs	Direct	11,096	35,138	70,155	134,531	52,919	8,189	312,028	261,641
Fundraising costs	Direct	4,023	-	-	-	-	-	4,023	5,115
Bad debts	Direct	1,248	-	-	-	-	-	1,248	1,177
Audit fees	Direct	-	-	-	-	-	4,600	4,600	4,398
Trustees expenses	Direct	-	-	-	-	-	554	554	1,178
Support costs allocated to activities:									
Premises and office costs	Floor space	-	4,014	11,595	20,961	8,028	-	44,598	48,849
Communication costs	Usage	403	1,814	5,240	8,465	3,628	605	20,155	16,852
Information technology	Usage	-	1,316	3,801	6,871	2,631	-	14,619	14,771
Depreciation	Usage	-	356	1,029	1,861	713	-	3,959	4,408
General office staff costs	Staff time	-	6,355	9,441	10,531	6,355	3,631	36,313	35,255
Legal and professional costs	Usage	-	257	743	3,618	514	-	5,132	16,574
Bank charges	Usage	-	29	85	154	59	-	327	373
Miscellaneous expenses	Usage	-	71	205	372	142	-	790	1,070
		<u>16,770</u>	<u>116,591</u>	<u>141,171</u>	<u>260,920</u>	<u>85,643</u>	<u>17,579</u>	<u>638,674</u>	<u>509,362</u>

ACTION FOR PRISONERS' FAMILIES
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2009

6. GRANTS PAID

No grants were paid to APF member organisations during the year (2008 - £5,500).

	<u>2009</u> £	<u>2008</u> £
Prison Chat UK	-	2,500
Out There Supporting Families of Prisoners	-	2,500
Five Folds without Bars	-	500
	<u>-</u>	<u>5,500</u>

7. NET INCOMING RESOURCES

Net incoming resources are shown after charging:

	<u>2009</u> £	<u>2008</u> £
Depreciation of tangible fixed assets	3,959	4,408
Auditors' remuneration – year end accounts	4,600	4,398
Auditors' remuneration – payroll service	488	494
	<u>488</u>	<u>494</u>

8. DIRECTORS AND EMPLOYEES

STAFF COSTS

	<u>2009</u> £	<u>2008</u> £
Salaries	278,986	241,238
National Insurance	28,204	23,880
Pension costs	16,359	15,084
	<u>323,549</u>	<u>280,202</u>

Pension costs represent contributions paid to staff personal pension schemes on behalf of the company's employees.

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

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

	<u>2009</u>	<u>2008</u>
Direct charitable work	7	6
Administrative work	1	1
	<u>8</u>	<u>7</u>

ACTION FOR PRISONERS' FAMILIES
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2009

9. TANGIBLE FIXED ASSETS

NET BOOK VALUES	<u>2009</u>	<u>2008</u>
	£	£
Leasehold property improvements	1	1,773
Computer & telephone equipment	3,840	5,120
Fixtures, fittings and equipment	4,166	5,073
	<u>8,007</u>	<u>11,966</u>

MOVEMENTS IN YEAR

<u>Cost or valuation</u>	<u>Opening Balances</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing Balances</u>
	£	£	£	£
Leasehold property improvements	8,857	-	-	8,857
Computer & telephone equipment	35,820	-	-	35,820
Fixtures, fittings and equipment	9,297	-	-	9,297
	<u>53,974</u>	<u>-</u>	<u>-</u>	<u>53,974</u>

<u>Depreciation</u>	<u>Opening Balances</u>	<u>Charge For Year</u>	<u>Disposals</u>	<u>Closing Balances</u>
	£	£	£	£
Leasehold property improvement	7,084	1,772	-	8,856
Computer & telephone equipment	30,700	1,280	-	31,980
Fixtures, fittings and equipment	4,224	907	-	5,131
	<u>42,008</u>	<u>3,959</u>	<u>-</u>	<u>45,967</u>

10. DEBTORS

	<u>2009</u>	<u>2008</u>
	£	£
Trade debtors	15,438	6,162
Sundry debtors and prepayments	16,792	16,796
	<u>32,230</u>	<u>22,958</u>

11. CREDITORS: amounts falling due within one year

	<u>2009</u>	<u>2008</u>
	£	£
Trade creditor	6,285	6,649
Deferred income	25,000	30,000
Taxation and social security	7,428	7,487
Sundry creditors and accruals	10,375	8,211
	<u>49,088</u>	<u>52,347</u>

12. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares.

ACTION FOR PRISONERS' FAMILIES
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2009

13. MOVEMENT IN FUNDS

	Balance at <u>1.4.08</u> £	<u>Income</u> £	<u>Expenditure</u> £	Balance at <u>31.3.09</u> £
RESTRICTED FUNDS				
<u>Voluntary income:</u>				
Tudor Trust	-	25,000	25,000	-
<i>Policy & Public Awareness work:</i>				
Donated services	-	2,275	2,275	-
<u>Incoming resources from charitable activities:</u>				
<i>National Help Line:</i>				
Big Lottery Fund	8,000	-	8,000	-
Mercers	-	7,500	7,500	-
ML Astor Charitable Trust	-	1,000	1,000	-
National Offender Management Service	-	81,000	81,000	-
Nationwide Foundation	-	4,000	4,000	-
Rayne Foundation	-	5,000	5,000	-
Other Donations	-	9,123	5,312	3,811
<i>Development work:</i>				
29 May 1961 Trust	-	5,000	5,000	-
Fuserna Foundation	-	2,500	2,500	-
Grundtvig	-	11,214	3,172	8,042
National Offender Management Service	-	55,000	55,000	-
Indigo Trust	16,090	-	15,648	442
Nationwide Foundation	2,069	22,655	21,238	3,486
Pyke Charity Trust	2,000	-	2,000	-
<i>Policy & Public Awareness work:</i>				
Eleanor Rathbone	4,000	-	4,000	-
Goldsmiths' Company	841	-	841	-
National Offender Management Service	-	100,000	100,000	-
Nationwide Foundation	11,378	35,744	47,122	-
St Sarkis Trust	-	758	758	-
Wates Foundation	-	23,000	18,000	5,000
Volant Trust	8,500	-	8,500	-
<i>Publications:</i>				
Barbed	-	2,000	2,000	-
Henry Smith Charity	-	25,000	25,000	-
Nationwide Foundation	3,489	13,210	15,949	750
	<u>56,367</u>	<u>430,979</u>	<u>465,815</u>	<u>21,531</u>
UNRESTRICTED FUNDS				
General funds	141,964	177,193	172,859	146,298
Total funds:	<u><u>198,331</u></u>	<u><u>608,172</u></u>	<u><u>638,674</u></u>	<u><u>167,829</u></u>

ACTION FOR PRISONERS' FAMILIES
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2009

Purposes of Restricted Funds:

Voluntary income:

Funding received towards the cost of salaries and equipment.

National Helpline

This is the national free phone helpline for families of prisoners in England & Wales. The charity is responsible for the overall management, monitoring and evaluation of this service with calls taken by the Ormiston Children and Families Trust and Partners of Prisoners' Support. The restricted balance is due to funds allocated for an independent evaluation which took place after the year end.

Development work

This includes assisting people to set up specialist services for families of prisoners, training practitioners for this purpose and establishing pilot projects in the East Midlands. It also includes an 18 month pan-European project (Grundtvig). The restricted balances are due to operational delays on some projects and to the planned work programme falling into the next financial year. Restricted funds of £442 carried forward for Indigo Trust represents un-depreciated fixed assets.

Policy and public awareness work.

This includes representing the issues affecting families of prisoners to government departments, the Prison Service and other statutory services; media work; policy and lobbying; and the production of materials linked to these activities. The restricted balance is primarily due to expenditure on the women's project DVD falling into the next financial year.

Publications

The charity produces a range of unique publications for families of prisoners and those working with them as well as a magazine three times a year and the APF website. The restricted balance is due to funds remaining for publications to be produced in the next financial year.

14. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Tangible fixed assets	7,565	442	8,007
Net current assets	13,966	145,856	159,822
	<u>21,531</u>	<u>146,298</u>	<u>167,829</u>

15. RELATED PARTY TRANSACTIONS

No Trustee received any remuneration during the year (2008 – nil). Seven Trustees were reimbursed travel & meeting expenses totalling £317 (2008 - £765).

ACTION FOR PRISONERS' FAMILIES
(A company limited by guarantee)

RESOURCES EXPENDED

	<u>2009</u>	<u>2008</u>
	£	£
TOTAL EXPENDITURE		
Salaries, National Insurance and pensions	323,785	280,442
National Helpline project costs	57,136	59,024
Rent	35,494	38,657
Website and IT development costs	14,619	14,771
Pro bono legal services	2,275	12,382
Printing, postage and stationery	12,382	10,559
Special project work	88,599	9,427
Staff travel and subsistence	9,846	9,283
APF Conferences, events & AGM	18,920	6,269
Newsletter & annual report	4,704	6,096
Members training, Visitor Centre and support	7,741	5,740
New Initiatives Grants	-	5,500
Publications and resources	11,672	5,497
Fundraising costs	4,023	5,115
Temporary staff & Volunteers	5,579	5,018
Telephone	4,275	4,421
Depreciation	3,959	4,408
Audit fees	4,600	4,398
Utilities and rates	3,438	4,340
Professional & Financial Administration	2,370	3,698
Cleaning	3,261	3,489
Publications and subscriptions	3,499	1,873
Insurance	2,054	1,485
Repairs and maintenance	861	1,304
Trustees expenses	554	1,178
Bad debts	1,248	1,177
Miscellaneous expenses	789	1,071
Staff and Board training	1,359	939
Staff recruitment	7,263	787
Accountancy and payroll	488	493
Bank charges	327	373
Strategic development	1,556	148
TOTAL EXPENDITURE	<u><u>638,674</u></u>	<u><u>509,362</u></u>