



Change for Good Community Chaplaincy Limited
(formerly Wandsworth Community Chaplaincy Trust Limited)

Accounts for the year ended 31 July 2021

A Company Limited by Guarantee Number 8135355

Registered charity number 1148824

Supported by:



The trustees are pleased to present their annual directors' report together with the financial statements of Change for Good Community Chaplaincy Limited (formerly Wandsworth Community Chaplaincy Trust Limited). These are the statutory accounts for the year ended 31 July 2021 prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Contents	Page
Trustees' Annual Report and Accounts	
Change of name & revised objectives and activities	3
Achievements and performance	3
Developments in the financial year 2020-21	4
Case study: this gives a flavour of our work	5
Our donors and supporters	6
Core funding grants	6
Restricted fund grants	7
Funding grants after year end	7
Structure, governance and management	8
Reference and administrative information	8
Financial review	9
Policy on reserves	9
Going concern	10
Public benefit	10
Trustees' responsibilities and declaration	10
Report of the Independent Examiner	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the accounts	14

Change of name & revised objectives and activities

For some years the company has been known to prisoners, volunteers and its supporters as “Change for Good”, reflecting our aspirations for our members and the support we provide. The directors decided to incorporate this in the company name whilst retaining the reference to its chaplaincy foundation, and so on 1 November 2021 the company changed its name to Change for Good Community Chaplaincy Limited (hereafter referred to as CfG or the company).

In 2020 CfG began supporting the network of established mentors at HM Prison Wormwood Scrubs as well as those at HM Prison Wandsworth. To reflect the wider location scope of prisoner beneficiaries, the charitable objects of the company as set out in its Articles of Association were also amended on 1 November 2021 to the following:

“to support the rehabilitation of prisoners, by the provision of such services as the trustees think fit.”

We, as directors and 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

The impact of Covid-19

As in 2020, CfG activities were again impacted by the lockdowns and other restrictions introduced in response to the Covid-19 pandemic. Between January and early March 2021 neither our staff nor our volunteers were allowed access to HMP Wandsworth, although some work was able to continue in HMP Wormwood Scrubs. We were able to meet mentees face to face in the community for 8 months of the year, and at other times we adapted our methods of working to respond to the various levels of restrictions in operation from time to time.

Within the prisons, lockdowns continued throughout the year. As a result, normal avenues of referral (such as courses and chaplaincy activities) were not possible, and it was harder to locate appropriate referrals. In addition, once men were released, accessing support in the community became much more difficult and we often had to adapt our approaches to fill those gaps. This included work to locate and refer men needing accommodation to private landlords, our staff undertaking a larger number of ‘through the gates’, and providing smart phones to men to enable them to access online services.

Main achievements and performance in the year ended 31 July 2021 were as follows:

1. During the period we had 22 (2020: 25) trained volunteer mentors who were working supporting men in the community after release or otherwise available to begin supporting prisoners.
2. Advice, Motivation and Recruitment in our prisons: in 2020/21 we provided assessments for 349 men (2020: 323) and for 215 of these (2020: 211) we gave brief support which included signposting to other agencies.
3. During the period we provided extensive support to 62 (2020: 38) men in the prison and in the community, some of whom started with us in previous year(s). We provided more than one type of support to some of the men. The types of support provided were: mentoring in prison 35 (2020: 25), support Through the Gate 25 (2020: 18), Mentoring in the Community 34 (2020: 17), Peer Support (MAP) 10 (2020: 5).

Achievements and performance (continued)

4. We have continued to develop referral relationships with a number of London-based probation offices and out of London prisons with a London cohort, including HMP Ford in Sussex, from which we received 8 successful referrals.
5. 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. We continued to support men in the MAP group by phone during various periods of the lockdown; later in the year as restrictions lifted the group began to meet again in outside public spaces, consistent with government guidelines.

Developments during 2020-21 financial year:

lizuka Case Management System

In January 2021 we began implementing the Community Chaplaincy Association Impact system (lizuka), which tracks progress against each of the seven 'pathways' to desistance from offending (accommodation, finance, substance use, mental health, physical health, education/training and employment) set out by the government's Social Exclusion Unit in 2002. We have a first set of results for 18 members mentored between July 2020 and June 2021. Of these, half resolved their difficulties in at least 3 pathways, 11 in at least two, and 15 (83%) made significant progress on at least one of these key stepping-stones to desistance from crime.

¹ Social Exclusion Unit (2002) Reducing re-offending by ex-prisoners. London: Cabinet Office:
https://webarchive.nationalarchives.gov.uk/ukgwa/+http://www.cabinetoffice.gov.uk/media/cabinetoffice/social_exclusion_task_force/assets/publications_1997_to_2006/reducing_summary.pdf

Case study: this gives a flavour of our work:

At the beginning of the pandemic, our weekly peer support group MAP (Members After Prison) lost access to its venue. This was such a blow, as the group was a real lifeline to those who regularly attend. As this is a member-led group, we asked those who attend what we should do. The answer was clear: wherever safe and within restrictions we would continue meeting. So, from March 2020 to September 2021, whenever possible, we met in cafes, parks, museums, wherever we could. Below is a story from our long-term member James, and Calvin, a member who was released during this period and joined our group. James' journey with Change for Good started way back in 2018 in HMP Wandsworth. James struggled with addictions and had tried recovery programmes after leaving prison on multiple occasions.

James, “I think for me I struggled with taking support, you know? I didn't trust no one. My trust levels were very very low because I've been shafted time and time again by the system from early childhood and social services and other problems.”

While in prison, James met a project worker from Change for Good who discussed what support was on offer and introduced him to a volunteer mentor. From there James was connected with a residential recovery programme on his release.

James, “From two attempts of trying to sort it out myself, thinking I was strong enough to do it on my own and ending back in the same place where you don't want to end up: prison and addictions and a very unstable life situation. So, I said okay, right, let's give it a go, they said they want to help, let's see what they're going to do.”

James went on to finish the full residential recovery programme and move on to his own accommodation. From 2019 James has attended MAP every week and has been instrumental in supporting others who have joined.

James, “MAP has continued giving me that support, encouraging me to move forward and take whatever comes my way as in problems, to just think them through and not react because most of my problems is through reactionary behaviour: something's gone wrong and I've decided to make it go even more wrong, so sabotaging myself, in a sense. MAP for me has been a guide and a support.”

One of those James has supported is Calvin. When James met Calvin, there was an immediate connection. They were both struggling with lockdown and James found real joy in supporting someone who was experiencing something he had been through.

James, “I get great joy and positive affirmation within myself every time I connect. I feel like I'm doing something positive and it doesn't necessarily mean for myself personally. There is a joy in supporting someone without wanting that reward, yet that reward is in itself, and so when I see people - just a kind word or a word of encouragement.”

Calvin, “I've had a lot of support from James. He has given me a lot of confidence because when he talks it's all always about all positive things that come out of his mouth and when I get home, I feel to myself if he can do this, I can do it. So, I feel like a positive person when I leave here on a Friday, so I look forward to that.”

Our donors and supporters

In the financial year ended 31 July 2021, CfG received continued financial support from both established larger charities and individuals and churches in our faith community.

			2021	2020
<i>Donations and legacies</i>	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Core funding:				
The Tudor Trust	30,000	-	30,000	30,000
The Tudor Trust – well being grant	-	2,000	2,000	-
The Maurice & Hilda Laing Charitable Trust	15,000	-	15,000	15,000
London District of The Methodist Church	10,000	-	10,000	10,000
Faith community supporters:				
St. Luke's Church Battersea	1,000	-	1,000	-
All Saints Church Fulham	700	-	700	-
Donations from individuals	616	-	616	1,995
Charities Trust	375	-	375	403
Donations from individuals: Wormwood Scrubs Restricted Fund	-	7,513	7,513	-
Putney Methodist Church	-	100	100	600
Methodist Central Hall Westminster	-	-	-	800
Teddington Methodist Church	-	-	-	498
Established charities & organisations:				
29 th May 1961 Charitable Trust	5,000	-	5,000	5,000
Chesterhill Charitable Trust	1,000	-	1,000	-
The Persula Foundation	-	-	-	5,000
London Community Foundation - Phones	-	2,430	2,430	-
The Hobson Charity	-	943	943	1,699
Findlay Park Partners LLP	-	-	-	1,500
The Albert Hunt Trust	-	-	-	1,000
The Marsh Christian Trust	-	-	-	400
Gift Aid receivable on donations	-	-	-	347
Total	63,691	12,986	76,677	74,242

Core funding grants

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

The Tudor Trust 2021: £30,000 (2020: £ 30,000)

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

In recognition of the additional strains Covid-19 has placed on all carrying on charitable works, the Tudor Trustees offered all their funded charities a £2,000 grant for the purpose of supporting staff, volunteers and trustees wellbeing, to assist in delivery of their charitable activities. CfG utilised this grant after year end, once Covid restrictions ended in August.

The Maurice & Hilda Laing Charitable Trust 2021: £15,000 (2020: £15,000)

The trustees were especially grateful to the Laing Trustees who provided the second of two grants of £15,000 in the current year.

Core funding grants (continued)

London District of the Methodist Church District Advance Fund 2021: £10,000 (2020: £10,000)

The District Advance Fund (“DAF”) of the London District of the Methodist Church funded CfG with the last instalment of £10,000 of their £30,000 three year grant received in the current financial year.

Restricted fund grants

In the current year, in addition to the Tudor well-being grant, and the Hobson Charity Grant carried over from 2020, the level of restricted funding increased significantly as follows:

- Wormwood Scrubs Restricted Fund 2021 £7,513 (2020: £nil)
The directors accepted a restricted fund grant of £6,110 with Gift Aid received of £1,503, totalling £7,513 to pay for a part time CfG staff member to be based at HMP Wormwood Scrubs 3 days a week for the four months from 1 September to 31 December 2020. See also note 6 below.
- London Community Foundation £2,430 (2020: £nil)
This restricted fund grant was made through the London Community Foundation: Covid-19 Wimbledon fund and is for the purchase of additional smartphones for men leaving prison and resettling in London, to increase their access to digital services and help maintain their support networks. The grant is to be used by 31 March 2022.

Our faith community supporters: As can be seen from the donations table, in addition to support from trusts and foundations we continue to receive much valued support from local churches, faith groups as well as generous individuals.

Donations in unrestricted funds received directly from individuals were somewhat lower at £616 in 2021 (2020: £1,995). Donations via Charities Trust were £375 (2020: £403).

Established charities & organisations:

The 29th May 1961 Charitable Trust (“The May 1961 Trust”) 2021: £5,000 (2020: £5,000)
The trustees of The May 1961 Trust have generously supported us for three years now with a further £5,000 received in the current year.

Chesterhill Charitable Trust 2021: £1,000 (2020: £nil)

During the current year the trustees of the Chesterhill Charitable Trust generously awarded us a one-off grant of £1,000 towards our core activities.

Funding grants after year end

The trustees are very pleased to announce that further three year core funding has been confirmed by two of our long standing supporters: The London District of the Methodist Church and the Laing Trustees who have committed £30,000 and £37,500 respectively spread over three years. We are also delighted to announce that CfG will be funded with the support of Lloyds Bank Foundation for England & Wales, with £25,000 for 2022 and 2023, being £50,000 in total.

Structure, governance and management

CfG 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 and as subsequently amended on 1 November 2021.

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 CfG 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

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 Change for Good Community Chaplaincy Limited, (formerly Wandsworth Community Chaplaincy Trust Limited) or often simply "Change for Good" or CfG.

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
Stuart Blakely
Matthew Devlin (Chair)
Rosalind Hallifax
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

Donations and legacies of £76,677 (2020: £74,242)

As is more fully set out above, in 2021, CfG 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.

Donated services and facilities of £9,750 (2020: £9,750)

Donated services this year unchanged from prior year.

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 £138 (2020: £2,000)

This year, CfG produced Christmas cards for sale and incurred £138 in print costs and earned income of £165. The directors review fundraising on a continuous basis throughout the year and from time to time employ a professional fund raiser to assist in preparing grant applications.

Charitable activities: direct expenditure £5,624 (2020: £4,273)

Expenditure increased as Covid-19 lockdowns lifted for part of the period. Additional restricted funding for phones and other Members After Prison (MAP) program costs was utilised in part. Releases support (mentees) resumed and was then curtailed by lockdowns. For the first time volunteers were given CfG pay as you go phones at a cost of £289 for use with mentees. Charitable activities includes £1,950 donated facilities at the Methodist Central Hall Westminster for our MAP program. See note 5 for more details.

Staff costs of £78,478 (2020: £65,841)

Staff costs increased as CfG received £7,513 of restricted grant funding for the purpose of maintaining a staff presence within HMP Wormwood Scrubs from 1 September to 31 December 2020. Additionally CfG increased salaries of existing staff by 2% with effect from 1 April 2021. Restricted fund grant raised head count to 2.2 full-time-equivalent employees for the full year (up from 2.1 FTE).

Other costs £9,932 (2020: £9,634)

Whilst broadly in line with last year, there has been a shift between categories: CfG spent £1,174 on refreshing the website in the current year versus recruitment costs of £1,041 in 2020. Other costs includes £3,600 (2020 £3,600) of the donated facilities cost of our use of the HMP Wandsworth Visitors' Centre, further details are in note 7.

Governance costs £1,800 (2020: £2,436)

Governance costs are lower than prior year as Covid restrictions meant that trustee travel costs were nil. See note 8 for details of donated services.

Policy on reserves

CfG reserve policy has been to hold a minimum free reserve of at least six month's expenditure, currently projected at about £42,500 (2020: £40,000). Free reserves are defined as unrestricted funds less the net book value of any fixed assets held. As at 31 July 2021, CfG had free reserves of £16,291 (2020: £29,496).

Going concern

The trustees confirm that, as of 21 February 2022, 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 CfG over July and early August 2022, the directors have funding applications in progress and accordingly these accounts have been prepared on a going concern basis.

Public Benefit

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

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

Trustee and Director

21 February 2022

Independent Examiner's Report

To the trustees of Change for Good Community Chaplaincy Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2021, 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 give 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

21 February 2022

STATEMENT OF FINANCIAL ACTIVITIES

				2021	2020
	Notes	Unrestricted Funds	Restricted Income Funds	Total Funds	Total Funds
		£	£	£	£
Income from:					
Donations and legacies	3	63,691	12,986	76,677	74,242
Donated services and facilities	4	9,750	-	9,750	9,750
Other income		165	-	165	423
Total		73,606	12,986	86,592	84,415
Expenditure on:					
Raising funds		138	-	138	2,000
Charitable activities	5	3,976	1,648	5,624	4,273
Staff costs	6	70,965	7,513	78,478	65,841
Other costs	7	9,932	-	9,932	9,634
Governance costs	8	1,800	-	1,800	2,436
Total		86,811	9,161	95,972	84,184
Net income / (expenditure)		(13,205)	3,825	(9,380)	231
Reconciliation of funds:	16				
Total funds brought forward		29,496	-	29,496	29,265
Total funds carried forward		16,291	3,825	20,116	29,496

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

				2021	2020
		Unrestricted Funds	Restricted Funds	Total	Total
		£	£	£	£
Current assets					
Debtors	10	1,360	2,642	4,002	19,721
Cash at bank and in hand		24,627	1,183	25,810	17,671
Total current assets		25,987	3,825	29,812	37,392
Liabilities					
Creditors: amounts falling due within 1 year					
Other creditors	11	(4,096)	-	(4,096)	(2,296)
Net current assets		21,891	3,825	25,716	35,096
Total assets less current liabilities		21,891	3,825	25,716	35,096
Creditors: amounts falling due after 1 year					
Loan from director	12	(5,600)	-	(5,600)	(5,600)
Total net assets		16,291	3,825	20,116	29,496
Funds of the charity					
Restricted income funds	16	-	3,825	3,825	-
Unrestricted funds		16,291	-	16,291	29,496
Total funds		16,291	3,825	20,116	29,496

Statements

For the financial year ended 31 July 2021 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 21 February 2022 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

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.

1.6 Prior year comparatives restated

Prior year comparatives for Other costs and Charitable expenditure have been restated to reflect the costs associated with donated facilities from the Methodist Central Hall as follows:

Charitable expenditure prior year comparative

Charitable expenditure as previously reported
Add: Cost of donated facilities at Methodist Central Hall

2020
£
2,323
1,950
4,273

As restated in these accounts

Other costs in prior year of £11,584 have been reduced by the corresponding amount and are restated as £9,634. See note 7.

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.

NOTES TO THE ACCOUNTS

Income (continued)

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.

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

				2021	2020
Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds	
	£	£	£	£	
Core funding:					
The Tudor Trust	3.1	30,000	-	30,000	30,000
The Tudor Trust – well being grant	3.2	-	2,000	2,000	-
The Maurice & Hilda Laing Charitable Trust	3.3	15,000	-	15,000	15,000
London District of The Methodist Church	3.4	10,000	-	10,000	10,000
Faith community supporters:					
St. Luke's Church Battersea		1,000	-	1,000	-
All Saints Church Fulham		700	-	700	-
Donations from individuals		616	-	616	1,995
Charities Trust		375	-	375	403
Donations from individuals:					
Wormwood Scrubs Restricted Fund	3.5	-	7,513	7,513	-
Putney Methodist Church	3.6	-	100	100	600
Methodist Central Hall Westminster		-	-	-	800
Teddington Methodist Church		-	-	-	498
Established charities & organisations:					
29 th May 1961 Charitable Trust		5,000	-	5,000	5,000
Chesterhill Charitable Trust		1,000	-	1,000	-
The Persula Foundation		-	-	-	5,000
London Community Foundation - Phones	3.7	-	2,430	2,430	-
The Hobson Charity	3.8	-	943	943	1,699
Findlay Park Partners LLP		-	-	-	1,500
The Albert Hunt Trust		-	-	-	1,000
The Marsh Christian Trust		-	-	-	400
Gift Aid receivable on donations		-	-	-	347
		63,691	12,986	76,677	74,242

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 second year's funding received in the current financial year. See also note 11 for details of movement on last year's deferred income account.

3.2 The Tudor Trust well being £2,000 restricted fund

In recognition of the additional strains Covid-19 as placed on all carrying out charitable works, the Tudor Trustees offered all their funded charities a grant for the purpose of supporting staff, volunteers and trustees well being to assist in delivery of their charitable purposes.

3.3 The Maurice & Hilda Laing Charitable Trust 2021: £15,000 (2020: £15,000)

The Laing Trustees confirmed another 2 year grant of £30,000 with the second donation of £15,000 received in the current year and £15,000 in the prior year.

3.4 London District of The Methodist Church District Advance Fund 2021: £10,000 (2020: £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 last instalment of £10,000 receivable in the current financial year.

NOTES TO THE ACCOUNTS

3.5 Wormwood Scrubs Restricted Fund 2021 £7,513 (2020: £nil)

The directors accepted a restricted fund grant of £6,110 with Gift Aid received of £1,503, totalling £7,513 to pay for a 0.6 FTE CfG staff member to be based at HMP Wormwood Scrubs 3 days a week for the four months from 1 September to 31 December 2020. See also note 6 below.

3.6 Putney Methodist Church Restricted Fund £100 (2020: £nil)

CfG accepted a £100 restricted fund grant from the Putney Methodist Church Benevolent Fund, in order to provide extra support to a former CfG mentee.

3.7 London Community Foundation £2,430 (2020: £nil)

This restricted fund grant was made through the London Community Foundation: Covid-19 Wimbledon fund and is for the purchase of additional smartphones for men leaving prison and resettling in London, to increase their access to digital services and help maintain their support networks. The grant is to be used by 31 March 2022.

3.8 The Hobson Charity £943 (2020: £1,699)

The Hobson trustees awarded a grant to reimburse certain MAP program member costs incurred, on mobile phones, travel and on activities and other support, covering the period from 1 August 2019 to 31 January 2021. The total costs eligible under the grant were £2,642 and the Hobson Charity paid this amount after the year end on 9 August 2021.

4 Donated services and facilities

			2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Charitable activities:				
Meeting rooms, kitchen facilities	1,950	-	1,950	1,950
Office and other costs:				
Office facilities	3,600	-	3,600	3,600
Accountancy and payroll	2,400	-	2,400	2,400
Governance costs:				
Independent examiner's services	1,200	-	1,200	1,200
Company secretarial services	600	-	600	600
	9,750	-	9,750	9,750

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

Charitable activities:

Meeting and kitchen facilities for Members after Prison ("MAP") project 2021: £1,950 (2020 £1,950) donated by Methodists at Central Hall, Westminster (CHW) in a room with kitchen facilities throughout the year.

Office and other costs:

The CfG project office has been based in the HMP Wandsworth prison visitor centre since summer 2019. 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 costs during 2021 were provided by Ros Hallifax, one of our trustees.

Governance costs:

Independent examiner 2021 £1,200 (2020 £1,200): Annie Robinson ACA, assists the trustees with advice on corporate governance as well as preparing and reporting on our annual statutory accounts. Ros Hallifax, a trustee who is also a solicitor by profession, donates company secretarial services.

NOTES TO THE ACCOUNTS

5 Charitable activities: expenditure

			2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Travel, Oyster cards & top ups	629	630	1,259	948
Phones, pay as you go sims & top ups	151	707	858	216
Donated facilities at Methodist Central Hall	1,950	-	1,950	1,950
Activities	286	210	496	575
Meals, coffees on release	110	-	110	531
Extra support measures	562	100	662	-
Mentor phones & training	289	-	289	53
	3,976	1,648	5,624	4,273

The prior year comparatives have been restated to recognise cost of donated facilities (see note 1.6)

6 Staff costs

			2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Wages and Salaries	64,597	7,063	71,660	61,371
Employer's National Insurance	3,206	97	3,303	1,312
Pension costs	3,162	353	3,515	3,158
	70,965	7,513	78,478	65,841

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 2.2 (2020: 2.1)

7 Other costs

			2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Project team mobile phones	574	-	574	616
Online meeting costs	284	-	284	58
Website design	1,174	-	1,174	122
DBS Checks	33	-	33	-
HR advice	-	-	-	175
Subscriptions	132	-	132	472
Professional indemnity insurance	757	-	757	749
Publicity material design and printing	430	-	430	54
Recruitment	-	-	-	1,041
Staff travel and training expenses	181	-	181	154
Office running costs	346	-	346	193
Bank charges	21	-	21	-
Donated services: accounting & payroll	2,400	-	2,400	2,400
Donated facilities - office accommodation and costs	3,600	-	3,600	3,600
	9,932	-	9,932	9,634

NOTES TO THE ACCOUNTS

8 Governance costs

			2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Independent Examiner's fee	1,200	-	1,200	1,200
Company secretarial services	600	-	600	600
Trustee expenses	-	-	-	636
	1,800	-	1,800	2,436

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

			2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
The Hobson Charity	-	2,642	2,642	1,699
Payroll payment error (recovered after year end)	793	-	793	-
Staff advance for expenses	400	-	400	400
Prepaid DBS check fund	167	-	167	-
Gift Aid receivable	-	-	-	2,599
Interest receivable from HMRC	-	-	-	23
The Persula Foundation	-	-	-	5,000
The London Methodists	-	-	-	10,000
	1,360	2,642	4,002	19,721

11 Other creditors: amounts falling due within 1 year

			2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Taxation and social security	1,239	-	1,239	1,312
Pension costs	509	-	509	591
Employer's NIC underpaid in the year	1,866	-	1,866	-
Accruals	482	-	482	283
Deferred income (see below)	-	-	-	110
	4,096	-	4,096	2,296

Deferred income account

Wormwood Scrubs 2021 Restricted Fund: the directors accepted a restricted fund grant of £7,513 (including Gift Aid) to pay for a CfG staff member to be based part time at HMP Wormwood Scrubs for

NOTES TO THE ACCOUNTS

the four months from 1 September to 31 December 2020. A small advance of £110 was received shortly before 31 July 2020 and was added to deferred income in the prior financial year, as set out in the movement on the deferred income account below.

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

	2021	2020
	Total Funds	Total Funds
	£	£
	110	30,000
	(110)	110
		(30,000)
	-	110

The Tudor Trust: In the previous financial year The Tudor Trust made an unrestricted grant of £90,000 to CfG, 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 31 July 2019, and released to income in the prior financial 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 subsequently 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: CfG 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. From time to time trustee meetings of the CCA and the CfG occur on the same day in which case the associated travel and subsistence expenses are shared equally between CfG and CCA. CfG's share of such expenses in 2021 was £nil (2020: £21).

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.

	2021	2020
Number of trustees who were paid expenses	3	2
<u>Nature of the expenses:</u>		
Travel	-	530
Subsistence	-	62
Charitable expenditure – mentee travel	21	-
Website costs	1,000	-
Other office costs	30	-
Other – shared travel expenses with CCA	-	21
Total amount paid	1,051	613

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 object, namely the rehabilitation of prisoners, by the provision of such services as the trustees think fit.	29,496	71,656	(83,806)	(1,055)	-	16,291
Members After Prison "MAP" see note 16.3 below	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.	-	1,950	(3,005)	1,055	-	-
Total unrestricted funds			29,496	73,606	(86,811)	-	-	16,291
The Hobson Charity	Restricted	Restricted to costs incurred in Members after Prison (MAP) reimbursed under the terms of the Hobson Grant.	-	943	(943)	-	-	-
Tudor Well being	Restricted	For measures to support staff, volunteers and trustees in carrying out CfG activities.	-	2,000	-	-	-	2,000
London Community Foundation	Restricted	For the provision of smart phones to aid rehabilitation of CfG beneficiaries	-	2,430	(605)	-	-	1,825
Wormwood Scrubs 2021 Fund	Restricted	To fund staff presence within HMP Worwood Scrubs from 1 September to 31 December 2020	-	7,513	(7,513)	-	-	-
Other	Restricted		-	100	(100)	-	-	-
Total funds			29,496	86,592	(95,972)	-	-	20,116

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
			£	£	£	£	£	£
General Fund	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable object, namely the rehabilitation of prisoners, by the provision of such services as the trustees think fit.	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.	-	1,950	(1,950)	-	-	-
Total unrestricted funds			29,265	82,716	(82,485)			29,496
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.	-	1,699	(1,699)	-	-	-
Total funds			29,265	84,415	(84,184)	-	-	29,496

16.3 Designated fund Members after Prison (MAP)

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, such as The Hobson Charity and the London Community Foundation restricted funds (see above note 16.1).

After the year end the MAP project was relunched as "Next Chapter".