



**South West Wales Families and Friends of Prisoners
(registered charity no. 1054204)**

Trustees Annual Report

For the year ended 31 March 2021

Trustees in place

Bev Poiner

Denise Thyer

Lorna Byrne

John Tossell

Del Cowley

Mandy-Wyn Davies

Opening Statement

The Year again has been challenging but yet rewarding. It is with the greatest of pride that I can say a very big thank you to every single person in our Charity who has never lost the vision of FFOPS “to support and be a voice for the Families and Friends of Prisoners”. Our Charity has certainly

succeeded through thick and thin despite all the adversities and problems encountered during the Year. A very proud Founder, Trustee and Chair of FFOPs.

Public Benefit Statement

All the activities undertaken by the charity within the year have been for the public benefit through the furtherance of the organisation's charitable aims and objectives. The public benefit is demonstrated by the activities and outcomes outlined throughout this Trustees Annual Report.

FFOPS are based at the Porta Cabin at HMP Swansea, we have made the booking in area a friendly, welcoming place for visitors to start their visit. FFOPS are the first point of contact and it is vital we make a good impression as this can set the tone for their whole visit experience. Many visitors pass through our doors every week. The space is bright, and toys and activities are provided for children, despite limited space. The staff and volunteers are available at source to give advice and help to families and friends of prisoners. We have been helping a lot of families involved in very high-profile cases, which are regularly in the media. We help these families in the community, working with schools, Social Services, the Police, Solicitors, and the NHS to keep families together.

We have built up an excellent relationship with the prison attending regular meetings and networking with other agencies where needed. We are able to reduce the number of queries the prison are dealing with by advising and consoling visitors who are distressed before they go into the visit. We are able to explain the routine and we can also walk them in, so they have a friendly face with them.

It is a priority to ensure children are made to feel welcome and that they are not intimidated by the surroundings. Many are unaware that they are visiting a prison as they've been told that dad is 'working away' or 'on holiday'. They can be scared of the big doors and locks, the search dogs and the orders given by the uniformed security guards. We engage with the children on arrival and distract them with toys, games and activities, so they do not focus on negatives. Our aim is to encourage regular visits, thus maintaining family bonds.

We treat all visitors with the respect and dignity they deserve.

We liaise with the prison for disabled and special needs visitors. We can then arrange for people in wheelchairs and with mobility issues to have separate access. We have accompanied children with Autism and ADHD into visits and kept them occupied and involved so the rest of the family do not have their visit disrupted. All of these things make a huge difference to our visitors.

We can arrange activities and outings for children to give their parents/grandparents a break, this is especially important when a member of the family needs constant attention, their siblings can feel marginalised and neglected so we try to arrange separate activities so everyone gets attention.

Our Family Support Worker (FSW) is available to entertain the children/families and speak to them if they have any worries. She can speak privately to visitors if they need that time.

Our FSW is now able to work more hours and increase their attendance at the Prison and in the community. Families are often left without any information when an accused is sent to Prison and this is the time when they need advice and support most.

FFOPS is an organisation that understands what it is like to feel ostracised and lonely to be the crutch that supports and the glue that helps to hold families together. Our aim is to do this pre, during and post sentencing and following the prisoners release continuing to maintain relationships to try and support whatever we possibly can.

Prisoners are aware that in some cases, families could not survive without our support. In certain cases for some it is a harsh reality for prisoners to recognise that their actions do have consequences that do not only impact on themselves: it is this realisation along with working with ourselves through their families.

During the pandemic, we were still able to support our service users by:

**Diverting the phone line to the mobile when no one is in the cabin
Calling families making sure they were kept up to date with changes even when there were are no visits**

Checking in with families that are shielding and giving them information on other ways to make contact without face to face visits

Working with the mental health crisis teams, social services and Women's Aid supporting the referrals from them

Talking to schools and helping parents approach teaching and pastoral staff with any worries they have

Doorstep food bank deliveries for those in need or shielding
Making sure all health and safety, PPE equipment is provided,
relevant training and following of the latest restrictions are being
followed correctly
Working with local food banks and benefits services in the area to
help meet their needs when in crisis
Liaising with the visits booking staff and supporting the OSG staff
with needs and any complaints the visitors may have
Communicating with children who are visiting and making sure
they feel safe and at ease before their visit under the covid-19
restrictions
Carrying out lateral flow testing for visitors before their visit.

We have received funding from the following Organisations
during April 2020-March 2021 :-

Allen Lane £4,000

Austin Bailey 1,500

Waterloo £15,000 and £7,500

National Lottery Awards for All £9,800

The above Funding contributed to :-

Staffing costs

Volunteer expenses

Activities and Equipment

Telephone/Internet costs

New printer/phone and office materials

Trips/Activity vouchers/Day out passes

Christmas presents/vouchers/gift bags

Running of FFOPS to its highest capacity

We would like to say a heartfelt thank you to all our grant
fundes, partner/third sector organisations, workers,
volunteers and trustees, without whom our work would not
be possible. Thank you all for helping us make such an
important difference to people's lives at a time when they
need it the most.



| | | | | |
|---|----------|----|-----------------|----------|
| South West Wales Families & Friends of Prisoners | | | 1054204 | |
| Annual accounts for the period | | | | |
| Period start date | 01/04/20 | To | Period end date | 31/03/21 |

Section A Statement of financial activities Section A

| Recommended categories by activity | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|-------------|------------------|
| | | £ F01 | £ F02 | £ F03 | £ F04 | £ F05 |
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | - | 37,800 | - | 37,800 | 10,165 |
| Charitable activities | S02 | - | - | - | - | - |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | 5 | - | - | 5 | 8 |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 5 | 37,800 | 0 | 37,805 | 10,173 |
| Resources expended (Note 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | - | 17,787 | - | 17,787 | 11,617 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | - | 206 | - | 206 | 206 |
| Total | S12 | 0 | 17,992 | 0 | 17,992 | 11,823 |
| Net income/(expenditure) before investment gains/(losses) | S13 | 5 | 19,808 | - | 19,813 | -1,649 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| Net income/(expenditure) | S15 | 5 | 19,808 | - | 19,813 | -1,649 |
| Extraordinary items | S16 | - | - | - | - | - |
| Transfers between funds | S17 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | 5 | 19,808 | - | 19,813 | -1,649 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | 104 | 61 | - | 165 | 1,814 |
| Total funds carried forward | S22 | 110 | 19,869 | - | 19,978 | 165 |

Section B

Balance sheet

| | | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|--|-------------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| | | | £ | £ | £ | £ | £ |
| | | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - | - | - |
| Tangible assets | (Note 14) | B02 | - | - | - | - | - |
| Heritage assets | (Note 16) | B03 | - | - | - | - | - |
| Investments | (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | | B05 | - | - | - | - | - |
| Current assets | | | | | | | |
| Stocks | (Note 18) | B06 | - | - | - | - | - |
| Debtors | (Note 19) | B07 | - | - | - | - | - |
| Investments | (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | 110 | 23,029 | - | 23,139 | 3,326 |
| Total current assets | | B10 | 110 | 23,029 | - | 23,139 | 3,326 |
| Creditors: amounts falling due within one year | (Note 20) | B11 | - | 3,161 | - | 3,161 | 3,161 |
| Net current assets/(liabilities) | | B12 | 110 | 19,869 | - | 19,978 | 165 |
| Total assets less current liabilities | | B13 | 110 | 19,869 | - | 19,978 | 165 |
| Creditors: amounts falling due after one year | (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 110 | 19,869 | - | 19,978 | 165 |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds | (Note 27) | B18 | | 19,869 | | 19,869 | 61 |
| Unrestricted funds | | B19 | 110 | | - | 110 | 104 |
| Revaluation reserve | | B20 | | | | - | |
| Total funds | | B21 | 110 | 19,869 | - | 19,978 | 165 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|-----------|------------|--------------------------------|
| | | |
| | | |

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes* No* * -Tick as appropriate

Please disclose:

| | |
|---|-----|
| (i) the nature of the change in accounting policy; | N/A |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and | N/A |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP. | N/A |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* No* * -Tick as appropriate

Please disclose:

| | |
|--|-----|
| (i) the nature of any changes; | N/A |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | N/A |
| (iii) where practicable, the effect of the change in one or more future periods. | N/A |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* No* * -Tick as appropriate

Please disclose:

| | |
|--|-----|
| (i) the nature of the prior period error; | N/A |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and | N/A |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts. | N/A |

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

There has been no change due to the small amount of income and expenditure, and also the nature of the charity's affairs which are straightforward, with no tangible assets and no complicated financial structures or investments.

Reconciliation of funds per previous GAAP to funds determined under FRS 102

| | Start of period | End of period |
|------------------------------------|-----------------|---------------|
| | £ | £ |
| Fund balances as previously stated | | |
| Adjustments: | | N/A |
| Fund balance as restated | _____ | _____ |

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

| | End of period |
|--|---------------|
| | £ |
| Net income/(expenditure) as previously stated | |
| Adjustments: | N/A |
| Previous period net income/(expenditure) as restated | _____ |

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| Recognition of income | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; the charity becomes entitled to the it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. the monetary value can | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--|--|--|-----|----|-----|-------------------------------------|-------------------------------------|-------------------------------------|
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Offsetting | <p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Grants and donations | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Legacies | <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Government grants | <p>The charity has received government grants in the reporting period</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Tax reclaims on donations and gifts | <p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Contractual income and performance related grants | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Donated goods | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Donated services and facilities | <p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Support costs | <p>The charity has incurred expenditure on support costs.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Volunteer help | <p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Income from interest, royalties and dividends | <p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Income from membership subscriptions | <p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <p>Memberships subscriptions which gives a member the right to buy services or other</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Yes | No | N/a | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Deferred income

No material item of deferred income has been included in the accounts.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

| |
|--|
| |
|--|

They are valued at cost.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

They are valued at cost.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

They are valued at cost.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Fixed asset investments in quoted shares, traded bonds and similar investments are valued at

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

They are valued at fair value except where they qualify as basic financial instruments.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

| |
|-----|
| N/A |
|-----|

Note 3 Analysis of income

| Analysis | | Unrestricted | Restricted | Endowment | Total funds | Prior year |
|-----------------------------------|---|--------------|--------------|-----------|-------------|------------|
| | | funds | income funds | funds | £ | £ |
| Donations and legacies: | Donations | - | - | - | - | 35 |
| | Gift Aid | - | - | - | - | - |
| | General grants provided by government/other charities | - | 37,800 | - | 37,800 | 10,130 |
| | Miscellaneous income | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | 37,800 | - | 37,800 | 10,165 |
| Charitable activities: | | | | - | - | |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other trading activities: | Fundraising | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Bank & Building Society Interest | 5 | - | - | 5 | 8 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 5 | - | - | 5 | 8 |
| Separate material item of income: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | | Total | - | - | - | - |
| TOTAL INCOME | | 5 | 37,800 | - | 37,805 | 10,173 |

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

2019/2020 Allen Lane Foundation £4,000, Austin Bailey £500, Waterloo Foundation £5,000, Swansea University £630.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

2020/2021 Allen Lane Foundation £4,000, Austin Bailey £1,500, Waterloo Foundation £22,500, Awards For All £9,800. (Total restricted income 2020/2021 = £37,800.)

Note 4 Analysis of receipts of government grants

| | Description | This year £ | Last year £ |
|--------------------|--------------|----------------|----------------|
| Government grant 1 | | - | - |
| Government grant 2 | | - | - |
| Government grant 3 | | - | - |
| Other | | - | - |
| | Total | - | - |

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

| | This year £ | Last year £ |
|-----------------|----------------|----------------|
| Seconded staff | - | - |
| Use of property | - | - |
| Other | - | - |

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6

Analysis of expenditure

| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|--------------------|-------------------------|-----------------|------------------|-----------------|
| Analysis | | | | | |
| Expenditure on raising funds: | | | | | |
| Incurring seeking donations | - | - | - | - | - |
| Incurring seeking legacies | - | - | - | - | - |
| Incurring seeking grants | - | - | - | - | - |
| Operating membership schemes and social lotteries | - | - | - | - | - |
| Staging fundraising events | - | - | - | - | - |
| Fundraising agents | - | - | - | - | - |
| Operating charity shops | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - |
| Database development costs | - | - | - | - | - |
| Other trading activities | - | - | - | - | - |
| Investment management costs: | - | - | - | - | - |
| Portfolio management costs | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - |
| | - | - | - | - | - |
| Total expenditure on raising funds | - | - | - | - | - |
| Expenditure on charitable activities | | | | | |
| Staff Employment Costs | - | 15,710 | - | 15,710 | 10,328 |
| Volunteer Travel & Subsistence | - | - | - | - | 88 |
| Staff Travel & Subsistence | - | - | - | - | - |
| Printing & Stationery | - | 255 | - | 255 | 10 |
| Telephone & Internet | - | 539 | - | 539 | 685 |
| Insurances | - | 319 | - | 319 | 320 |
| Postage & General Office Costs | - | 4 | - | 4 | 16 |
| Committee Members' Expenses | - | - | - | - | - |
| Outings & Trips | - | - | - | - | - |
| Affiliations & Subscriptions | - | - | - | - | - |
| Cleaning | - | 10 | - | 10 | - |
| Equipment - Play Materials, Educational Toys and Equipment | - | 156 | - | 156 | 94 |
| DBS Checks | - | - | - | - | - |
| Equipment – general | - | - | - | - | - |

| | | | | | |
|---|---|--------|---|--------|--------|
| Maintenance | - | - | - | - | - |
| Volunteer Training | - | - | - | - | - |
| Refreshments | - | - | - | - | - |
| Client Travel Costs | - | - | - | - | - |
| Family Day | - | - | - | - | - |
| Bank Charges | - | - | - | - | 15 |
| Miscellaneous | - | - | - | - | 61 |
| Christmas: Children | - | 794 | - | 794 | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total expenditure on charitable activities | - | 17,787 | - | 17,787 | 11,617 |

| | | | | | |
|--|--|---|---|---|---|
| Separate material item of expense | | - | - | - | - |
| | | - | - | - | - |
| | | - | - | - | - |
| | | - | - | - | - |
| Total | | - | - | - | - |

| | | | | | | |
|--------------------------------|-------------------------------------|---|-----|---|-----|-----|
| Other | Accounts preparation & Indep. Exam. | - | 206 | - | 206 | 206 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Total other expenditure | | - | 206 | - | 206 | 206 |

| | | | | | | |
|--------------------------|--|---|--------|---|--------|--------|
| TOTAL EXPENDITURE | | - | 17,992 | - | 17,992 | 11,823 |
|--------------------------|--|---|--------|---|--------|--------|

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
| | £ | £ | £ | £ | £ |
| Activity 1 | | | | | |
| Activity 2 | | | | | |
| Other | | | | | |
| Total | | | | | |

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

| | Description | This year £ | Last year £ |
|----------------------------------|-------------|----------------|----------------|
| Extraordinary item 1 | | - | - |
| Extraordinary item 2 | | - | - |
| Extraordinary item 3 | | - | - |
| Extraordinary item 4 | | - | - |
| Total extraordinary items | | - | - |

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

| Support cost (examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of allocation |
|----------------------------|---------------|------------|------------|------------|-------------|------------------------|
| | £ | £ | £ | £ | £ | (Describe method) |
| Governance | - | - | | - | - | |
| | - | - | | - | - | |
| | - | - | | - | - | |
| | - | - | | - | - | |
| Other | - | - | | - | - | |
| Total | - | - | | - | - | |

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

| This year £ | Last year £ |
|------------------------|------------------------|
| 206 | 206 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

| | This year £ | Last year £ |
|---|----------------|----------------|
| Salaries and wages | 15,710 | 10,328 |
| Social security costs | - | - |
| Pension costs (defined contribution scheme) | | |
| Other employee benefits | - | - |
| Total staff costs | 15,710 | 10,328 |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

0

| Band | Number of employees |
|----------------------|---------------------|
| £60,000 to £69,999 | |
| £70,000 to £79,999 | |
| £80,000 to £89,999 | |
| £90,000 to £99,999 | |
| £100,000 to £109,999 | |
| | |
| | |
| | |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

0

11.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|-----------------------|---------------------|---------------------|
| Fundraising | - | - |
| Charitable Activities | 1 | 0.6 |
| Governance | - | - |
| Other | - | - |
| Total | 1 | 1 |

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

N/A

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

N/A

The nature of the payment (cash, asset etc.)

N/A

The extent of redundancy funding at the balance sheet date

N/A

Please state the accounting policy for any redundancy or termination payments

N/A

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Note 14 **Tangible fixed assets**
 Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|-------|
| | £ | £ | £ | £ | £ |
| At the beginning of the year | - | - | - | - | - |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | - | - |

14.2 Depreciation and impairments

| | SL or RB | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|--------------------------|----------|----------|----------|----------|----------|---|
| **Basis | | | | | | |
| ** Rate | | | | | | |
| At beginning of the year | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - |
| Depreciation | - | - | - | - | - | - |
| Impairment | - | - | - | - | - | - |
| Transfers* | - | - | - | - | - | - |
| At end of the year | - | - | - | - | - | - |

14.3 Net book value

| | | | | | |
|---|---|---|---|---|---|
| Net book value at the beginning of the year | - | - | - | - | - |
| Net book value at the end of the year | - | - | - | - | - |

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|--|
| |
|--|

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

| | |
|---|--|
| the effective date of the revaluation | |
| the name of independent valuer, if applicable | |
| the methods applied and significant assumptions | |
| the carrying amount that would have been recognised had the assets been carried under the cost model. | |

14.6 Other disclosures

| | |
|---|--|
| (i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used. | |
| (ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets. | |
| (iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities. | |

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

| | Research & development | Patents and trademarks | Other | Total |
|--------------------------|------------------------|------------------------|-------|-------|
| | £ | £ | £ | £ |
| At beginning of the year | - | - | - | - |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| Revaluations | - | - | - | - |
| Transfers * | - | - | - | - |
| At end of the year | - | - | - | - |

15.2 Amortisation and impairments

| **Basis | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|---------|----------|----------|----------|----------|---|
| ** Rate | | | | | |

| | | | | |
|--------------------------|---|---|---|---|
| At beginning of the year | - | - | - | - |
| Disposals | - | - | - | - |
| Amortisation | - | - | - | - |
| Impairment | - | - | - | - |
| Transfers* | - | - | - | - |
| At end of year | - | - | - | - |

15.3 Net book value

| | | | | |
|---|---|---|---|---|
| Net book value at the beginning of the year | - | - | - | - |
| Net book value at the end of the year | - | - | - | - |

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

**Reasons for choosing
amortisation rates**

**Policies for the recognition of any
capital development**

| |
|--|
| |
| |

15.5 Impairment

**Please provide a description of the events and
circumstances that led to the recognition or
reversal of an impairment loss.**

| |
|--|
| |
|--|

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

**the carrying amount that would have been
recognised had the assets been carried under
the cost model.**

| |
|--|
| |
| |
| |
| |

15.7 Other disclosures

**(i) If your intangible asset was acquired by way
of grant, provide value on initial recognition and
carrying amount of the asset.**

**(ii) Details of the carrying amounts of any
intangible assets to which the charity has
restricted title or that are pledged as security for
liabilities.**

**(iii) Please provide the amount of contractual
commitments for the acquisition of intangible
assets.**

**(iv) State the amount of research and
development expenditure recognised as
expenditure in the year.**

**(vi) Please detail the headings in the SOFA in
which a charge for amortisation of intangible
assets is included.**

**(vii) For any material intangible assets, please
provide a description, its carrying amount and
any remaining amortisation period.**

| |
|--|
| |
| |
| |
| |
| |
| |
| |

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction*

Note 16 Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

| |
|--|
| |
|--|

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

| |
|--|
| |
|--|

16.2 Cost or valuation

| | Heritage asset 1 | Heritage asset 2 | Heritage asset 3 | Heritage asset 4 | Total |
|--------------------------|---------------------|---------------------|---------------------|---------------------|-------|
| | £ | £ | £ | £ | £ |
| At beginning of the year | - | - | - | - | - |
| Additions | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | - | - |

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

| | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total |
|--|-------------------------|--------------------|-----------------------|--------------------|-------|-------|
| Carrying (fair) value at beginning of period | - | - | - | - | - | - |
| Add: additions to investments during period* | - | - | - | - | - | - |
| Less: disposals at carrying value | - | - | - | - | - | - |
| Less: impairments | - | - | - | - | - | - |
| Add: Reversal of impairments | - | - | - | - | - | - |
| Add/(deduct): transfer in/(out) in the period | - | - | - | - | - | - |
| Add/(deduct): net gain/(loss) on revaluation | - | - | - | - | - | - |
| Carrying (fair) value at end of year | - | - | - | - | - | - |

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

| | Stock | | Donated goods | | Work in progress |
|----------------------------------|------------------|------------|------------------|------------|------------------|
| | For distribution | For resale | For distribution | For resale | |
| | £ | £ | £ | £ | |
| Charitable activities: | | | | | |
| <i>Opening</i> | - | | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Other trading activities: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Other: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Total this year | - | - | - | - | - |
| Total previous year | - | - | - | - | - |

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

| |
|---|
| - |
|---|

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |
| - | - |
| 0 | 0 |
| 0 | 0 |

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|--|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | - | - | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 206 | 206 | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | 2,955 | 2,955 | - | - |
| Total | 3,161 | 3,161 | - | - |

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

| | This year £ | Last year £ |
|--|----------------|----------------|
| Balance at the start of the reporting period | - | - |
| Amounts added in current period | - | - |
| Amounts released to income from previous periods | - | - |
| Balance at the end of the reporting period | - | - |

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

| |
|--|
| |
| |
| |

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

| |
|--|
| |
|--|

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

| |
|--|
| |
|--|

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage

See note 29 regarding personal no-interest loans received from Trustees in previous financial years to support the charity.

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

N/A

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|---|------------------------------|
| | |
| | |
| | |
| | |

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
| | |
| | |
| | |
| | |

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

| |
|--|
| |
| |

Note 24 **Cash at bank and in hand**

| |
|--|
| Short term cash investments (less than 3 months maturity date) |
| Short term deposits |
| Cash at bank and on hand |
| Other |
| Total |

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| 23,139 | 3,326 |
| - | - |
| 23,139 | 3,326 |

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No current credit risk, due to the fact that the vast majority of income comes from grants. **Some current liquidity risk, as the charity has limited income resources, almost all of which come from grants, and a very small amount from donations. There is a risk because of the time taken to receive grant instalments while projects continue to run. This risk is exacerbated by a lack of unrestricted income and the fact that Trustees have made personal no-interest loans to the charity to try to keep it going at a time in previous financial years where grant funding was running out (see note 29). Unrestricted income generation would help cushion these financial effects.** No market risk, as the organisation has no investments other than cash at the bank/building society standard accounts.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A. There has been no change which is attributable to credit risk.

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Note 27

Charity funds (cont)

27.3 Transfers between funds

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|--|--------|
| Between unrestricted and restricted funds | | |
| Between endowment and restricted funds | | |
| Between endowment and unrestricted funds | | |
| | | |

27.4 Designated funds

| Planned use | Purpose of the designation | Amount |
|-------------|----------------------------|--------|
| | | |
| | | |
| | | |
| | | |
| | | |

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| | | | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

This is to draw attention to the matter highlighted in note 25 regarding some liquidity risk. In a previous financial year the charity received two no-interest loans of one thousand pounds each from two trustees in order to help the organisation through a difficult financial period while awaiting grant funding.

In a more recent financial year this £2k owed increased to £2,955, because the same two Trustees have increased the amounts they've lent to the charity. This amount has been entered into the accounts as a creditor. For reasons of prudence this has been entered into the creditors due within one year, although in reality that is not likely to be the case because the whole reason for the Trustees using their own money to make an interest free loan to the organisation was solely for the purposes of keeping the charity going. As no time limit has been given regarding the repayment of those loans it is therefore unlikely that they would seek to call them in within one financial year. Also it must be borne in mind that the charity couldn't repay those loans even if the Trustees wanted it to, because the charity has no unrestricted funding of its own and therefore it would have to use grants from other sources to make the repayment which would instantly put it in breach of those grant terms. In essence the £2,955 loan has been entered as a creditor to act as a constant reminder that that amount is still owed by the charity to the Trustees who lent it.

In essence the only way that the charity will ever be able to repay those loans is if it generates some unrestricted income (i.e. non grant funded income). Other charities use regular member subscriptions, or hold fundraising events such as sponsored events, coffee mornings, book/jumble/craft sales, or seek bequests by circulating fact sheets about the charity to local solicitors etc. Donations or subscriptions from UK taxpayers can also be enhanced by claiming government Gift Aid on those donations. Unrestricted income would have multiple benefits including tiding the organisation through the hard times experienced by many charities while they wait to hear whether or not grant applications have been successful. It would also mean that the Trustees could request to be repaid their loans. Also, it would also allow the organisation to undertake charitable activities or projects which it wished to carry out without being tied to funder restrictions, including enabling chosen projects to continue for a while once grant funded income has run out. In essence unrestricted income can act as a buffer and an enabler allowing for at least some continuity of service in the hard financial times between grants.

One way forward may be for the Trustees to decide to reclassify the loans they gave (or part of them) and ask for them to be considered as donations instead. This would instantly remove the current £2,955 creditor (or part of it) from the next set of accounts because as donations those amounts would not be repayable.

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

South West Wales Families & Friends of Prisoners

On accounts for the year
ended

31/03/21

Charity no
(if any)

1054204

Set out on pages

(Set out on the 41 pages after the third page of this IER.)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement My examination was carried out in accordance with 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 explanations from the 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 which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

J.P. Eckersley

Date:

25/01/22

Name:

John Eckersley

Relevant professional
qualification(s) or body
(if any):

Address: C/o SCVS, 7 Walter Rd, Swansea, SA1 5NF.

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

It should be noted that there is some liquidity risk, as mentioned in note 25 of the accounts, which is mainly due to grant funded projects continuing to run at various points while awaiting further funding instalments and is exacerbated by a lack of unrestricted income which would help act as a cushion against these effects. The fact that the vast majority of the organisation's income is grant funded with restrictions means that flexibility is very limited.

The £2k loan total received from two of the charity's trustees as a loan of £1k from each increased to a total of £2,955 in a previous financial year and remains at that level in this financial year being examined. It is owed by the charity to those trustees split £1,500 and £1,455 at financial year end. However, until such time as enough unrestricted income is generated by the charity it will continue to be unable to repay those loans since the charity's main funding comes from grants with restrictions and objectives placed upon them.