



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

Accounts for the year ended 31 July 2022

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 2022 prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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Change of name & revised objectives and activities

For some years the company has been known to prisoners, our members, volunteers and 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 HMP Wormwood Scrubs as well as those at HMP 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.

The late Matthew Devlin (1946-2022)

It is with great sadness that we report that our fellow trustee and valued colleague Matthew Devlin, Chair of CfG since 2018, passed away in October 2022 after a short illness. He was an inspiration to all of us at CfG both through his enthusiasm and involvement in prison chaplaincy nationally and for his vision and ideas for how CfG could support men in prison and those newly released and resettling back into the community.

As a board we feel his loss very keenly. While we reflect on our next steps and search for a successor trustee, Barbara Maughan has, in the interim, taken on the role of Chair.

Achievements and performance

New strategy, mission and values

In 2021 we developed a Strategic Plan for the development of CfG over the next 5 years, incorporating targets for growth in the numbers of people we support, and related expansions in staffing; improvements in our evidence and recording of outcomes; and strategies for broadening and deepening the support we provide, and building co-ownership.

The plan also includes formal statements of:

CfG’s Vision: that everyone leaving prison is enabled to transform their lives and flourish

CfG’s Mission: to empower those leaving prison and resettling in London to transform their lives through mentoring, advocacy and peer support

CfG’s Values: of transformation, empowerment, commitment, innovation and collaboration.

Achievements and performance (continued)

Fundraising to build our financial reserves

Implementing our new strategy has necessitated a sustained fundraising drive. Our year end reserves were £54,596 up over £34,000 from the prior year (2021: £16,291). As is more fully set out on page 6 and 7, fundraising applications based on our revised strategy and mission have been well received both by our existing long term supporters and in attracting new core funding.

The impact of Covid-19

As in 2021, CfG activities in the community largely recovered to pre-lockdown levels once Covid-related restrictions were eased. We were able to meet mentees face to face in the community for most of the year (2021 for only 8 months), and to resume meetings of our peer support group. Within the prisons, however, continuing restrictions on the numbers of volunteers allowed to visit have required considerable adaptations to our ways of working. As a result, the great majority of our work within the prisons, along with our 'through-the-gate' support to men immediately on release, is now provided by our staff.

Main operational achievements and performance in the year ended 31 July 2022 were as follows:

1. During the period we had 22 (2021: 22) 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 2021/22 we provided advice, motivation and assessments for 350 men (2021: 349) in prison and for 171 of these (2021: 215) we gave brief support which included signposting to other agencies.
3. During the period we provided intensive support to 67 (2021: 62) men in prison and in the community, some of whom we had begun working with in previous year(s). The numbers of men supported in each stage of our programme were: Mentoring in Prison 46 (2021: 35), support Through the Gate 26 (2021: 25), Mentoring in the Community 32 (2021: 34), Peer Support Group (Next Chapter, previously known as Members After Prison or MAP) 14 (2021: 10).
4. We have continued to extend our reach to men leaving prison and resettling in London. In addition to our work with HMPs Wandsworth, Wormwood Scrubs and Ford (an open prison in Sussex, 50% of whose inmates return to London), in January 2022 we expanded to work in a fourth prison, HMP Brixton, at the invitation of their Chaplaincy and Reducing Reoffending Team.
5. In September 2021 CfG arranged a 'Pilgrimage Day' when staff, volunteers and trustees shared companionship in a walk along the Thames, online training and meditation. This event was made possible by a grant from the Tudor Trustees who 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.
6. We were fortunate to be offered suitable accommodation in St Stephen's Church in south Lambeth, a venue that is also more accessible by public transport than our previous location in the Visitor Centre at HMP Wandsworth. It also gives more space for additional members of staff. We moved into our new office in September 2022, and appointed our second Project Worker in November 2022.

Impact assessment

Following its implementation in the summer of 2021 we have continued to build on the Community Chaplaincy Association's Impact Assessment system (Izuka) to track our members' progress on 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.

38 members engaged with us during the year. Of these, 28 (74%) made significant progress in at least one of these pathways, 22 (58%) in at least 2 pathways and 12 (32%) in at least 3 pathways. Specifically, we helped:

- 19 men in accessing accommodation on release
- 18 men in addressing financial issues, notably in accessing benefits
- 9 men in addressing issues concerning substance misuse
- 8 men in addressing issues concerning mental health
- 5 men into paid employment
- 5 men in regaining contact/improving relationships with family
- 4 men in addressing issues concerning their physical health
- 1 man in enrolling in and attending an education/training course

Developments in the financial year – launch of Next Chapter

Early in 2022 we re-launched our peer support group Next Chapter, with new premises and a new programme. The focus of the 10-week rolling programme is for members to gain peer support, and be involved in activities and training to encourage them to continue 'on the right path', acquire new life skills and develop the confidence and resilience to navigate their personal challenges. Each week of the programme has a different topic, chosen by the members themselves; to date, we have collaborated with over 15 organisations to provide workshops on employment opportunities, mental health, music, professional coaching, and budgeting/debt management. Two members of the group have become Ambassadors, welcoming new members, helping arrange Next Chapter meetings, and joining staff in speaking about CfG's work at external events.

Two members of Next Chapter reflected on their experience of the group:

"When I went to prison, I was excommunicated from my family and friends, had no housing or future prospects. What I gained from Next Chapter was more than just practical support, it was family."

"This group has instilled hope that finally, I can be employable – as this for me completes the circle of rehabilitation and recovery. I am ready to start that journey to where this opportunity takes me; to good and greater things."

And one of our mentors reflected on his experience of working with CfG:

"Each of my mentees made me discover a new dimension to life, its challenges, sometimes the immense suffering it can bring but also the incredible resilience and hope which emerge from it. I can assure you that Change for Good changed my life. I think about each of my mentees regularly. I feel blessed that they have been placed in my path".

Our donors and supporters

In the financial year ended 31 July 2022, CfG has put much time and effort into fundraising as a necessary step to implement our new strategy and mission. We needed to build up both our reserves and expand our regular core funding so we could confidently recruit a further staff member. The trustees are very pleased to report a significant uplift in financial support from both established larger charities and individuals and churches in our faith community.

			2022	2021
<i>Donations and legacies</i>	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Core funding:				
The Tudor Trust	30,000	-	30,000	30,000
Lloyds Bank Foundation for England & Wales	25,000	-	25,000	-
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 & local community supporters:				
St. Luke's Church Battersea	750	-	750	1,000
West London Community Trust	1,037	-	1,037	-
Magdalen Park Lawn Tennis Club	705	-	705	-
Donations from individuals	3,418	-	3,418	991
Putney Methodist Church	-	-	-	100
All Saints Church Fulham	-	-	-	700
Established charities & organisations:				
Garfield Weston Foundation	15,000	-	15,000	-
The Drapers Charitable Fund	10,000	-	10,000	-
Persula Foundation	5,000	-	5,000	-
City & Metropolitan Welfare Charity	4,000	-	4,000	-
Souter Charitable Trust	3,000	-	3,000	-
The Albert Hunt Trust	2,000	-	2,000	-
Chesterhill Charitable Trust	1,000	-	1,000	1,000
Marsh Charitable Trust	500	-	500	-
29 th May 1961 Charitable Trust	-	-	-	5,000
Restricted Fund donations in the prior year:				
From individuals for Wormwood Scrubs	-	-	-	7,513
The Tudor Trust – well being grant	-	-	-	2,000
London Community Foundation - Phones	-	-	-	2,430
The Hobson Charity	-	-	-	943
Total	126,410	-	126,410	76,677

Core funding grants

As noted above, 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 support our mentees and volunteer mentors.

The Tudor Trust 2022: £30,000 (2021: £ 30,000)

The Tudor Trustees, our largest funder overall, have supported CfG since its inception over ten years ago and have continued to fund us with £30,000 received in the current financial year.

We are thrilled that our new strategy has been positively received by Tudor and after year end, the Tudor Trust announced another three year cycle of support at £35,000 per annum starting after the year end, along with a further £2,000 wellbeing grant.

Core funding grants (continued)

Lloyds Bank Foundation for England & Wales 2022: £25,000 (2021: £nil)

We are also delighted to announce that CfG will be funded over two years with the support of Lloyds Bank Foundation for England & Wales, with £25,000 in the current financial year and in 2023, being £50,000 in total.

The Maurice & Hilda Laing Charitable Trust 2022: £15,000 (2021: £15,000)

The trustees were especially grateful to the Laing Trustees who have once more made a grant of funds over a three year period of a total £37,000 with the first instalment of £15,000 in the current year. As with Tudor Trust, the Laing Trustees have supported CfG since its early beginnings.

London District of the Methodist Church District Advance Fund 2022: £10,000 (2021: £10,000)

The District Advance Fund (“DAF”) of the London District of the Methodist Church is another of our long standing supporters and we were delighted that the DAF has again offered a £30,000 grant spread over three years with the first instalment in the current year.

Our faith & local 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 received directly from individuals, through CAF or the Charities Trust were significantly increased from prior year at £3,418 (2021: £991).

Established charities & organisations

Our returning donors

We send our grateful thanks for all the positive messages of support we have received from our returning donors: Garfield Weston, Persula Foundation, the Souter Charitable Fund, the Albert Hunt Trust, the Chesterhill Charitable Trust and the Marsh Charitable Trust funding us to a total of £26,500 in the current year.

New supporters in 2022

CfG are delighted to report successful grant applications were made to The Drapers Charitable Fund and to the City & Metropolitan Welfare Charity.

Lastly a special thank you to the West London Community Trust (WLCT) who have supported the prison chaplaincy at HMP Wormwood Scrubs for a number of years. As CfG has now taken on the mentoring prisoner support at “Scrubs”, WLCT has transferred the balance on their fund of £1,037 to CfG.

Funding grants after year end

The trustees are very pleased to announce that two further 3 year core funding grants were approved after year end: £60,000 from the Henry Smith Charity and £88,500 from the City Bridge Trust.

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 prisons (currently HMPs Wandsworth, Wormwood Scrubs, Brixton and Ford), their chaplaincies, and 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 relationships within each prison are agreed in advance, 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 St Stephen's Church, St Stephen's Terrace, London SW8 1DH. As noted above, CfG moved from Wandsworth Prison Visitor Centre in September 2022.

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 Blakley
Matthew Devlin, who was Chair of CfG from 2018 until his death on 24 October 2022
Rosalind Hallifax
Barbara Maughan (Chair)
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: Reliance Bank Limited, Faith House, 23-24 Lovat Lane, London EC3R 8EB.

Financial review

Donations and legacies of £126,410 (2021: £76,677)

As is more fully set out above on pages 6 and 7, in 2022 CfG has had a concerted effort to raise funds to enable activities (now substantially back to pre-Covid-19 levels) and to take on prisoner support at HMPs Wandsworth, Wormwood Scrubs, Brixton and Ford.

Donated services and facilities of £9,750 (2021: £9,750)

Donated services this year are 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 costs £4,068 (2021: £138)

The directors review fundraising on a continuous basis throughout the year and from time to time employ a professional fundraiser to assist in preparing grant applications. In the current year Nick Gandon (of Aureus Social Ventures Limited) assisted us to submit 12 applications of which 9 confirmed funding.

After the year end, in line with our need for a renewed focus on regular fundraising, with effect from August 2022 Nick Gandon now works for CfG on a retainer of £425 per month.

CfG once again produced its own Christmas cards and incurred printing and posting costs of £68 (2021 £138). Cards were not offered for sale for in the Christmas season of 2021 due to workload pressure post Covid. However the CfG cards we did print enabled us to thank our supporters personally. In the prior year income from sale of cards was £165.

Mentee releases £3,234 (2021: £1,676)

Expenditure increased as normal activities have largely resumed post Covid-19. Costs for mentees on release include through the gate provision of basic meals, oyster cards and other travel costs. This year also included extra support for a number of nights emergency accommodation where social housing support was not available in time for the released former prisoners.

Included within Mentee releases costs is expenditure on basic pay-as-you-go phones and sim card top ups of £1,654 (2021: £605) funded by a restricted income grant totalling £2,430 through the "London Community Foundation: Covid-19 Wimbledon Fund". This grant for the purchase of additional smartphones for men leaving prison and resettling in London, enables them to increase their access to digital services and help maintain their support networks.

See note 6 for more details.

Next Chapter £4,271 (2021: £3,948)

Costs include £1,950 for donated facilities at the Methodist Central Hall Westminster for our Next Chapter program in 2021. See note 7 for more details.

Staff costs of £73,849 (2021: £78,478)

Staff costs decreased compared with 2021, as FTE was reduced by 0.2. (In 2021 FTE included a part time employee based in HMP Wormwood Scrubs from 1 September to 31 December 2020).

The reduction in FTE headcount has been offset by increased salaries of existing staff during the financial year. The head count of full-time-equivalent employees for the full year is 2.0 (2021: 2.2 FTE).

Financial review (continued)

Wellbeing, training and supervision £3,732 (2021: £181)

CfG have increased expenditure on training in areas including safeguarding and EDI, as well as management courses. This reflects the new CfG mission and values, complying with best practice and addressing legislative requirements.

Included within the above is £1,992 of restricted income funding from the Tudor Trust utilised in the current year through our Pilgrimage Day event (total cost £1,302) and £690 spent on professional supervision services. CfG arranges for professional supervision for staff through external support from experienced professionals that enables them to reflect on and develop their knowledge, skills, and competencies.

Further details are in note 9.

Other costs £10,726 (2021: £9,751)

Whilst broadly in line with last year, there has been a shift between categories: in 2021 CfG spent £1,174 on refreshing the website in the current year a new laptop was required. Other costs includes £3,600 (2021: £3,600) of the donated facilities cost of our use of the HMP Wandsworth Visitors' Centre, further details are in note 10.

Governance costs £1,800 (2021: £1,800)

Governance costs are in line with last year. There were no travel expenses incurred by trustees attending directors meetings as such meetings are now held online.

Policy on reserves

CfG reserve policy has been to hold a minimum free reserve of at least six month's expenditure. With the revision of our strategy and plans to increase headcount and related costs, our projected minimum reserves target is £68,000 (2021: £42,500). Free reserves are defined as unrestricted funds less the net book value of any fixed assets held. As at 31 July 2022, CfG had free reserves of £54,596 (2021: £16,291).

Going concern

The trustees confirm that, as of 11 May 2023, 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. The directors have further 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 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 prisons 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

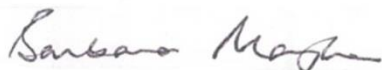
The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic 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

11 May 2023

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 2022, which are set out on pages 13 to 25.

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

11 May 2023

STATEMENT OF FINANCIAL ACTIVITIES

				2022	2021
Notes	Unrestricted Funds	Restricted Income Funds	Total Funds	Total Funds	
	£	£	£	£	
Income from:					
Donations and legacies	3	126,410	-	126,410	76,677
Donated services and facilities	4	9,750	-	9,750	9,750
Other income		-	-	-	165
Total		136,160	-	136,160	86,592
Expenditure on:					
Raising funds	5	4,068	-	4,068	138
Mentee releases	6, 3.5ii)	1,580	1,654	3,234	1,676
Next Chapter	7	4,271	-	4,271	3,948
Staff costs	8	73,849	-	73,849	78,478
Wellbeing, training and supervision	9, 3.5i)	1,740	1,992	3,732	181
Other costs	10	10,726	-	10,726	9,751
Governance costs	11	1,800	-	1,800	1,800
Total		98,034	3,646	101,680	95,972
Net incoming resources before transfers		38,126	(3,646)	34,480	(9,380)
Gross transfers between funds		179	(179)	-	-
Net income / (expenditure) for the year		38,305	(3,825)	34,480	(9,380)
Reconciliation of funds:	19				
Total funds brought forward		16,291	3,825	20,116	29,496
Total funds carried forward		54,596	-	54,596	20,116

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 15 to 25 form part of these accounts.

BALANCE SHEET

				2022	2021
		Unrestricted Funds	Restricted Funds	Total	Total
		£	£	£	£
Current assets					
Debtors	12	567	-	567	4,002
Cash at bank and in hand		60,327	-	60,327	25,810
Total current assets		60,894	-	60,894	29,812
Liabilities					
Creditors: amounts falling due within 1 year					
Loan from director	13,15	(5,600)	-	(5,600)	-
Other creditors	14	(698)	-	(698)	(4,096)
Net current assets		54,596	-	54,596	25,716
Total assets less current liabilities		54,596	-	54,596	25,716
Creditors: amounts falling due after 1 year					
Loan from director	13	-	-	-	(5,600)
Total net assets		54,596	-	54,596	20,116
Funds of the charity					
19					
Restricted income funds		-	-	-	3,825
Unrestricted funds		54,596	-	54,596	16,291
Total funds		54,596	-	54,596	20,116

Statements

For the financial year ended 31 July 2022 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 11 May 2023 and signed on its behalf by:



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

The notes on pages 15 to 25 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 on the Statement of Financial Activities (SoFA) previously included a single heading for "Charitable activities" expenditure. In order to provide better information to users of the accounts, "Charitable activities" has now been split into the following headings and comparatives restated accordingly.

Charitable expenditure prior year comparative

Charitable expenditure as previously reported:

Now shown under the following headings on the SoFA:

Mentee releases
Next Chapter

2021
£
4,274
1,676
3,948
4,274

Training costs of £181 in 2021 (previously shown within "Other costs") are now shown separately on the SoFA as the comparative to "Wellbeing, training and supervision". Further details are in note 9 and note 10 below.

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.

NOTES TO THE ACCOUNTS

Income (continued)

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.

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.

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

				2022	2021
Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds	
	£	£	£	£	£
Core funding:					
The Tudor Trust	3.1	30,000	-	30,000	30,000
Lloyds Bank Foundation for England & Wales	3.2	25,000	-	25,000	-
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 & local community supporters:					
St. Luke's Church Battersea		750	-	750	1,000
West London Community Trust		1,037	-	1,037	-
Magdalen Park Lawn Tennis Club		705	-	705	-
Donations from individuals		3,418	-	3,418	991
Putney Methodist Church		-	-	-	100
All Saints Church Fulham		-	-	-	700
Established charities & organisations:					
Garfield Weston Foundation		15,000	-	15,000	-
The Drapers Charitable Fund		10,000	-	10,000	-
Persula Foundation		5,000	-	5,000	-
City & Metropolitan Welfare Charity		4,000	-	4,000	-
Souter Charitable Trust		3,000	-	3,000	-
The Albert Hunt Trust		2,000	-	2,000	-
Chesterhill Charitable Trust		1,000	-	1,000	1,000
Marsh Charitable Trust		500	-	500	-
29 th May 1961 Charitable Trust		-	-	-	5,000
Restricted Fund donations in the prior year:					
From individuals for Wormwood Scrubs	3.5	-	-	-	7,513
The Tudor Trust – well being grant		-	-	-	2,000
London Community Foundation - Phones		-	-	-	2,430
The Hobson Charity		-	-	-	943
		126,410	-	126,410	76,677

Core funding

Grants where funds are committed to the company over two or more years at a time are described as core. Such grants are essential to allow the company to plan for the future and to attract and retain experienced and talented staff.

3.1 The Tudor Trust 2022: £30,000 (2020: £30,000)

The Tudor Trust continues to provide core funding committed in three year cycles and £30,000 received in the current year is the last tranche of the 2020-22 cycle. The 2023-25 three year cycle of funding of £35,000 per annum was approved by the Tudor Trustees after year end.

3.2 Lloyds Bank Foundation for England and Wales 2022: £25,000 (2021: £nil)

Two years of core funding has been approved by the Lloyds Bank Foundation for England & Wales, with £25,000 paid in the current financial year and a further £25,000 in 2023, being £50,000 in total.

3.3 The Maurice & Hilda Laing Charitable Trust (The Laing Trust) 2022: £15,000 (2021: £15,000)

The Laing Trust has committed a further core funding grant of £30,000 being paid over a three year cycle, with received £15,000 in the current financial year, £12,500 receivable in 2023 and £10,000 in 2024.

NOTES TO THE ACCOUNTS

3.4 London District of The Methodist Church District Advance Fund 2022: £10,000 (2021: £10,000)

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

Restricted funding

From time to time the company accepts restricted fund grants, having regard to the administrative burden in tracking utilisation against each fund heading. Further details on each restricted fund utilisation in the current year can be found in note 19.1 on page 24. As of 31 July 2022 all of these restricted funds are closed.

3.5 Restricted fund donations in 2022: £nil (2021: £12,886)

i) The Tudor Trust Wellbeing grant 2022 £nil 2021: £2,000

In recognition of the additional strains Covid-19 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 wellbeing to assist in delivery of their charitable purposes. The grant monies were received in the prior financial year, but with the Covid restrictions in force, the directors waited until a suitable date in September 2021 for the planned group event to be organised. The rest of the expenditure against this grant, as shown in note 9 below, was used for professional supervision sessions for the CfG project team. With the consent of the donor, a small unspent amount was transferred into the unrestricted funds of CfG at year end.

ii) London Community Foundation 2022 £nil 2021: £2,430

This restricted fund grant was made through the London Community Foundation: Covid-19 Wimbledon fund and was 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 was substantially used by 31 March 2022 and with the consent of the donor, the small unspent amount of £171 was transferred into the unrestricted funds of CfG at year end.

iii) The Hobson Charity 2022 £nil 2021: £943

The Hobson trustees awarded a grant to reimburse certain Next Chapter (formerly known as the “MAP” program) member costs incurred on specific items such as 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. The grant was utilised over two years with grant monies received on submission of an itemised claim after the expenses were incurred. See note 19.

iv) Wormwood Scrubs 2022 £nil 2021 £7,513

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.

NOTES TO THE ACCOUNTS

4 Donated services and facilities

			2022	2021
	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 Next Chapter 2022: £1,950 (2021 £1,950) donated for six months by the Methodists at Central Hall, Westminster (CHW) in a room with kitchen facilities and then at the Stockwell Park Community Centre for the rest of 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 2022 were provided by Ros Hallifax, one of our trustees.

Governance costs:

Independent examiner 2022 £1,200 (2021 £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.

5 Raising funds

In the current year the trustees commissioned the services of Nick Gandon of Aureus Social Ventures Limited at a cost of £4,000 to assist them in increasing the number of funding applications. With effect from August 2022, in order to maintain a regular flow of applications throughout the year, Nick now works for CfG on a retainer basis to provide advice and services one day a month at £425 per day.

NOTES TO THE ACCOUNTS

6 Mentees releases

			2022	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Travel - Oyster cards & top ups	240	-	240	349
Through the gate support expenses	594	-	594	110
Phones - pay as you go, sims & top ups	-	1,654	1,654	756
Extra support (business mileage Reigate HMP Ford trips)	407	-	407	-
Extra support (accommodation, emergency food)	242	-	242	172
Staff travel	97	-	97	-
Mentor phones provided	-	-	-	289
	1,580	1,654	3,234	1,676

Through the gate support expenses comprise a warm meal and coffee at a nearby café. Mobile phones and sim card top ups in the current year costing £1,654 (2021: £605) were paid for from the London Community Foundation restricted fund phones grant. See above note 3.5 ii).

7 Next Chapter (formerly MAP)

			2022	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Next Chapter launch costs	407	-	407	-
Travel - Oyster cards & top ups	975	-	975	910
Phones - pay as you go, sims & top ups	30	-	30	102
Activities	666	-	666	496
Extra support measures	-	-	-	490
Brighton away day	243	-	243	-
Donated facilities (note 4)	1,950	-	1,950	1,950
	4,271	-	4,271	3,948

In January 2022 we re-launched our peer support group Next Chapter (previously known as Men After Prison, or MAP) in a new venue.

8 Staff costs

			2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Wages and Salaries	67,663	-	67,663	71,660
Employer's National Insurance	2,803	-	2,803	3,303
Pension costs	3,383	-	3,383	3,515
	73,849	-	73,849	78,478

No member of staff earns £60,000 or above.

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 2.0 (2021: 2.2)

NOTES TO THE ACCOUNTS

9 Wellbeing, training and supervision

		2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Staff: professional supervision sessions	535	690	1,225
Training	1,205	-	1,205
CfG Wellbeing Pilgrimage Day	-	1,302	1,302
	1,740	1,992	3,732
			181

CfG arranges for professional supervision for staff through external support from experienced professionals that enables them to reflect on and develop their knowledge, skills, and competences.

Restricted funds costs of £1,992 detailed above represent utilisation of The Tudor Wellbeing grant which was made by Tudor in recognition of the toll that Covid has taken on all the charities they fund. Its purpose was to support staff, volunteers and trustees wellbeing and thereby assist in delivery of the CfG's charitable objectives.

10 Other costs

		2022	2021
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Online meetings and telecoms	1,480	-	1,480
HR policy advice	180	-	180
Subscriptions	461	-	461
Professional indemnity insurance	759	-	759
Recruitment	553	-	553
Office supplies	385	-	385
Office equipment - laptop	499	-	499
Bank charges	226	-	226
Publicity CfG T-shirts (also see note 7)	184	-	184
Website design	-	-	-
DBS Checks	-	-	-
Donated services: accounting & payroll	2,400	-	2,400
Donated facilities: office accommodation and costs	3,600	-	3,600
	10,726	-	10,726
			9,751

Restated comparatives in the above table.

Training costs of £181 incurred in 2021 were previously included in Other Costs above. These costs are now shown above in Note 9. Total Other costs for 2021 has been restated to £9,751 (previously reported as £9,932).

NOTES TO THE ACCOUNTS

11 Governance costs

		2022	2021
Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
£	£	£	£
Independent Examiner's fee	-	1,200	1,200
Company secretarial services	-	600	600
1,800	-	1,800	1,800

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.

12 Debtors

		2022	2021
Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
£	£	£	£
Staff advance for expenses	-	400	400
Prepaid DBS check fund	-	167	167
Payroll payment error (recovered after year end)	-	-	793
The Hobson Charity	-	-	2,642
567	-	567	4,002

13 Loan from a director

In March 2020, the late Matthew Devlin (then a director of the company), entered into an agreement with CfG whereby he would provide an interest free loan of £5,600 repayable on or before 1 September 2022. Under certain circumstances this loan was convertible into an emergency grant as described in note 15 below. Matthew indicated he was considering extending his loan facility to September 2023. This discussion was then overtaken by what would be his last illness and CfG repaid the loan in full to his executors on 25th November 2022.

14 Other creditors: amounts falling due within 1 year

		2022	2021
Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
£	£	£	£
Taxation and social security	-	-	1,239
Pension costs payable to B&C Holdings	-	523	509
Accruals: NCVO subscription	-	175	482
Employer's NIC underpaid in the year	-	-	1,866
698	-	698	4,096

Amounts due to HMRC for income tax and other deductions were settled prior to year end.

NOTES TO THE ACCOUNTS

Deferred income account

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

	2022	2021
	Total Funds	Total Funds
	£	£
	-	110
	-	(110)
	-	-
	-	-

15 Related party transactions

Loan from a director: In March 2020 CfG accepted additional funding of £5,600 from the late Matthew Devlin, then a director and trustee of the company. This was to cover cash flows in the HMP Wormwood Scrubs mentor scheme trial period, and was an interest free loan repayable initially on or before 1 September 2021, subsequently extended to 1 September 2022. If cash resources of the company, excluding restricted funds were to drop to £5,600 then the director's loan converted to an emergency grant recognised as income receivable in the General Fund. For the duration of the loan, the cash resources of the CfG remained above the trigger level for conversion into an emergency grant, and as noted above, following Matthew's death in October 2022, the loan was repaid in full.

16 Trustees remuneration and expenses

None of the trustees receive remuneration. Details of reimbursement of out-of-pocket expenses made to trustees during 2022 are given below.

	2022	2021
Number of trustees who were paid expenses	3	3
<u>Nature of the expenses:</u>	£	£
Travel	44	-
Subsistence, Tudor Wellbeing Day	436	-
Charitable expenditure – mentee travel	-	21
Recruitment advertising	199	-
Office equipment : phone contract and new laptop	795	-
Website costs	-	1,000
Other office costs and Companies House charges	44	30
	<hr/>	<hr/>
Total amount paid	1,518	1,051

17 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.

18 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

19 Charity funds

19.1 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.	16,291	134,210	(93,763)	(2,142)	-	54,596
Next Chapter (previously Members After Prison "MAP")	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with Next Chapter, where such costs are not recoverable under any other specific grantor wishes.	-	1,950	(4,271)	2,321	-	-
Total unrestricted funds			16,291	136,160	(98,034)	179	-	54,596
Tudor Wellbeing	Restricted	For measures to support staff, volunteers and trustees in carrying out CfG activities.	2,000	-	(1,992)	(8)	-	-
London Community Foundation	Restricted	For the provision of smart phones to aid rehabilitation of CfG beneficiaries	1,825	-	(1,654)	(171)	-	-
Total restricted funds			3,825	-	(3,825)	(179)	-	-
Total funds			20,116	136,160	(101,680)	-	-	54,596

NOTES TO THE ACCOUNTS

19.2 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.	29,496	71,656	(83,806)	(1,055)	-	16,291
Next Chapter (previously Members After Prison "MAP")	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with Next Chapter, 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 the Members after Prison (MAP) programme which will be reimbursed under the terms of the Hobson Grant.	-	943	(943)	-	-	-
Tudor Wellbeing	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