



**Wandsworth Community Chaplaincy Trust Limited**

Accounts for the year ended 31 July 2020

A Company Limited by Guarantee Number 8135355

Registered charity number 1148824

The trustees are pleased to present their annual directors' report together with the financial statements of Wandsworth Community Chaplaincy Trust Limited (WCCT or the company). These are the statutory accounts for the year ended 31 July 2020 prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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## **Objectives and activities**

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The charitable objects of the company as set out in its Articles of Association are “to support the rehabilitation of prisoners, in particular but not exclusively those who are or have previously been prisoners at HM Prison Wandsworth by the provision of such services as the trustees think fit.” We as trustees of the company hope to succeed in our charitable objects by:

1. Alleviating the social isolation of released prisoners, and supporting their resettlement by enabling them to achieve their goals in the community.
2. Involving the wider community and engaging volunteers with our work.

## **Achievements and performance**

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### **The impact of Covid-19**

In March 2020, and for the remainder of the period, WCCT activities were heavily impacted by the lockdowns and other restrictions introduced in response to the Covid-19 pandemic. From 25th March to 2nd June 2020 neither our staff nor our volunteers were allowed access to HMP Wandsworth, although some work was able to continue in HMP Wormwood Scrubs, under our joint mentoring trial arrangements (see developments below). In the community, staff and volunteers were unable to meet mentees face-to-face for some months.

We adapted our methods of working to respond to these changes, continuing to support mentees by phone, and undertaking key development work while some other activities were paused. As detailed in the sections that follow, although Covid-19-related restrictions inevitably impacted our activities in some areas, we were pleased to be able to sustain many aspects of our support to men leaving prison during this period.

### **Main achievements and performance in the year ended 31 July 2020 were as follows:**

1. During the period we had 25 (2019: 23) trained volunteer mentors who were either working with inmates inside the prisons, supporting men in the community or otherwise available to begin supporting prisoners.
2. We matched 20 prisoners with volunteers during the year (2019: 38). 18 (2019: 22) men were met at the gate on their release by WCCT volunteers or staff.
3. In addition, we have had significant contact/involvement with a further 39 (2019: 12) prisoners, and referred on/signposted 172 (2019: 158) men to other beneficial agencies.
4. We continued to run the Change Course workshop within HMP Wandsworth until February 2020, led by Project Worker Tricia Anderson. The Change workshop looks at attitudes, thinking and behaviour and helps prepare people for their release. Small groups of men attended Change workshops during the period.
5. We continue to have good links with drug rehabilitation projects including the Nehemiah Project, Kairos and Yeldhall Manor. Of the 20 men that we mentored during the year, 15 had drug addiction issues.
6. We have developed referral relationships with a number of London-based probation offices and out of London prisons with a London cohort, such as HMP Ford.

## Achievements and performance (continued)

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7. Lastly Members After Prison (MAP) (launched in March 2019) is a peer support group, a weekly open meeting for people who have served time in custody to support each other in their new lives. The project aims to encourage members to continue 'on the right path', and has become a much-valued support for a small group of men. We were extremely fortunate to be offered facilities in central London (the Methodist Central Hall Westminster) to hold the MAP meetings. Sadly, this had to close as a result of Covid-19 related restrictions in March 2020. We continued to support men in the MAP group by phone during the first months of the lockdown; later in the year the group began to meet again in outside public spaces, consistent with government guidelines.

**TA's story:** the following case study gives a flavour of the nature of our work:

*TA was referred to us by the prison chaplaincy. He was suffering from serious mental health issues and was self-harming. He was stressed about his impending release, and had no address to go out to. Due to many past recalls back to prison, TA also had a very strained relationship with his probation officer, and quite often didn't engage.*

*As volunteers were not allowed to visit the prison during the lockdown, our project worker spent 2 months mentoring TA and preparing him for release. On the day of his release, our project worker was ready to meet him at the gate with a phone. TA was released late in the day, making it a challenge to access all the necessary services in time. With our staff's support, TA immediately called universal credit, explored housing options with the council, and was able to postpone his compulsory visit to probation until the next day.*

*Soon after his release, we handed contact with TA over to one of our volunteer mentors, who supported him with the many issues he had to face. We continued to support him, and within a few months he had a permanent address and a full-time job – and we were able to help him access the work clothes he needed to start work, but couldn't afford.*

*Key to TA's resettlement was his relationship with his probation officer. Both our staff and our volunteer got to know this probation officer very well, and were able to advocate and mediate on TA's behalf. We have received great feedback from probation on how much the situation has improved: '...Without Change for Good and the mentoring there is no way he would still be in the community right now' – TA's community probation officer.*

*TA has had his challenges since release, but we have seen his confidence grow as he builds a new life for himself with the holistic support of volunteers and staff.*

## **Achievements and performance (continued)**

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### **Developments during 2019-20 financial year**

#### Mentoring at HMP Wormwood Scrubs

In February 2020 WCCT agreed with HMP Wormwood Scrubs and the Wormwood Scrubs Chaplaincy to take over the support for its mentoring program on a trial basis, beginning on 1st March 2020. The mentoring program at Wormwood Scrubs had been running successfully over a number of years supported by the Prison Ministry Fund of West London Community Trust (WLCT), charity registered number 1074971. With WLCT funding coming to an end, the board considered that the established network of mentors should continue to be supported and extended where possible.

The trial period of 6 months was to allow the directors to assess the ability of the existing and new WCCT team members to work effectively across the two prison sites whilst the directors planned to explore future funding possibilities with potential donors.

#### Additional funding from a director

At the start of the above trial period, 1 March 2020, WCCT accepted additional funding of £5,600 from Matthew Devlin, one of its trustees and directors. This was originally intended to cover the cash flow impact of short term contract additional staff costs in the trial period. This funding is shown in the balance sheet (see page 13) as an interest free loan repayable after more than one year. The directors are very grateful indeed for this additional cash at the bank as it provides a level of headroom to cover WCCT's lowest cash resource point which generally occurs at around 31 July and early August each year.

After the year end Matthew confirmed that he was extending this facility of £5,600 to 1 September 2022, thereby covering July-August 2022. Furthermore if in the period up to 1 September 2022, WCCT's cash funds (excluding restricted funds) were to drop to a certain level, then this loan will be converted into an emergency grant and be recognised in income. Further details are set out in note 12 & note 13.

#### Post-trial period assessment

Whilst the onset of the Covid19 lockdown in late March 2020 certainly added to the complexity of WCCT operations at the time, after the end of the trial period it became clear that the mentoring program at Wormwood Scrubs had integrated successfully and that additional staffing would not be required. However, as noted above, the directors considered it was prudent to retain the additional funding of £5,600 for the time being.

#### Staff changes

In September 2019 our full time Project Manager, Jenny Walpole, left us to train for the Anglican ministry, and in March 2020 our part time Project Worker Tricia Anderson retired. We are exceptionally grateful to them both for their many contributions to WCCT. We were able to recruit new staff and are delighted to welcome Joshua Brettell as our new Project Manager in September 2019; Steven Wait as full-time Project Worker in April 2020; and Danielle Fetuga-Joensuu as part-time Project Worker in March 2020 as part of the Wormwood Scrubs trial period.

#### Trustee appointments

Lastly, but by no means least, we welcomed three new trustees to the board (who are also directors of the company) in the year, providing additional depth of experience in what has been and continues to be a very challenging time.

## Our donors and supporters

In the financial year ended 31 July 2020, WCCT received continued financial support from both established larger charities and individuals and churches in our faith community.

<i>Donations and legacies</i>	Unrestricted Funds	Restricted Funds	2020	2019
	General & designated fund	The Hobson Charity	Total Funds	Total Funds
	£	£	£	£
<b>Core funding:</b>				
The Tudor Trust	30,000	-	30,000	-
The Maurice & Hilda Laing Charitable Trust	15,000	-	15,000	10,000
London District of The Methodist Church	10,000	-	10,000	10,000
<b>WCCT Faith Community Supporters:</b>				
Donations from individuals	1,995	-	1,995	8,487
Charities Trust	403	-	403	-
Methodist Central Hall Westminster	800	-	800	-
The Putney Methodist Church	600	-	600	310
Teddington Methodist Church	498	-	498	-
St Mary Magdalene	-	-	-	785
St. Luke's Church Battersea	-	-	-	2,000
St James's Church Piccadilly	-	-	-	500
Alder Capital	-	-	-	500
<b>Established charities &amp; organisations:</b>				
The Fairness Foundation	5,000	-	5,000	5,000
29 <sup>th</sup> May 1961 Charitable Trust	5,000	-	5,000	5,000
The Hobson Charity	-	1,699	1,699	-
Findlay Park Partners LLP	1,500	-	1,500	-
The Albert Hunt Trust	1,000	-	1,000	2,000
The Marsh Christian Trust	400	-	400	300
Garfield Weston Foundation	-	-	-	7,500
The Hilden Trust	-	-	-	5,000
Souter Charitable Trust	-	-	-	3,000
Gift Aid & interest receivable from HMRC	347	-	347	2,102
<b>Total</b>	<b>72,543</b>	<b>1,699</b>	<b>74,242</b>	<b>62,484</b>

## Core funding grants

Core funding, that is committed grants over several years at a time, is essential for WCCT to be able to plan ahead, recruit and retain talented staff and to support our mentees and volunteer mentors.

### The Tudor Trust 2020: £30,000 (2019: £ nil)

The Tudor Trustees confirmed that they will provide core funding to a total of £90,000 with £30,000 of first year's funding recognised in income in the current financial year. See note 12 for details of movement on last year's deferred income account.

### The Maurice & Hilda Laing Charitable Trust 2020: £15,000 (2019: £10,000)

The trustees were especially grateful to the Laing Trustees who confirmed another 2 year grant of £15,000 in the current year and a further £15,000 in the 2021 financial year.

## **Core funding grants (continued)**

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### **London District of the Methodist Church District Advance Fund 2020: £10,000 (2019: £10,000)**

The District Advance Fund (“DAF”) of the London District of the Methodist Church approved a grant of £30,000 over three years with the second instalment of £10,000 receivable in the current financial year.

## **WCCT Faith Community Supporters:**

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As can be seen from the donations table, in addition to support from trusts and foundations we continue to be reliant upon local churches, faith groups as well as generous individuals.

### **Individual donors and our faith and local community support**

Donations received directly from individuals were £1,995 in 2020 (2019: £8,487). For the first time we also received donations via Charities Trust of £403. Prior year included gifts from two donors amounting to £7,000 who wish to remain anonymous.

### **Methodist Central Hall Westminster**

Methodist Central Hall, Westminster (CHW) has become one of WCCT’s most valued supporters since (as noted above) the MAP project holds its regular weekly activities and meetings at CHW in a room with kitchen facilities free of charge. CHW confirmed that they are continuing to make these facilities available for the time being and in 2020, this donation is recognised at £1,950 (2019: £1,950). In addition to the donated facilities, CHW also made a donation of £800 from their local smaller charity supporting fund.

### **The Putney Methodist Church 2020: £600 (2019: £310)**

Putney Methodists continued their support in the current year and, as with our other faith communities, provided core funding of £15,000 with which WCCT was launched in 2012.

## **Established charities & organisations**

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### **The Fairness Foundation 2020: £5,000 (2019 £5,000)**

The Fairness Foundation (formerly The Persula Foundation) have supported us for a number of years now. They aim to make grants in support of smaller charities and new projects with a focus on social justice including homelessness and human rights.

### **The 29th May 1961 Charitable Trust (“The May 1961 Trust”) 2020: £5,000 (2019: £5,000)**

The trustees of The May 1961 Trust have indicated that they are willing to consider donating up to £15,000 over a three year period. £5,000 received in the current year is the second instalment.

## **Structure, governance and management**

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WCCT is constituted as a company limited by guarantee. Its activities and remits are governed by its Memorandum and Articles of Association which were adopted 9 July 2012 and in our "Objects and activities" as approved by the board on 30 January 2013.

On 13 March 2012 the Board resolved to appoint up to 8 directors who are also trustees. It is the Board's intention that it will be constituted to sustain its ethos and mission through its working links with the prison, its chaplaincy, the community, diverse faith and non-faith communities. The company seeks to recruit its trustees with consideration to diversity, selecting those who have experience, skills and time to contribute effectively.

The trustees meet as required, and at least quarterly, for a Board meeting at which decisions on managing the affairs of the charity are made. One of the directors has responsibility for supervising the Project Manager. The working relationship with HMP Wandsworth (and from 2020, also with HMP Wormwood Scrubs) is set out with each prison in a Memorandum of Understanding dealing with the practical ways in which WCCT and the respective prison authorities work together to achieve the company's charitable objectives.

We recruit by advertising for trustees locally and nationally.

## **Reference and administrative information**

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**The principal address:** the registered office address of the company is the Wandsworth Prison Visitor Centre, 17 Heathfield Road, London SW18 3HR.

**Name:** the charity's registered company name is Wandsworth Community Chaplaincy Trust Limited. The charity is also known as "Change for Good Wandsworth Community Chaplaincy" or often simply as "Change for Good".

**Registration:** company number 08135355 and registered charity number 1148824

### **Trustees**

The trustees, who are also directors for purposes of company law, and who have served in the financial year were as follows:

Stephen Breslin: appointed 18 May 2020  
Stuart Blakely: appointed 18 May 2020  
Matthew Devlin (Chair)  
Rosalind Hallifax: appointed 13 April 2020  
Barbara Maughan  
The Reverend Naomi Oates  
The Reverend Allison Waterhouse

### **Value of trustees' support**

Our trustees are all unpaid volunteers: their role in oversight, governance and especially in generating funding applications, enables the company to carry out its charitable objects. As with our volunteer mentors, a financial value for this support (in line with the FRS102 SORP) is not included in the accounts.

### **Honorary Independent Examiner**

Anne Robinson ACA, 9 Berkeley Lodge, Sandal Road, New Malden Surrey KT3 5AW

**Bankers:** HSBC 117 Balham High Road, Balham, London SW12 9AS and the Reliance Bank Limited, Faith House, 23-24 Lovat Lane, London EC3R 8EB



## Financial review

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### **Donations and legacies of £74,242 (2019: £62,484)**

As is more fully set out above, in 2020, WCCT has been able to continue activities despite the upheavals of Covid-19 with the benefit of the generous support of donations and legacies received in the year. This includes restricted fund donations receivable of £1,699 (2019 £nil).

### **Donated services and facilities of £9,750 (2019: £9,150)**

The increase in donated services this year of £600 is due to recognising donated company secretarial services received in the year from one of our new trustees, Rosalind Halifax, who is a solicitor by profession.

Under accounting rules, the trustees must calculate what it would cost to pay for donated services from other providers and reflect the donation and the cost in the accounts. However, the true value of this support, going back as it does over a number of years, is considerably more than just the cost savings to the charity. Further details are set out in note 4.

### **Raising funds £2,000 (2019: £4,000)**

The directors review fund raising on a continuous basis throughout the year and from time to time employ a professional fund raiser to assist in preparing grant applications. This work continued in the current year with a number of new applications submitted, mainly to smaller charities, and at a lower level of activity than in 2019.

### **Charitable activities: direct expenditure £2,323 (2019: £3,135)**

Expenditure was down due to the impact of Covid-19 lockdowns which curtailed planned activities especially on the Releases support, Members After Prison program and on direct training costs. See note 5 for more details

### **Staff costs of £ 65,841 (2019: £52,329)**

Staff costs increased as WCCT has raised its head count to two full-time-equivalent employees (up from 1.5 FTE), and hired an additional part time staff member to support the Wormwood Scrubs trial period mentoring scheme. The overall FTE increased from 1.5 to 2.1.

### **Other costs £11,584 (2019: £14,387)**

This includes £3,600 (2019 £3,600) of the donated facilities cost of our use of the HMP Wandsworth Visitors' Centre, and £1,950 donated facilities at the Methodist Central Hall Westminster for our MAP project. Our other costs are lower due to Covid-19 limiting such activities as training. Full details are in note 7.

### **Governance costs £2,436 (2019: £1,317)**

The increase in governance costs relates to the recognition of company secretarial costs of £600 arising from newly donated services in the year, see note 4 for details.

## Policy on reserves

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WCCT reserve policy has been to hold a minimum free reserve of at least six month's expenditure, currently projected at about £40,000 (2019: £35,000). Free reserves are defined as unrestricted funds less the net book value of any fixed assets held. As at 31 July 2020, WCCT had free reserves of £29,496 (2019: £29,265).

## **Going concern**

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The trustees confirm that as of 17 May 2021, being the date of approval of these accounts, the company has sufficient committed funding and reserves for activities to continue for at least 10 months from this date. In addition to the £5,600 interest free loan from a director which provides headroom to tide WCCT over July and early August 2021, the directors have funding applications in progress and accordingly these accounts have been prepared on a going concern basis.

## **Public Benefit**

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The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit, and consider that public benefit accrues at several levels. At its widest level the benefits provided by the company are that the prisoners, ex-prisoners, local and national organisations and the community will benefit from a community-rooted project which increases the effectiveness of prisoner resettlement and reduces the risk of re-offending in the community.

At a personal level, offenders will have friendship and support from a volunteer offering sustained commitment to help them realise their potential prior to and after release. Families will know that there is wider support and constructive help. The faith communities will benefit from a closer and more informed role in supporting prisoners and ex-offenders both in the prison and once they go through the gate to re-join the community.

It is the trustees' intention that the services provided will ultimately contribute towards a reduction in the level of re-offending.

## **Trustees' responsibilities and declarations**

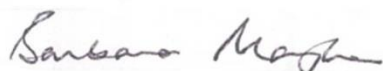
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The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (the FRS102 SORP).

The trustees are responsible for keeping proper accounting records in accordance with section 386 of the Companies Act. The trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities. The trustees have determined that the audit requirement of section 144(2) of the Charities Act 2011 does not apply.

The company has taken advantage of the small companies' exemption in preparing this trustees' report. The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the board



**Barbara Maughan (Treasurer)**

**Trustee and Director**

17 May 2021

## **Independent Examiner's Report**

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### **To the trustees of Wandsworth Community Chaplaincy Trust Limited**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2020, which are set out on pages 12 to 22.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

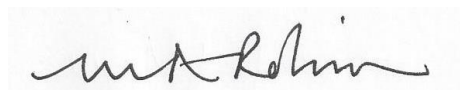
Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



### **Anne Robinson, ACA**

Chartered Accountant  
9 Berkeley Lodge  
Sandal Road  
New Malden, KT3 5AW

17 May 2021

## STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Income Funds			2020	2019
	Notes	General Fund	Designated Fund: MAP	Restricted Income Funds	Total Funds	Total Funds
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	3	72,543	-	1,699	74,242	62,484
Donated services and facilities	4	7,800	1,950	-	9,750	9,150
Other income		423	-	-	423	-
<b>Total</b>		80,766	1,950	1,699	84,415	71,634
<b>Expenditure on:</b>						
Raising funds		2,000	-	-	2,000	4,000
Charitable activities: direct expenditure	5	624	-	1,699	2,323	3,135
Staff costs	6	65,841	-	-	65,841	52,329
Other costs	7	9,634	1,950	-	11,584	14,387
Governance costs	8	2,436	-	-	2,436	1,317
<b>Total</b>		80,535	1,950	1,699	84,184	75,168
<b>Net income / (expenditure)</b>		<b>231</b>	<b>-</b>	<b>-</b>	<b>231</b>	<b>(3,534)</b>
<b>Reconciliation of funds:</b>	16					
Total funds brought forward		29,265	-	-	29,265	32,799
<b>Total funds carried forward</b>		<b>29,496</b>	<b>-</b>	<b>-</b>	<b>29,496</b>	<b>29,265</b>

This Statement of Financial Activities includes the Income and Expenditure Account as required by Companies Act 2011.  
All income and expenditure derives from continuing activities and there are no other recognised gains/losses.  
The notes on pages 14 to 22 form part of these accounts.

## BALANCE SHEET

				2020	2019
		Unrestricted Funds	Restricted Funds	Total	Total
		£	£	£	£
<b>Current assets</b>					
Debtors	10	18,022	1,699	19,721	2,252
Cash at bank and in hand		19,260	(1,589)	17,671	58,189
<b>Total current assets</b>		37,282	110	37,392	60,441
<b>Liabilities</b>					
Creditors: amounts falling due within 1 year					
Other creditors	11	(2,186)	(110)	(2,296)	(31,176)
<b>Net current assets</b>		35,096	-	35,096	29,265
<b>Total assets less current liabilities</b>		35,096	-	35,096	29,265
Creditors: amounts falling due after 1 year					
Loan from director	12	(5,600)	-	(5,600)	-
<b>Total net assets</b>		29,496	-	29,496	29,265
<b>Funds of the charity</b>					
Restricted income funds	16	-	-	-	-
Unrestricted funds		29,496	-	29,496	29,265
<b>Total funds</b>		29,496	-	29,496	29,265

### Statements

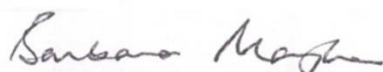
For the financial year ended 31 July 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the FRS102 SORP.

Approved by the board on 17 May 2021 and signed on its behalf by:



Barbara Maughan  
Trustee & director  
Authenticating accounts being sent to Companies House

The notes on pages 14 to 22 form part of these accounts.

## NOTES TO THE ACCOUNTS

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### 1 Basis of preparation

#### 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: 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 (the FRS102 SORP); 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.

#### 1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

#### 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

#### 1.4 Changes to accounting estimates

There were no changes in accounting estimates in the reporting period.

#### 1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

### 2 Accounting policies

The accounting policies applied by the charity are set out as follows.

#### 2.1 Income

Income is recognised in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

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.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income is only 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.

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.

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.

## **NOTES TO THE ACCOUNTS**

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### Income (continued)

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. 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.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### 2.2 Expenditure and liabilities

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.

As permitted by the FRS102 SORP paragraph 4.6, the charity reports by nature of expenditure incurred rather than on an activity basis.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

No material item of deferred income has been included in the accounts. See note 11 for a material item of deferred income relating to the Tudor Trust which occurred in the previous reporting period.

The charity made no redundancy payments during the reporting period.

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

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.

### 2.3 Assets

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.

## NOTES TO THE ACCOUNTS

### 3 Donations and legacies

				2020	2019
Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds	
	£	£	£	£	£
<b>Core funding:</b>					
The Tudor Trust	3.1	30,000	-	30,000	-
The Maurice & Hilda Laing Charitable Trust	3.2	15,000	-	15,000	10,000
London District of The Methodist Church	3.3	10,000	-	10,000	10,000
<b>WCCT Faith Community Supporters:</b>					
Donations from individuals		1,995	-	1,995	8,487
Charities Trust		403	-	403	-
Methodist Central Hall Westminster		800	-	800	-
The Putney Methodist Church		600	-	600	310
Teddington Methodist Church		498	-	498	-
St Mary Magdalene		-	-	-	785
St. Luke's Church Battersea		-	-	-	2,000
St James's Church Piccadilly		-	-	-	500
Alder Capital		-	-	-	500
<b>Established charities &amp; organisations:</b>					
The Fairness Foundation		5,000	-	5,000	5,000
29 <sup>th</sup> May 1961 Charitable Trust		5,000	-	5,000	5,000
The Hobson Charity	3.4	-	1,699	1,699	-
Findlay Park Partners LLP		1,500	-	1,500	-
The Albert Hunt Trust		1,000	-	1,000	2,000
The Marsh Christian Trust		400	-	400	300
Garfield Weston Foundation		-	-	-	7,500
The Hilden Trust		-	-	-	5,000
Souter Charitable Trust		-	-	-	3,000
Gift Aid receivable on donations		347	-	347	2,102
		<b>72,543</b>	<b>1,699</b>	<b>74,242</b>	<b>62,484</b>

#### 3.1 The Tudor Trust

The Tudor Trustees confirmed that they will provide core funding to a total of £90,000 with £30,000 of first year's funding recognised in income in the current financial year. See note 11 below for details of movement on last year's deferred income account.

#### 3.2 The Maurice & Hilda Laing Charitable Trust 2020: £15,000 (2019: £10,000)

The Laing Trustees who confirmed another 2 year grant of £30,000 with £15,000 in the current year and £15,000 in the 2021 financial year.

#### 3.3 London District of The Methodist Church District Advance Fund 2020: £10,000 (2019: £10,000)

The District Advance Fund ("DAF") of the London District of The Methodist Church approved a grant of £30,000 over three years with the second instalment of £10,000 receivable in the current financial year.

#### 3.4 The Hobson Charity £1,699 (2019: £nil)

The Hobson trustees have offered a grant of up to £5,080 specifically for the MAP member costs incurred, including up to £520 on mobile phones, £1,560 on travel and £2,000 on activities and £1,000 on other support. The grant is payable on production of vouchers and/or receipts, in respect of the accounting periods beginning 1 July 2019 up to 31 January 2021.



## NOTES TO THE ACCOUNTS

### 4 Donated services and facilities

	Unrestricted Funds			2020	2019
	General Fund	Designated MAP	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
<b>Charitable activities:</b>					
Meeting rooms, kitchen facilities	-	1,950	-	1,950	1,950
<b>Office and other costs:</b>					
Office facilities	3,600	-	-	3,600	3,600
Accountancy and payroll	2,400	-	-	2,400	2,400
<b>Governance costs:</b>					
Independent examiner's services	1,200	-	-	1,200	1,200
Company secretarial services	600	-	-	600	-
	<b>7,800</b>	<b>1,950</b>	<b>-</b>	<b>9,750</b>	<b>9,150</b>

#### **Charitable activities:**

Donated facilities are essential to WCCT operations and the company is very fortunate in being able to use workable space, conducive to mentoring activities free of charge:

Meeting and kitchen facilities for Members after Prison ("MAP") project 2020: £1,950 (2019 £1,950)

Covid-19 social distancing and other restrictions permitting, the MAP project is able to hold its weekly activities and meetings free of charge at the Methodist Central Hall, Westminster (CHW) in a room with kitchen facilities throughout the year. After the year end CHW confirmed that they are continuing to make these facilities available to WCCT for the time being.

#### **Office and other costs:**

Office facilities 2020 £3,600 (2019 £3,600)

The WCCT project office has been based in the HMP Wandsworth prison visitor centre since summer 2019 (before that, based in St Mary' Magdalene parish offices). This provides free landline telephones and Wi-Fi and, social distancing conditions permitting, provides for both staff and trustee meetings in the building.

Bookkeeping and payroll services 2020 £2,400 (2019: £2,400)

During 2020, these services were provided by Liz Bridge who has supported WCCT from its very beginning, both as a subscriber member and former trustee. Liz stepped down from her administration support role shortly before the year end as she increasingly has concentrated her efforts in the prison as Quaker Chaplain to HMP Wandsworth.

#### **Governance costs:**

Independent examiner 2020 £1,200 (2019 £1,200)

Annie Robinson ACA, assists the trustees with advice on corporate governance as well as preparing and reporting on our annual statutory accounts.

Company secretarial services 2020 £600 (2019 £nil)

Rosalind Hallifax, a trustee who is also a solicitor by profession, provided company secretarial services free of charge during the year. Accordingly, the company has recognised donated services in accordance with FRS102, for her initial review and ongoing company secretarial services.

## NOTES TO THE ACCOUNTS

### 5 Charitable activities: expenses

	Unrestricted Funds			2020	2019
	General Fund	Designated MAP	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Travel, Oyster cards & top ups	193	-	755	948	234
Phones: Pay & Go and top ups	162	-	54	216	315
Activities	-	-	575	575	331
Meals / extra support measures	216	-	315	531	1,290
Mentor training	53	-	-	53	965
	<b>624</b>	<b>-</b>	<b>1,699</b>	<b>2,323</b>	<b>3,135</b>

### 6 Staff costs

	Unrestricted Funds			2020	2019
	General Fund	Designated MAP	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Wages and Salaries	61,371	-	-	61,371	48,410
Employer's National Insurance	1,312	-	-	1,312	1,507
Pension costs	3,158	-	-	3,158	2,412
	<b>65,841</b>	<b>-</b>	<b>-</b>	<b>65,841</b>	<b>52,329</b>

The company pays into a defined contribution plan at a rate of 5% of pensionable pay. The number of average full time equivalent employees in the period was 2.1 (2019: 1.5)

### 7 Other costs

	Unrestricted Funds			2020	2019
	General Fund	Designated MAP	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Office running costs	373	-	-	373	1,452
HR advice	175	-	-	175	-
Subscriptions	472	-	-	472	305
Professional indemnity insurance	749	-	-	749	842
Publicity costs	54	-	-	54	458
Recruitment	1041	-	-	1041	1,345
Project manager mobile phone	616	-	-	616	1,085
Staff travel and training expenses	154	-	-	154	950
Donated services: accounting & payroll	2,400	-	-	2,400	2,400
Donated facilities costs	3,600	1,950	-	5,550	5,550
	<b>9,634</b>	<b>1,950</b>	<b>-</b>	<b>11,584</b>	<b>14,387</b>

## NOTES TO THE ACCOUNTS

### 8 Governance costs

Unrestricted Funds			2020	2019
General Fund	Designated MAP	Restricted Funds	Total Funds	Total Funds
£	£	£	£	£
Independent Examiner's fee	1,200	-	1,200	1,200
Company secretarial services	600	-	600	-
Trustee expenses	636	-	636	117
<b>2,436</b>	<b>-</b>	<b>-</b>	<b>2,436</b>	<b>1,317</b>

The Independent Examiner donates her services free of charge and Rosalind Hallifax, a trustee who is also a solicitor by profession, provided company secretarial services free of charge during the year.

### 9 Tax

No liability to taxation arises as the company is exempt from taxation under the Income and Corporation Taxes Act 1988 on its charitable activities.

### 10 Debtors

		2020	2019	
Unrestricted Funds	Restricted Funds	Total Funds	Total Funds	
£	£	£	£	
Gift Aid receivable	2,599	-	2,599	2,252
Interest receivable from HMRC	23	-	23	-
The Fairness Foundation	5,000	-	5,000	-
The London Methodists	10,000	-	10,000	-
The Hobson Charity	-	1,699	1,699	-
Staff advance for expenses	400	-	400	-
<b>18,022</b>	<b>1,699</b>	<b>19,721</b>	<b>2,252</b>	

### 11 Other creditors: amounts falling due within 1 year

		2020	2019	
Unrestricted Funds	Restricted Funds	Total Funds	Total Funds	
£	£	£	£	
Taxation and social security	1,312	-	1,312	768
Pension costs	591	-	591	402
Other creditors	283	-	283	-
Deferred income (see below)	-	110	110	30,000
<b>2,186</b>	<b>110</b>	<b>2,296</b>	<b>31,170</b>	

### Deferred income account

Wormwood Scrubs 2021 Restricted fund: In the current year, the directors accepted a restricted fund grant receivable after the year end for a short term staff contract from 1 September to 31 December 2020. A small advance of £110 was received shortly before the year end and has been added to deferred income in the current financial year, as set out in the movement on the deferred income account below.

## NOTES TO THE ACCOUNTS

### Movement on deferred income account:

Balance brought forward at 1 August  
Amounts added in during the year  
Amounts released to income from previous years

### Balance at 31 July

	2020	2019
	Total Funds	Total Funds
	£	£
	30,000	-
	110	30,000
	(30,000)	-
	<b>110</b>	<b>30,000</b>

The Tudor Trust: In the previous financial year The Tudor Trust made an unrestricted grant of £90,000 to WCCT, to be paid in installments at £30,000 per year for the financial years beginning 1 August 2019. The Tudor Trustees transmitted the first installment of £30,000 a few days early, just before 31 July 2019 and hence in order to match costs and income, this amount was deferred at last year end, and released to income in the current year

### 12 Other creditors: amounts falling due after 1 year

This is an interest free loan from a director of £5,600 received on 1 March 2020 and initially repayable on or before 1 September 2021, and after the year end the repayment date was extended to 1 September 2022. Under certain circumstances this loan is convertible into an emergency grant as described in note 13 below.

### 13 Related party transactions

Loan from a director: WCCT accepted additional funding of £5,600 from director and trustee Matthew Devlin. This was to cover cash flows in the HMP Wormwood Scrubs mentor scheme trial period, and is an interest free loan repayable initially on or before 1 September 2021 subsequently extended to 1 September 2022. If cash resources, excluding restricted funds drop to £5,600 then the director's loan converts to an emergency grant recognised as income receivable in the General Fund.

Shared trustee expenses with the Community Chaplaincy Association: trustee and director Matthew Devlin is also a trustee and director of Community Chaplaincy Association Ltd (CCA), registered charity number 1135561. The CCA is a national umbrella group for a network of some 30 Community Chaplaincy organisations and provides support to its members by providing resources and enabling the sharing of ideas and information. WCCT pays an annual membership fee to the CCA of £190. From time to time trustee meetings of the CCA and the WCCT occur on the same day in which case the associated travel and subsistence expenses are shared equally between WCCT and CCA. WCCT's share of such expenses in 2021 was £21 (2019: £nil).

### 14 Trustees remuneration and expenses

None of the trustees receive remuneration. Details of reimbursement of out-of-pocket expenses made to trustees during 2020 are given below.

	2020	2019
Number of trustees who were paid expenses	2	1
<u>Nature of the expenses:</u>		
Travel	530	117
Subsistence	62	-
Other – shared travel expenses with CCA	21	-
Total amount paid	<b>613</b>	<b>117</b>

### 15 Share capital

The company is limited by guarantee and has no authorised or issued share capital. The liability of the members is limited to £10 each.

## NOTES TO THE ACCOUNTS

### 16 Charity funds

#### 16.1 Details of material funds held and movements during the current financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General Fund	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable objects. There are no restrictions on its purpose or use.	29,265	80,766	(80,535)	-	-	29,496
Members After Prison "MAP"	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with MAP, where such costs are not recoverable under any other specific grantor wishes. Unrecovered costs on this fund are transferred to the General Fund at year end.	-	1,950	(1,950)	-	-	-
The Hobson Charity	Restricted	Restricted to costs incurred in the Members after Prison (MAP) which will be reimbursed under the terms of the Hobson Grant (see note 3.4 )	-	1,699	(1,699)	-	-	-
			29,265	84,415	(84,184)	-	-	29,496

## NOTES TO THE ACCOUNTS

### 16.2 Details of material funds held and movements during the previous financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Mentees & Releases	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable objects. There are no restrictions on its purpose or use.	32,799	69,384	(72,653)	(265)	-	29,265
Members After Prison "MAP"	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with MAP, where such costs are not recoverable under any other specific grantor wishes.	-	2,250	(2,515)	265	-	-
			32,799	71,634	(75,168)	-	-	29,265

### 16.3 Designated fund

MAP designated unrestricted fund allows the charity to track costs, including donated facilities associated with MAP, where such costs are not recoverable under any other specific grantor wishes. Unrecovered costs on this fund are transferred to the General Fund at year end.