



Change for Good Community Chaplaincy Limited

Accounts for the year ended 31 July 2023

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. These are the statutory accounts for the year ended 31 July 2023 prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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Charitable objectives and activities

Change for Good is a volunteer mentoring charity supporting men as they leave prison and re-establish themselves in the community. Our vision is that everyone leaving prison can transform their lives, flourish and desist from re-offending.

The charitable objects of the company as set out in its Articles of Association are:

“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 empowering our members (as we refer to those we support) to achieve transformational change by reducing social isolation, enhancing motivation and giving guidance to remove, or considerably reduce, the barriers likely to inhibit a successful re-integration into society.

Our programme of activities includes four main strands, each designed to enable prisoners to address issues known to constitute key “pathways to desistance” from offending:

- **Advice, Motivation and Recruitment inside prison**, delivered through engagement with prisoners before release (*“Mentoring in Prison”*).
- **Through the Gate Support**, delivered by our staff in the period immediately prior to release, on release day, and in men’s first weeks in the community.
- **One-to-one mentoring**: once immediate post-release needs are met, men are introduced by staff to trained volunteer mentors who engage them in one-to-one relationships, and support them in addressing relevant desistance ‘pathway’ issues as they re-establish themselves in the community (*“Mentoring in the Community”*).
- **Next Chapter**, our member-led peer support group, a community-based group offering mutual support and encouragement to help develop vital skills and attitudes.

Achievements and performance

For us, 2023 has been an important year in a variety of ways:

- we settled into our new office accommodation in September 2022;
- we consolidated the new ways of working developed in response to pandemic-related restrictions and other changes in the prisons;
- we also developed a number of new initiatives, in particular in relation to our peer support group in the community (Next Chapter) and a pilot for a parallel group-based approach within the prisons;
- with the generous financial support of our core funders we have begun the planned expansion of our small staff group.

Continued fundraising to build our financial reserves

Active fundraising throughout the year is essential to support our strategy. We have continued to build relationships with our long-standing funders as well as submit new applications to increase the range of our funding support. We are pleased to secured new three year core funding from two charities new to CfG.

Further details of our all our donors are on pages 6 and 7.

Achievements and performance (continued)

Main operational achievements and performance in the year ended 31 July 2023 were as follows:

1. During the period we had 14 (2022: 22) trained volunteer mentors who were working supporting men in the community after release or otherwise available to begin supporting prisoners. In common with many other charities we faced a drop in the numbers of our volunteer mentors following the pandemic, which inevitably impacted the numbers of men we could support in the community. During 2023 we have made extensive efforts to recruit new volunteers via faith and other community groups, and these are now beginning to pay off.
2. Advice, Motivation and Recruitment in our prisons: in 2023 we provided advice, motivation and assessments for 394 men (2022: 350) in prison and for 182 of these (2022: 171) we gave brief support which included signposting to other agencies.
3. During the period we provided intensive support to 43 (2022: 67) 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:

<i>Programme</i>	<i>2023</i>	<i>2022</i>
Mentoring in prison	43	46
Through the gate	22	26
Mentoring in the community	24	32
Next Chapter (Peer Support)	16	14

Developments in 2022-23

Staffing structure

In November 2022 we appointed a new Caseworker (Lorraine Lewis) to join our two existing members of staff, with the aim of releasing our Project Manager, Josh Brettell, from his heavy involvement in direct casework and enabling him to concentrate on more strategic aspects of his role. This has worked well; in March 2023 we agreed to amend Josh's job title to Chief Executive Officer, and in July 2023 we were pleased to offer Steve Wait, our existing experienced caseworker, promotion to the role of Senior Case Manager

Measuring performance - systems development

We continue to explore better ways of monitoring our performance and assessing our impact. After a number of months working with the lizuka impact measurement system, we realised we needed a more flexible system to allow us to monitor and extract key data. In conjunction with support from Lloyds Bank Foundation we have been working with a consultant to develop bespoke case management and impact assessment software appropriate to our scale of operations.

Our Impact

We assess the impact of our work in two main ways: first, in terms of men's progress on the 'pathways to desistance', and second in relation to rates of re-imprisonment one year after release.

Pathways: we regularly record progress on each of the desistance pathways for all men involved in mentoring in the community and in Next Chapter.

35 (2022: 38) members engaged with us for at least two months following their release during the financial year (ie 1 August 2022 to 31 July 2023). Of these, 27 ie 77% (2022: 28 ie 74%) made significant progress in at least one of these pathways, 20 ie 57% (2022: 22 ie 58%) in at least 2 pathways and 16, ie 46% (2022: 12 ie 32%) in at least 3 pathways.

The seven "**pathways to desistance**" from offending, as set out by the government's Social Exclusion Unit in 2002 are:

1. Accommodation
2. Finance
3. Substance use
4. Mental health
5. Physical health
6. Education / training
7. Employment

The numbers of men we helped in the following key steps:	2023	2022
Accessing accommodation on release	23	19
Addressing financial issues, notably in accessing benefits	14	18
Accessing addiction support	6	9
Addressing issues concerning mental health	9	8
Addressing issues concerning their physical health	8	4
Regaining contact/improving relationships with family	3	5
Enrolling in and attending an education/training course	8	1
Moving into employment	8	5

Re-imprisonment. Reconviction rates among prison leavers are high: the most recent data from the Prison Reform Trust's *Bromley Briefings* (Summer 2023) report that 42% of prison leavers are reconvicted within one year of release, and that that figure rises to 58% among those serving short sentences of less than 12 months. While we cannot directly track reconvictions among Change for Good's members, we can track rates of re-imprisonment, as recorded in the Prison National Offender Managements Service system (NOMS).

We lost access to this system during the early months of the pandemic, but our access was partially restored in September 2020. Focusing on men who have been released for at least one year, we have searched the records for 92 men Change for Good has supported since September 2020, and we have valid re-imprisonment data for 78 of these. Focusing on those with whom we had significant engagement (2 or more months' engagement in the community, in either mentoring or Next Chapter), only 28% were re-imprisoned within one year of release – a markedly lower figure than the 42% reconviction rate reported in national data.

Once we have further periods of data on re-imprisonment we will be able to derive and present comparatives year on year.

Our donors and supporters

In the financial year ended 31 July 2023, CfG has put much time and effort into fundraising as a necessary step to support our strategy and mission. The trustees are pleased to report that the level financial support from both established larger charities and individuals and churches in our faith community shows a very welcome increase compared to prior year.

We are especially pleased that CfG has been able to secure the support of two funding organisations new to CfG: City Bridge Foundation and The Henry Smith Charity are both providing three years' worth of core funding grants starting from 2023.

			2023	2022
<i>Donations and legacies</i>	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Core funding:				
The Tudor Trust	35,000	2,000	37,000	30,000
Lloyds Bank Foundation for England & Wales	27,250	-	27,250	25,000
The Maurice & Hilda Laing Charitable Trust	22,500	-	22,500	15,000
London District of The Methodist Church	10,000	-	10,000	10,000
The Henry Smith Charity	-	20,000	20,000	-
City Bridge Foundation	-	21,375	21,375	-
Faith & local community supporters:				
St. Luke's Church Battersea	1,750	-	1,750	750
West London Community Trust	7,177	-	7,177	1,037
Donations from individuals	2,620	-	2,620	3,418
Donations in memory of the late Matthew Devlin	1,678	-	1,678	-
Putney Methodist Church	300	-	300	-
Ealing Green Church	426	-	426	-
Magdalen Park Lawn Tennis Club	-	-	-	705
Established charities & organisations:				
Persula Foundation	5,000	-	5,000	5,000
Garfield Weston Foundation	-	-	-	15,000
The Drapers Charitable Fund	-	-	-	10,000
City & Metropolitan Welfare Charity	-	-	-	4,000
Souter Charitable Trust	-	-	-	3,000
The Albert Hunt Trust	-	-	-	2,000
Chesterhill Charitable Trust	-	-	-	1,000
Marsh Charitable Trust	-	-	-	500
Total	113,701	43,375	157,076	126,410

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 2023: £37,000 (2022: £30,000)

The Tudor Trust, our largest funder overall, have supported CfG since its inception over ten years ago. We are thrilled that our strategy has been positively received by Tudor who confirmed another three year cycle of support at £35,000 per annum (first year in the current financial year) together with a restricted fund wellbeing grant of a further £2,000.

As Tudor recognise, it has been a tough few years for all charities and their encouragement and support of all the CfG team is much appreciated.

Core funding grants (continued)

Lloyds Bank Foundation for England & Wales 2023: £27,250 (2022: £25,000)

CfG is very grateful for the second year of funding from the Lloyds Bank Foundation for England & Wales, with £25,000 in the current financial year together with a further £2,250 representing an additional cost of living adjustment uplift. This brings the total two year grant to £52,250.

The Maurice & Hilda Laing Charitable Trust 2023: £22,500 (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 (£15,000; £12,500; £10,000). The income recognised of £22,500 is both the second instalment, £12,500 and final instalment of £10,000. As with Tudor Trust, the Laing Trustees have supported CfG since its early beginnings.

London District of the Methodist Church District Advance Fund 2023: £10,000 (2022: £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 second instalment in the current year.

The Henry Smith Charity 2023: £20,000 (2022 £nil)

We are delighted to report that CfG has been awarded a three year grant totalling £60,000 (£20,000 per annum). This grant is towards three years’ of salaries and running costs (but with certain cost exclusions) for our support to prison-leavers both before and after release as they resettle in London. We were very encouraged by the feedback from the Henry Smith Charity grant management team, recognising our strategy and training support to our volunteers. Further details are in notes 3, 8 and 19.

City Bridge Foundation: 2023 £21,375 (2022 £nil)

We have been fortunate to receive a three year restricted fund grant totalling £88,000 towards the salary, on-costs and clinical supervision costs of a Case Worker, enabling CfG to expand our small team providing practical support and advice for prisoners and ex-offenders released and/or residing in London. Our new case worker started in November 2022, and approximately 90% of these additional costs have been covered by the City Bridge Foundation in the current financial year. Further details are in notes 3, 8 and 19.

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 Paypal, CAF or the Charities Trust included £1,678 in memory of Matthew Devlin, our Chair who died in October 2022 and other generous donations of £2,620 (2022: 3,418).

Our thanks to the West London Community Trust (WLCT) trustees 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 a further balance on their restricted fund of £7,177 (2022 £1,037) to CfG.

Funding grants after year end

The trustees are very pleased to announce several new grants were approved after year end, including a new two year £40,000 grant from the Garfield Weston Foundation (two instalments of £20,000).

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. Our strategy is shaped around our charitable objects and we regularly review operations and activities to reflect the changing environment in the prisons in which we operate.

Trustees

Our trustees continue to be a cohesive group, highly supportive of Change for Good and its activities, who meet monthly to review our operations. Trustees also meet in smaller sub-groups to cover specific areas. Following the sad death of our past Chair, Matthew Devlin, in October 2022, one of our existing trustees (Barbara Maughan), has taken on the role of Chair; we plan to advertise for a permanent replacement for Matthew in 2024. We recruit our trustees with consideration to diversity, selecting those who have experience, skills and time to contribute effectively. We recruit by advertising for trustees locally and nationally. 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

After the year-end we recruited one new trustee, Richard Northridge, a volunteer mentor with a background in finance. Richard was appointed on 11 September 2023.

Value of trustees' support

Our trustees are all unpaid volunteers: their role in oversight, governance and especially in generating funding applications and reporting to our donors, 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.

Other 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.

Name: the charity's registered company name is Change for Good Community Chaplaincy Limited, or often simply "Change for Good" or CfG.

Registration: company number 08135355 and registered charity number 1148824

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 £157,706 (2022: £126,410)

As is more fully set out above on pages 6 and 7, in 2023 CfG has continued its concerted effort to raise funds and to diversify its funding base. See also note 3 for details of new multi-year funding grants as well as new restricted fund donations of £43,375 (2022: £ nil).

Donated services and facilities of £12,534 (2022: £9,750)

Donated facilities this year have risen due to recognising the value of office space donated by the Parochial Church Council St Stephen's, South Lambeth. CfG now has a much improved office space, able to accommodate 3 members of staff as well as meeting facilities. Further details are set out in note 4 and note 10. This generous donation of facilities at well below commercial office space rates is a vital contribution to CfG's activities.

Raising funds costs £5,100 (2022: £4,068)

The directors review fundraising on a continuous basis in line with our need for a renewed focus on regular fundraising and call on the services of professional help as required.

Mentee releases £3,317 (2022: £3,234) & Next Chapter £4,802 (2022: £4,271)

Expenditure is broadly in line with prior year. Please refer to notes 6 & 7 to the accounts.

Staff costs of £100,570 (2022: £73,849)

Staff costs increased compared with prior as FTE increased by 0.71 (new project worker recruited in November 2022) and reflects increased salaries of existing staff during the financial year. The head count of full-time-equivalent employees for the full year is 2.71 (2022: 2.0 FTE).

Wellbeing, training and supervision £1,189 (2022: £3,732)

CfG aim to provide targeted staff training, reflecting the CfG mission and values, complying with best practice and addressing legislative requirements.

Prior year included costs of £1,992 of our Pilgrimage Day event (funded by the first The Tudor Trust wellbeing grant 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 £17,868 (2022: £10,726)

The increase from last year reflects the cost of our new office accommodation at St Stephen's South Lambeth, and higher spending on recruitment. Other cost headings such as indemnity insurance and office overheads have shown some sharp increases compared with prior year. See note 10 for full details.

Governance costs £2,019 (2022: £1,800)

Governance costs included donated services of £1,800, AGM expenses and trustee training costs.

Financial position at the end of the financial year

With cash at bank of £89,936 (2022: £60,327) and future funding grants secured (subject to claims and fulfilling yearly conditions) CfG has finished the year better placed to implement the strategy and programmes to support our members as they emerge from prison.

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 our increased headcount and related costs, our projected minimum reserves target is £68,000 (2022: £68,000). Free reserves are defined as unrestricted funds less the net book value of any fixed assets held. As at 31 July 2023, CfG had free reserves of £87,341 (2022: £54,596).

Going concern

The trustees confirm that, as of 8 April 2024, 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 sustained and committed support to help them realise their potential 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

8 April 2024

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 2023, which are set out on pages 12 to 23.

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

8 April 2024

STATEMENT OF FINANCIAL ACTIVITIES

			2023	2022
Notes	Unrestricted Funds	Restricted Income Funds	Total Funds	Total Funds
Income from:				
	£	£	£	£
3	113,701	43,375	157,076	126,410
4	12,534	-	12,534	9,750
	-	-	-	-
Total	126,235	43,375	169,610	136,160
Expenditure on:				
5	5,100	-	5,100	4,068
6	3,317	-	3,317	3,234
7	4,802	-	4,802	4,271
8	59,195	41,375	100,570	73,849
9	1,189	-	1,189	3,732
10	17,868	-	17,868	10,726
11	2,019	-	2,019	1,800
Total	93,490	41,375	134,865	101,680
Net income / (expenditure) for the year	32,745	2,000	34,745	34,480
Reconciliation of funds:				
19	54,596	-	54,596	20,116
Total funds carried forward	87,341	2,000	89,341	54,596

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 23 form part of these accounts.

BALANCE SHEET

				2023	2022
		Unrestricted Funds	Restricted Funds	Total	Total
		£	£	£	£
Current assets					
Debtors	Notes 12	592	-	592	567
Cash at bank and in hand		87,936	2,000	89,936	60,327
Total current assets		88,528	2,000	90,528	60,894
Liabilities					
Creditors: amounts falling due within 1 year					
Loan from director	13,15	-	-	-	(5,600)
Other creditors	14	(1,187)	-	(1,187)	(698)
Net current assets		87,341	2,000	89,341	54,596
Total assets less current liabilities		87,341	2,000	89,341	54,596
Total net assets		87,341	2,000	89,341	54,596
Funds of the charity					
Restricted income funds	19	-	2,000	2,000	-
Unrestricted funds		87,341	-	87,341	54,596
Total funds		87,341	2,000	89,341	54,596

Statements

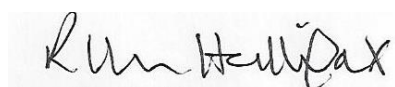
For the financial year ended 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) relating to small companies.

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 8 April 2024 and signed on its behalf by:



Rosalind Hallifax

Trustee & director

Authenticating accounts being sent to Companies House

The notes on pages 14 to 23 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

None

2 Accounting policies

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

2.1 Income

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

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

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

NOTES TO THE ACCOUNTS

Income (continued)

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

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

2.2 Expenditure and liabilities

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

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

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

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

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

				2023	2022
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Core funding:					
The Tudor Trust	3.1	35,000	2,000	37,000	30,000
Lloyds Bank Foundation for England & Wales	3.2	27,250	-	27,250	25,000
The Maurice & Hilda Laing Charitable Trust	3.3	22,500	-	22,500	15,000
London District of The Methodist Church	3.4	10,000	-	10,000	10,000
The Henry Smith Charity	3.5	-	20,000	20,000	-
City Bridge Foundation	3.6	-	21,375	21,375	-
Faith & local community supporters:					
St. Luke's Church Battersea		1,750	-	1,750	750
West London Community Trust		7,177	-	7,177	1,037
Donations from individuals		2,620	-	2,620	3,418
Donations in memory of Matthew Devlin		1,678	-	1,678	-
Putney Methodist Church		300	-	300	-
Ealing Green Church		426	-	426	-
Magdalen Park Lawn Tennis Club		-	-	-	705
Established charities & organisations:					
Persula Foundation		5,000	-	5,000	5,000
Garfield Weston Foundation		-	-	-	15,000
The Drapers Charitable Fund		-	-	-	10,000
City & Metropolitan Welfare Charity		-	-	-	4,000
Souter Charitable Trust		-	-	-	3,000
The Albert Hunt Trust		-	-	-	2,000
Chesterhill Charitable Trust		-	-	-	1,000
Marsh Charitable Trust		-	-	-	500
Total		113,701	43,375	157,076	126,410

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 2023: £37,000 (2022: £30,000)

The Tudor Trust continues to provide core funding committed in three year cycles and £35,000 received in the current year is the first tranche of the 2023-25 three year cycle.

In recognition of the continued strains placed on all carrying out charitable works, the Tudor Trustees have once again offered a £2,000 restricted fund grant for the purpose of supporting staff, volunteers and trustees wellbeing to assist in delivery of their charitable purposes.

3.2 Lloyds Bank Foundation for England and Wales 2023: £27,250 (2022: £25,000)

Two years of core funding has been approved by the Lloyds Bank Foundation for England & Wales, with the second tranche £25,000 paid in the current financial year. A further £2,250 uplift was donated in 2023, bringing the total funded to £52,250.

3.3 The Maurice & Hilda Laing Charitable Trust (The Laing Trust) 2023: £12,500 (2022: £15,000)

The Laing Trust committed a further core funding grant of £30,000 being paid over a three year cycle, with both the second and third year instalments of £12,500 and £10,000 recognised in the current financial year.

NOTES TO THE ACCOUNTS

3.4 London District of The Methodist Church District Advance Fund 2023: £10,000 (2022: £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 second instalment of £10,000 received in the current financial year.

3.5 The Henry Smith Charity Restricted Fund 2023: £20,000 (2022: £nil)

CfG has been awarded a three year grant totalling £60,000 (£20,000 per annum). This grant is towards three years’ of salaries and running costs but certain other costs are specifically excluded. Hence as at the grantor’s request this grant is treated as restricted funding.

3.6 City Bridge Foundation Restricted Fund 2023: £21,375 (2022: £nil)

In November 2022 the directors accepted a restricted fund grant from City Bridge Foundation (CBF) receivable over three years totalling £88,000, for use towards the salary, on-costs and clinical supervision costs of an additional Project Co-worker. Income from this grant is recognised once CfG engaged the additional member of staff (see note 8) and thereafter annually subject to various conditions being met. Any unspent grant funds at the end of the three year grant period are held in trust for CBF to be repaid immediately upon request.

4 Donated services and facilities

			2023	2022
	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 at HMP Wandsworth Visitor Centre.	600	-	600	3,600
Office facilities at St Stephen’s Church	5,484	-	5,484	-
Legal fees	300	-	300	-
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
	12,534	-	12,534	9,750

Charitable activities:

Meeting and kitchen facilities for Next Chapter 2023: £1,950 (2022: £1,950) at the Stockwell Park Community Centre.

Office and other costs:

The CfG project office was based in the HMP Wandsworth Visitor Centre for the first two months of the year before CfG moved to new offices at St Stephen’s Church where CfG now pays for a project office but at a significant discount to office accommodation in the local area. CfG recognises donated facilities calculated as the difference between the cost of commercially available accommodation in the Vauxhall area and the actual amount payable to St Stephen’s PCC.

Bookkeeping and payroll costs during both the current and prior year were provided by Ros Hallifax, one of our trustees.

Governance costs:

Independent examiner 2023 £1,200 (2022 £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 Raising funds

In the current and prior year the trustees commissioned the services of Nick Gandon of Aureus Social Ventures Limited to assist them in increasing the number of funding applications.

6 Mentees releases

		2023	2022
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Travel - Oyster cards & top ups	508	-	508
Through the gate support expenses	1,654	-	1,654
Phones - restricted fund	-	-	-
Extra support (accommodation, emergency food)	582	-	-
Staff travel (includes mileage to HMP Ford & Reigate)	520	-	520
Volunteer expenses	53	-	53
	3,317	-	3,317
			3,234

Mobile phones and sim card top ups in the prior year costing £1,654 were paid for from a London Community Foundation restricted fund phones grant.

7 Next Chapter

		2023	2022
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Travel - Oyster cards & top ups	1,276	-	1,276
Phones - pay as you go, sims & top ups	156	-	156
Activities	1,252	-	1,252
Staff travel related to Next Chapter	168	-	168
Brighton away day	-	-	-
Next Chapter launch costs	-	-	-
Donated facilities Stockwell Park Community Centre	1,950	-	1,950
	4,802	-	4,802
			4,271

In the prior year Next Chapter was re-launched as our community based peer support group (previously known as Men After Prison, or MAP) in its then new venue at Stockwell Park Community Centre.

8 Staff costs

		2023	2022
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Wages and Salaries	55,015	37,274	92,289
Employer's National Insurance	1,428	2,238	3,666
Pension costs	2,752	1,863	4,615
	59,195	41,375	100,570
			73,849

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 staff at the year end was 3 (2022: 2). The average full time equivalent employees in the period was 2.71 (2022: 2.0).

NOTES TO THE ACCOUNTS

			2023	2022
Restricted Fund Staff Costs (see note 19)	Henry Smith	City Bridge	Total Restricted	Total Restricted
	£	£	£	£
Wages and Salaries	18,588	18,686	37,274	-
Employer's National Insurance	483	1,755	2,238	-
Pension costs	929	934	1,863	-
	20,000	21,375	41,375	-

The restricted fund staff costs relate to grants from The Henry Smith Charity and from the City Bridge Foundation (CBF). In respect of CBF, approximately 90% of salary and related costs for the new member of staff have been charged against this restricted fund in the current year (see note 3.6 and note 19.1).

9 Wellbeing, training and supervision

			2023	2022
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Staff: professional supervision sessions	760	-	760	1,225
Training	429	-	429	1,205
CfG Wellbeing Pilgrimage Day	-	-	-	1,302
	1,189	-	1,189	3,732

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

10 Other costs

			2023	2022
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Online meetings, and telecoms	1,609	-	1,609	1,480
Replacement staff mobile phones	372	-	372	-
HR policy advice	80	-	80	180
Legal fees: donated services	300	-	300	-
Subscriptions	284	-	284	460
Professional indemnity insurance	1,054	-	1,054	759
Recruitment	1,213	-	1,213	553
Office supplies	840	-	840	385
Office equipment - laptop	-	-	-	499
Bank charges	116	-	116	226
Publicity CfG T-shirts (also see note 7)	-	-	-	184
Accounting & payroll: donated services	2,400	-	2,400	2,400
<u>Office accommodation:</u>		-		
Prison Visitors Centre: donated facilities	600	-	600	3,600
St Stephen's Church: donated facilities	5,484	-	5,484	-
Office licence fees payable to St Stephen's PCC	3,516	-	3,516	-
	17,868	-	17,868	10,726

NOTES TO THE ACCOUNTS

CfG moved to its new offices at St Stephen's Church South Lambeth in September 2022. CfG holds a licence for the use of office space at non-commercial rates as St Stephen's Parochial Church Council wish to support CfG's charitable activities. See further details in note 15 below. CfG recognises donated facilities calculated as the difference between the cost of commercially available accommodation in the Vauxhall area and the actual amount payable to St Stephen's PCC.

11 Governance costs

			2023	2022
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Independent Examiner's fee	1,200	-	1,200	1,200
Company secretarial services	600	-	600	600
AGM	167	-	167	-
Trustee training	52	-	52	-
	2,019	-	2,019	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

			2023	2022
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Staff advance for expenses	400	-	400	400
Prepaid DBS check fund	167	-	167	167
Gift Aid receivable	25	-	25	-
	592	-	592	567

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. CfG repaid the loan in full to his executors on 25 November 2022.

14 Other creditors: amounts falling due within 1 year

			2023	2022
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Pension amounts payable to Peoples Partnership	755	-	755	523
Other staff payables	107	-	107	-
Accruals	325	-	325	175
	1,187	-	1,187	698

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

NOTES TO THE ACCOUNTS

15 Related party disclosures

Trusteeship in common: one of our directors, Rosalind Hallifax is also a trustee of St Stephen's PCC (The Parochial Church Council of the Ecclesiastical Parish of St Stephen's Church South Lambeth, registered charity number 1138630). On 7 September 2022, the company entered into a licence with St Stephen's PCC for the use of space within St Stephen's Church, giving non-exclusive access to office facilities, at a fee of £75 per week, for the period of one year. The licence was renewed for a further year on 1 September 2023. Ros recuses herself from all board decisions that the company takes in relation to St Stephen's PCC.

Loan from a director: In 2020 CfG accepted additional funding of £5,600 from the late Matthew Devlin, then a director and trustee of the company. 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 income. For the duration of the loan, the cash resources of 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 2023 are given below.

	2023	2022
Number of trustees who were paid expenses:	3	3
Nature of the expenses:	£	£
Travel	-	44
Subsistence, Next Chapter	18	-
Subsistence, Tudor Wellbeing Day	-	436
Recruitment advertising	1,138	199
Office equipment : phone contract and new laptop	-	795
Office equipment : mobile phones for staff	372	-
Other office costs and Companies House charges	31	44
Total amount paid	1,559	1,518

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.	54,596	124,285	(88,688)	(2,852)	-	87,341
Next Chapter	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 (see note 7).	-	1,950	(4,802)	2,852	-	-
Total unrestricted funds			54,596	126,235	(93,490)	-	-	87,341
Tudor Wellbeing (Second grant)	Restricted	For measures to support staff, volunteers and trustees in carrying out CfG activities.	-	2,000	-	-	-	2,000
The Henry Smith Charity	Restricted	For for use towards the salaries and other running costs but subject to exclusion of any redundancy and legal costs and fixed asset purchases.	-	20,000	(20,000)	-	-	-
City Bridge Foundation	Restricted	For for use towards the salary, on-costs and clinical supervision costs of an additional Project Co-worker over a three year period.	-	21,375	(21,375)	-	-	-
Total restricted funds			-	43,375	(41,375)	-	-	-
Total funds			54,596	169,610	(134,865)	-	-	89,341

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.	16,291	134,210	(93,763)	(2,142)	-	54,596
Next Chapter	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 (First grant)	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