

Company number: 03080847

Charity Number: 1048181

Safe Ground

Report and financial statements

For the year ended 31 March 2024



Safe Ground

Contents

| | |
|--|----|
| Reference and administrative details of the charity, its trustees and advisors | 3 |
| Objectives..... | 4 |
| Chief Executive's Statement..... | 5 |
| Strategic Report | 7 |
| Our Focus | 7 |
| Significant Events..... | 9 |
| Financial Review 2023/24 | 11 |
| Business Development | 12 |
| Structure, Governance and Management..... | 12 |
| Opinion..... | 15 |
| Statement of Financial Activities | 19 |
| Balance sheet..... | 20 |
| Notes to the Financial Statements | 21 |

Safe Ground
Trustees' annual report
For the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

Safe Ground was established in 1995 and joined Social Interest Group on the 1st November 2022. Social Interest Group is its only member, making it a subsidiary of Social Interest Group. Safe Ground now trades as SIG Safe Ground.

Directors and charity trustees

The directors of SIG Safe Ground are its trustees for the purposes of charity law and, throughout this document, are collectively referred to as the trustees. The current trustees and those who served during the period ended 31 March 2024 are as follows:

Chair

Karl Marlowe

Other trustees

Jeff Loo – Treasurer

Dylan Kerr

Stuart Jenkin

Claire Barton

Company Secretary

Michael Rutherford

Senior Leadership Team

Group Chief Executive

Gill Arukpe

Director of Finance & Resources

Michael Rutherford

Director of People & Culture

Maria Speight

Director of Services & Support

Angela Henry

Paul Addicott (Appointed 15th Jul 2024)

Director of Development, Marketing & Communications

Greg Tythe

Director of External Affairs & Impact

Adam Moll (Appointed 1st Apr 2023)

Director of Housing & Maintenance

Matthew Costin

Director of Compliance, Risk & Internal Audit

Jenny Ralls

Registered office

1 Waterloo Gardens
Milner Square
London
N1 1TY

Auditor

Buzzacott LLP
130 Wood St
London
EC2V 6DL

Bankers

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25 Gresham Street
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Solicitors

Russell Cooke LLP
2 Putney Hill
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DWF LLP
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2 Hardman Street
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Company registration number 03080847

Charity registration number 1048181

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Safe Ground
Trustees' annual report
For the year ended 31 March 2024

Reference and administration information set out on the previous page form a part of this report. The financial statements comply with current statutory requirements, the Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives

Purposes and Aims

The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit. They are satisfied that the charity's aims and objectives meet the public benefit requirement and that the charity's activities support those aims.

The objects of the Charity as set out in the Articles of Association for the public benefit:

The Company's object is to advance the education of the public, particularly but not exclusively prisoners, in the arts, specifically drama, literature, and poetry, and to use the arts to rehabilitate prisoners, offenders, and community members by promoting and developing people's creative and artistic abilities, parenting skills, and relationship skills.

Activities

SIG Safe Ground is an expert in designing and delivering arts-based, therapeutic group work. We operate nationally in various custodial and community settings, creating spaces where transformational change can occur. Our work offers access to new perspectives, creates opportunities for discussion and debate, and invites participants to take risks, experiencing themselves and each other in new ways.

Our programmes create a positive impact; analysis of Fathers Inside shows a 40% reduction in re-offending between programme participants and their counterparts who did not participate (Justice Data Lab, 2016). Our most recent evaluation of the Fathers Inside programme (Blagden 2019) highlighted a statistically significant reduction in parental stress pre/post programme and a significant increase in less-restrictive attitudes towards parenting because of the programme. 76.5% of participants engaged in further ETE (education, training and employment) one month after completing Fathers Inside, compared to 53.6% before the programme.

Chief Executive's Statement

This year, we made remarkable progress and achieved meaningful milestones, including supporting 9,922 people through Safe Ground's programmes and family services. We improved staff retention by increasing training, development and staff pay and reduced our vacancy rate. We should take pride in and celebrate this significant achievement.

We remain dedicated to finding practical service solutions to support the demands of people in need and for commissioners responsible for strategically meeting those needs. We aim to do this from across a wide range of health and social care areas caused by the inequity of access for the poorest in our society to a good home, employment and health and social care. Many of the people we support feel trapped in the criminal justice system, homelessness cycle and within the mental health pathways.

In a world where socio-economic issues are increasingly entwined, our rich and diverse experience across multiple sectors and policy areas places us in a strong position to innovate and develop new models to support those facing multiple disadvantages.

The advent of a new government with fresh ideas and a fresh approach brings cause for optimism. We know that many immediate challenges they must resolve, from overcrowded prisons to underfunded social care, directly impact the people we support and our frontline staff teams trying to make a difference. Reforms will take time, and we are acutely aware of the financial restrictions the new administration must operate within. However, we are confident that we can and will be part of the solutions to make our public services more impactful, efficient, and equitable.

We at SIG Safe Ground take great pride in offering opportunities for participants in our peer work programs, staff recruitment, service reviews, focus innovation meetings, audits, and employment. This approach has resulted in impactful outcomes and improved our services and learning. Our dedicated efforts in establishing a genuine approach to Equity, Diversity, and Inclusion (EDI) have been a great source of inspiration. We recently were shortlisted for a Charity Times award for our EDI work. We wholeheartedly embrace and celebrate every voice in our communities and are resolute in dedicating substantial resources to our EDI programs to move beyond tokenism.

Our ambition of resident and participant inclusivity in all we do aims to bring about systems change and acknowledge the invaluable wisdom and experience of those most affected by systems and services. By sharing lived experiences and well-informed perspectives on critical issues, their voices ensure our efforts are meaningful in confronting injustices head-on. Our influential Theory of Change, centred on Identity, Community, and Relationships, has profoundly impacted our support for programme participants.

Our phenomenal staff are our greatest strength, displaying untold resilience, innovation and passion to support positive change in the most challenging circumstances. We are investing in the training and support required to keep our services safe and keep our staff feeling valued and fulfilled in their roles. Our culture, the 'How' we work together, is critical to achieving this. We have introduced changes to our incidents and investigations processes to nurture a trauma-informed culture that prioritises learning over blame and understands that there will be challenging situations in the sectors we work in. Adverse outcomes cannot always be avoided.

A significant achievement has been expanding our Criminal Justice Services by taking on Family Service contracts through partnerships with HMP Altcourse and HMP Lowdham Grange under SIG Safe Ground. This has allowed us to offer programs and support to families and those in prison, which has truly inspired the men who have completed our programs in custody and their families. They speak highly of the transformative effect and the positive changes it will bring to their future. Fifty-seven men completed the programmes last year; we gave 300 books to families on 11 family days and delivered over 1,562 hours of purposeful activity.

SIG Safe Ground has cultivated an inspiring and successful community. At the SIG annual recognition awards, SIG Safe Ground HMP Altcourse Family Service Manager was awarded for her innovative

Safe Ground
Trustees' annual report
For the year ended 31 March 2024

approach, passion and outstanding delivery. I am deeply honoured to have received a prestigious Social Care Leadership Award for my dedication to leadership excellence.

Looking ahead, we are committed to continuously raising the bar in service delivery, incident management, and care and support provision to ensure everyone in our community receives the deserving support and attention. Standing at a crossroads for public services, we are more determined than ever to play our part in building a more just and equitable society where everyone has every opportunity to be the best version of themselves.

A handwritten signature in purple ink, appearing to read 'G Arukpe', is positioned above the name of the signatory.

Gill Arukpe, Group Chief Executive

27th November 2024

Strategic Report

Safe Ground (traded as SIG Safe Ground) is an award-winning charity that designs and delivers pioneering therapeutic group work nationally for people in prison and community settings. We have a strong track record of delivering impact and a comprehensive suite of group work programmes that focus on behaviours and social issues. Our excellent work continued throughout this year, and we are excited to share our learning and reflections.

We always expect groups to contain significant diversity of experience, background, offence type, learning needs and style, mental well-being, concentration, focus, friendship status and familiarity among participants. Our programmes are designed to accommodate equally meaningful participation from people who cannot read or write, do not have English as a first language, and may have cognitive or physical impairments, dependency issues, anxiety, or other difficulties with education, group work or participation. This was certainly true of the groups of participants we worked with this year.

Results and Impacts

This year, SIG Safe Ground worked with a total of 113 participants in prisons, delivering its programmes and group work sessions. The new family services and visitor centres received 7,795 adults and 2,014 children. These numbers are expected to grow next year as our family support services develop.

Our Focus

Promoting a Positive Safety Culture

At the start of the year, we set out to cultivate a positive safety culture and made significant progress in incident reporting, safeguarding and whistleblowing. Through focus groups and webinars, training, expert advice, and practical information, we've empowered colleagues and participants, fostering a culture of curiosity, learning and constructive feedback.

Our parent company, SIG, introduced new processes and procedures for reporting accidents, incidents, and near misses (AINMs) and a new whistleblowing system. This change emphasises the importance of confidentiality, collaboration, and protection, and we have trained a team of Whistleblowing Champions from across the organisation as approachable experts who can give advice. We gained rich feedback around improving physical safety, reviewing de-escalation, breakaway and team regulation training, leadership commitment to safety 'by design and default', and reviewing relevant policies and procedures.

We also recognise our services' challenging and unique safeguarding situations and have invested in comprehensive staff training to address complex care and support needs. Each service now has a trained local safeguarding lead who provides tailored support and training to meet the unique care requirements of the residents and participants they support. We will provide more targeted staff training to encourage reporting and align our procedures with the NHS's Patient Safety Incident Response Framework as best practice. We will also normalise shared learning in response to AINMs and ensure our response and approach to learning are trauma-informed.

Creating a Sustainable Workforce

SIG's People & Culture team supports the staff at SIG Safe Ground. The team led a powerful transformation throughout the year to elevate our recruitment, training, and development capabilities. This involved expanding the team, streamlining workflows, enhancing management capability, and prioritising permanent role fulfilment.

Safe Ground
Trustees' annual report
For the year ended 31 March 2024

The team revamped our recruitment strategy, resulting in more efficient processes and new channel partnerships. The introduction of *Reach*, our first Applicant Tracking System, ushered in automation, reduced time-to-hire, and revolutionised our onboarding process, delivering a 60% decrease in our vacancy rate across the group. They reviewed our e-learning and broader training program and successfully implemented data analytics to produce regular reports and ensure compliance. Online training across the group saw a compliance surge from 75% to 82%.

Renewing our Investors in People accreditation underscored our commitment to employees' well-being. Recognising the pivotal role of fair compensation, we collaborated with SIG and the Board to enhance pay rates and address disparities. SIG strategically established an optimal payroll solution by embedding payroll into the People & Culture team and workflows.

Creating an Empowering and Inclusive Culture

Inclusivity ensures equity of opportunity and inclusion for all if fully embraced and understood. Our Equality, Diversity and Inclusion (EDI) Programme has flourished this year, culminating in a group-wide programme that ardently fosters a culture of collective learning and continuous improvement across every echelon of SIG Safe Ground and the wider group.

We've spearheaded initiatives from policy development and recruitment processes to cost-of-living support, staff training, and workshops. We've also expanded our expertise in community consultations and working with SIG's External Affairs Team. Through these concerted efforts, SIG Safe Ground ensures top-tier, inclusive support for all who need us and the influence of industry standards and best practices.

Our volunteer EDI Ambassadors across SIG are dedicated to embedding inclusivity throughout our service delivery approaches, programs, and day-to-day activities. They support developing transparent career development and best practices models to ensure we provide demographic-sensitive services and programs. They nurture and retain strong links to our Participant and Resident Involvement Group, representing the voices of those accessing our services.

Together, they gauge various stakeholder opinions through workshops, support groups, community forums, and house meetings. The collective findings from these engagements inform and enhance local service delivery approaches and unroot any unconscious bias. This plan includes developing training in understanding learning-based challenges, discriminative behaviours, and learning styles of neurodiverse communities. Our plans for next year involve implementing an inclusion learning package for all staff and senior leadership.

Building Inclusive Communities

We formed strong partnerships with voluntary agencies to unite marginalised communities and drive positive change. Recognised as a Disability-Confident organisation, we aim to lead in improving behaviours and cultures internally and within our external networks and communities and reap the benefits of inclusive recruitment practices.

Supporting Systems Change

In response to feedback from residents and participants regarding how they felt trapped and unsupported by the current external health, housing and criminal justice systems, SIG, our parent company, invested in and established an External Affairs Directorate. Officially launched in June, this team empowers the voices of service residents and participants so key decision-makers can hear them in local and national government. Learning from their lived experience and their vision of what they need to help create solutions to enable them to succeed.

As we celebrate our inaugural year of accomplishments, we are resolute in our commitment to influencing and shaping national and local policy, all for the betterment of SIG's service residents and participants. To ensure our initiatives are firmly rooted in lived experience, we conducted extensive focus groups involving more than 230 residents, participants, staff, and commissioners across our services. This approach gave us intimate insights into the necessary changes to enhance health and social care services. Our research

Safe Ground
Trustees' annual report
For the year ended 31 March 2024

findings unveiled clear themes and areas where our residents and participants felt statutory service delivery could be improved and had failed them, revealing multiple barriers to equitable and compassionate support and treatment, especially when they have a dual diagnosis – where they feel ping-ponged between health agencies, refusing to help while they are still using drugs and alcohol but mentally unwell. With this insight, we have developed strategic priorities for our influence and advocacy work, focusing on integrated care, community care, Mental Health Act reform, and destigmatising services through equitable practices.

Business Continuity

To retain our workforce, we invest in continuous personal and professional development through e-learning, broader training courses, and competitive staff salaries to retain our workforce. We also focus on shaping and improving our properties through a new home standard and quality estate management. This plan prioritises safety, energy efficiency, inclusivity, and accessibility to make a social and environmental impact and exceed residents' expectations. We continue to focus on enhancing service delivery through alliances, learning, a willingness to take risks, and ambition to generate new growth opportunities, attract a wider audience, and establish ourselves as a resilient and innovative sector leader.

Carbon Management Plan

We are working towards ISO14001 and are committed to the goal of net-zero carbon emissions by 2030, which aligns with the group's sustainability policy. Our partnership with Auditel, a highly respected carbon solutions company, includes producing a PPN 06/21-compliant Carbon Reduction Plan, demonstrating our commitment. Our focus on sustainability promotes sustainable transport through initiatives such as our CycleScheme. We embrace technologies to facilitate meetings and reduce paper consumption. Our emphasis on waste minimisation includes adopting circular practices and sustainable disposal of PPE and other waste through reduction, reuse and recycling to meet legislative and regulatory requirements for waste disposal.

Significant Events

Having transferred into Social Interest Group, the year concentrated on embedding the SIG Safe Ground culture in how we work within the group. The most significant development was the contract awarded by Sodexo, in which we partnered with them in HMPPS Altcourse and HMPPS Lowdham Grange. We want to thank Sodexo and the Ministry of Justice for their innovative approach to this contract model - a first of its kind for all involved. It represents a groundbreaking initiative that employs SIG Safe Ground's arts-based, therapeutically informed programs to rehabilitate more men in prison and have a genuinely inspiring impact on family integration, expanding our models, partnerships, and footprint to support families.

HMP Altcourse

Supporting Children and Families of Imprisoned Parents

In June, we took over the management of the Family Service at Sodexo's HMP Altcourse in Merseyside. Our new partnership sees SIG Safe Ground manage the Outside Visitor Centre in the family wing. This innovative and exciting new model supports families, putting creative and trauma-informed practice at the heart of our work. As a Category B prison housing 1,200 men, Altcourse receives a high remand population on short sentences. As a result, we supported 39,605 visitors in our first year of operation, many of whom were first-time visitors and families who may only have been with our service for a couple of weeks or months.

Our Family Liaison Team works to provide a warm and welcoming space during a highly stressful time in people's lives. In January, our new Family Counsellor joined the team, another first for SIG Safe Ground. This role enables us to create and deliver bespoke counselling for men engaged with our service and their families. Our monthly *Family Day* events offer extended special visits that provide relief and joy and an essential space for men in custody and their families and friends to spend quality time together.

Safe Ground
Trustees' annual report
For the year ended 31 March 2024

Importantly, they help reinforce the value of community support in the rehabilitation process. In partnership with the Give A Book Scheme through Prison Reading Groups, we've given out over 300 books for each event as part of a prison-wide reading strategy for children to choose a book to encourage reading with parents and at home.

Family Relationship Programmes

Healthy relationships are a critical criminogenic need to reduce reoffending. SIG Safe Ground supports family contact, and at HMP Altcourse, we have a unique opportunity to work with everyone affected by a man going to prison. We work with the men in custody on programmes while supporting their families, creating child-friendly environments, and providing family counselling. Our family relationships programmes are actively anti-punitive and offer opportunities for men to build a sense of shared ownership over the work and develop shared responsibility for themselves and each other. Through our unique group work model, we aid the development of new creative and non-traditional skills, enabling sustainable personal change with participants better understanding themselves and their lived experience's impact on family relationships to become better connected and accountable.

Impact Stories

This narrative from HMP Altcourse powerfully reminds us of the capacity for kindness in every setting, even those as unlikely as prisons. SIG Safe Ground's dedication to treating each visitor and resident with dignity and respect has cultivated an atmosphere where positive relationships can flourish, significantly altering the traditional perceptions of prison environments.

Heartwarming Gestures of Gratitude

The journey began with a family from Cheshire whose son spent 175 days at HMP Altcourse. During this challenging time, the family went through different emotions, from sadness to hope, mainly because of the support they received from the prison's Visitor Centre Team. The team's approach went beyond their usual duties; they provided a compassionate space that made it easier for the family, helping them handle the challenges of having a loved one in prison.

One of the most touching aspects of this family's experience was the extraordinary care shown during their visits. From dealing with initial problems, like the son's lack of access to basic amenities, to organising family days that brought happiness and a sense of normality, the staff's efforts were pivotal in turning the prison visit experience from stressful to comforting.

The family's thanks went beyond their son's transfer to another facility. Touched by the kindness and support of the Altcourse staff, the family returned to the prison to personally deliver gifts of tea, coffee, and a heartfelt card to the team. This gesture wasn't just a simple thanks but a recognition of the staff's lasting impact on their lives. This act of kindness also shows the human connections formed, going beyond the interactions one would expect in a prison.

Transformation Journeys

Man Up, our arts-based group work programme, has been delivered several times at HMP Altcourse since September. Designed to support groups of men across all ages, it asks them to consider the values, attitudes and thinking so often informed by those cultural norms and the associated pressures and expectations of being a 'man'. For the first time, SIG Safe Ground's Fathers Inside Program took place at HMP Altcourse, which was co-facilitated by our Family Counsellor. The 12 men who completed the four-week intensive program spoke highly of its impact and influence and the difference the toolkit will make in their future.

"This course, Fathers Inside, has helped me to deal with my emotions. I'm here in prison for a violent crime as I have an anger problem. Now, I've built a toolbox to help me to be the best version of myself. I've learnt so much from this course. I wish I had done it before I came to prison because I wouldn't be here now. I have laughed, cried, been told off, praised, and told how proud they are of me, which means a lot. And the lads. Wow. Seeing

Safe Ground
Trustees' annual report
For the year ended 31 March 2024

so many grown men step out of their comfort zone. Perform plays, play games. It's something you don't see in prison."

"There are no words to say how much I appreciate everything you have done for me. Thank you so much."

"I've learnt so much from the course. I've built a toolbox to help me be the best version of myself. "

HMP Lowdham Grange

Supporting Rehabilitation and Family Integration

We know that culture change requires buy-in from all parties, whether staff, men or their families. Our programs are integral to the new Family Pathways strategy at HMP Lowdham Grange in Nottingham. Our partnership began in January 2024. As a Category B training prison that houses up to 920 men serving longer sentences of 1 and 4+ years, we are excited to have the opportunity to implement a 'whole-institution' approach to family work, fostering lasting and meaningful relationships, and ensuring a holistic approach to rehabilitation.

Our groundbreaking rehabilitation and family integration initiative promotes healing, growth, and strengthening familial bonds through innovative and transformative approaches. A significant milestone this year was our work on the prison wings. Engaging directly with the men was crucial in building trust and understanding, essential to our mission. These interactions on the wings led to meaningful conversations, bringing forth many ideas and profound insights into men's daily realities and challenges in prison.

The Family Day events at Lowdham were essential to our efforts. Feedback from these events has been very positive, showing a strong appreciation for their safe and supportive environment. We know that by helping men explore their identity and relationships, we can improve their well-being, families' well-being, and broader networks. We have laid the foundations to grow and improve the service to make a real impact.

Training and Community Building

Lasting change depends on having a supportive environment. As we embark on our journey to embed our service in Lowdham, we have completed extensive Prison Induction Training, which equips our staff with the essential skills they need to navigate the prison. More importantly, these training sessions were shared with newly recruited Prison Custody Officers (PCO) and Operational Support Officers (PSO), fostering early connections, a shared sense of purpose and integrating our philosophies into the fabric of prison daily operations to drive cultural change.

By participating alongside prison staff and engaging in team-building activities, SIG Safe Ground has established a solid foundation for its work, promoting an environment of growth and understanding. SIG Safe Ground is exploring the possibility of organising external exhibitions in collaboration with local art galleries and museums. These exhibitions will showcase our participants' artistic and creative works and educate the public about the rehabilitation process and the importance of supporting reintegration efforts.

Financial Review 2023/24

At the end of the financial period, the charity had unrestricted general reserves of £94,869 (2022/23 - £61,755). The charity incurred a surplus of £33,114 during the period ended 31 March 2024 (2022/23 - deficit of £24,029).

The trustees consider the results acceptable, given the charity's status as a subsidiary undertaking in Social Interest Group, the wider economic environment, ongoing changes, and increased competition within the sector.

Principal risks and uncertainties

Safe Ground
Trustees' annual report
For the year ended 31 March 2024

There are several new areas of work developing for us in the year ahead, all at the early stages of an agreement but significant as contributions to the new Probation formulation, new partnerships and delivery sites, and we look forward to those coming to fruition efficiently. There is always a risk that work in advanced discussion can fail to materialise. Cashflow and projections often do not seem to correlate for a small organisation like SIG Safe Ground. While we are used to the perennial risks of delivering high-quality services in an increasingly price-focused environment, we are aware of the risks ahead now more than ever. The Trustees are engaged and actively involved in strategic thinking and planning, and we work to future-proof the organisation with our approach. We intend to improve our communications, raise our profile and sustain our impact, driving commissioning and philanthropic funding and transforming individual, group and institutional dynamics.

Reserves policy and going concern

Following SIG Safe Ground's joining the Group, the trustees reviewed the long-term level of reserves needed for the company. They agreed to change the level of reserves to the equivalent of at least one month's trading. At 31 March 2024, they were £94,869. The trustees will continue to review the reserves policy and position.

The trustees were satisfied with the charity's ability to continue as a going concern and monitor income and the reserves position.

Business Development

We submitted bids to HMPPS for a new service to directly support men's transition from custody into the community. We're committed to leading and changing conversations here at Altcourse and nationally about what 'good practice' looks like across the UK prison system. Over the next few months, our primary focus will be fully embedding a new Counselling Service and reintroducing a play facility for children.

Fundraising

This year was made possible by the generous support of John Armitage Charitable Trust, The Weavers' Company and generous individual major donors.

Thank You

This report and all the work SIG Safe Ground completed over the last year would not have been possible without the considerable and ongoing contributions of all our multiple partners, allies, supporters, participants and funders.

SIG Safe Ground would like to thank all our participants and Alumni for their engagement this year, our Patrons - Baroness Helena Kennedy, Lord Lucas, Lord Ramsbotham, Melly Still, Professor Renos Papadopoulos and Joelle Taylor. Thanks to all our sector colleagues, most notably the HMP Altcourse and HMP Lowdham Grange teams.

Structure, governance and management

SIG Safe Ground is a registered charity controlled by its governing document and a deed of trust. Its constitution is governed by the Memorandum and Articles of Association dated 11 July 1995, as amended by a special resolution dated 26 January 2011.

SIG Safe Ground is a company limited by guarantee not having a share capital (Number 03080847) and is registered as a charity with the Charity Commission (Number 1048181).

The Company is governed by a board of trustees whose principal responsibilities are setting and monitoring the organisation's strategic direction and establishing policy. All trustees volunteer their time and receive no financial benefits from the Company.

Safe Ground
Trustees' annual report
For the year ended 31 March 2024

The board of trustees meets at least four times a year. Individual trustees also support the CEO, who is responsible for the Company's day-to-day management.

On 1st November 2022, the Company joined Social Interest Group, and Social Interest Group became the sole member.

Appointment of trustees

The trustees are listed on page 1. The non-executive trustee directors hold office for an initial period of three years with the possibility of a second term of three years. The board consists of no fewer than three and no more than five persons appointed by the trustees at any time at a meeting or in writing. No person under the age of 18 may be appointed as a trustee.

The Nominations Committee recruits trustees using specialist recruitment agents and advertisements. A rigorous interview process, which includes service users, takes place. Candidates usually attend a board meeting and visit projects before being confirmed in post.

Trustee induction and training

New trustees must familiarise themselves with the content of the Articles of Association, their legal obligations under charity and company law, the organisational structure of SIG Safe Ground and its recent financial performance. Trustees are encouraged to attend appropriate external training events that will facilitate the undertaking of their role.

Related parties and relationships with other organisations

SIG Safe Ground is a member of Social Interest Group, of which it is a subsidiary. It provides all support functions, senior management and strategic guidance. All Social Interest Group companies support The Charity in its charitable objectives: SIG Equinox Care, SIG Penrose Options, SIG Housing Trust and SIG Pathways to Independence.

Remuneration policy for key management personnel

Social Interest Group non-executive directors set the Group Chief Executive's remuneration. They and all other staff are remunerated in accordance with a job evaluation process and market rates, which external consultants review.

Policy for employment of disabled persons

The charity's policy is not to discriminate against persons covered by the Disability Discrimination Act 1995 because of their disability, whether in or applying for employment or in the delivery of services.

The key areas of our policy cover recruitment and employment (disabled applicants not being considered any less favourably on the grounds of their disability), service delivery (disabled applicants and service users not being treated less favourably on account of their disability), and information (ensuring information is accessible to all).

Employee information

The Charity takes its investment in its staff's professional development seriously and aims to provide different learning opportunities. The charity aims to see staff develop and share learning so that value can be added and staff contribute to our growth and success. To ensure all modules are covered, we introduced a new core training programme based around the Care Certificate, comprising face-to-face and e-learning.

The trustees would like to thank all staff and volunteers for their hard work and dedication during the year in an extremely challenging climate. We confirm that the Charity pays at least the London Living Wage to our employees working in London.

Statement of responsibilities of the trustees

The trustees (who are also directors of SIG Safe Ground for the purposes of company law) are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards (Charity SORP FRS 102).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of SIG Safe Ground and of the incoming resources and application of resources, including the income and expenditure, of SIG Safe Ground for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates which are reasonable and prudent;
- State whether the applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that SIG Safe Ground will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose SIG Safe Ground's financial position with reasonable accuracy at all times and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding SIG Safe Ground's assets and taking reasonable steps to prevent and detect fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the Charity guarantee to contribute an amount not exceeding £1 to the charity's assets in the event of winding up. At year-end, there was one such guarantee. The trustees are not members of the charity and have no beneficial interest in it.

The trustees' annual report, which includes the strategic report, was approved by the board of trustees and signed on their behalf on 27th November 2024 by:



Dr Karl Marlowe
Chair

Independent auditor's report to the members of Safe Ground

Opinion

We have audited the financial statements of Safe Ground (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Independent auditor's report to the members of Safe Ground

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

Independent auditor's report to the members of Safe Ground

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the group and the parent charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives of management and the review of minutes of Trustee meetings.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of where management considers there was susceptibility to fraud and knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested and reviewed journal entries to identify unusual transactions;
- Tested the authorisation of expenditure; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Review of the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Agreeing financial statements disclosures to underlying supporting documentation.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility

Independent auditor's report to the members of Safe Ground

to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Buzzacott LLP". The signature is written in a cursive, flowing style.

Hugh Swainson (Senior Statutory Auditor)

For and on behalf of Buzzacott LLP, Statutory Auditor

130 Wood Street

London

EC2V 6DL

02 December 2024

Safe Ground**Statement of Financial Activities (incorporating income and expenditure account)****For the year ended 31 March 2024****Statement of Financial Activities**

| | | Unrestricted funds | Restricted funds | 2024 Total Funds | Unrestricted funds | Restricted funds | 2023 Total Funds |
|--------------------------------|------|-----------------------|------------------|-----------------------------|-----------------------|---------------------|----------------------|
| | Note | | | | | | |
| Income from: | | | | | | | |
| Charitable Activities | | 472,125 | - | 472,125 | 168,672 | - | 168,672 |
| Donations and legacies | 2 | 85,000 | - | 85,000 | 49,999 | 1,350 | 51,349 |
| Investment income | 3 | <u>2,734</u> | <u>-</u> | <u>2,734</u> | <u>631</u> | <u>-</u> | <u>631</u> |
| Total income | | <u>559,859</u> | <u>-</u> | <u>559,859</u> | <u>219,302</u> | <u>1,350</u> | <u>220,652</u> |
| Expenditure on: | | | | | | | |
| Trading costs | 4 | <u>(526,745)</u> | <u>-</u> | <u>(526,745)</u> | <u>(214,997)</u> | <u>(29,687)</u> | <u>(244,684)</u> |
| NET (LOSS)/INCOME | 5 | 33,114 | - | 33,114 | 4,305 | (28,337) | (24,032) |
| Reconciliation of funds | | | | | | | |
| Total funds brought forward | | 61,755 | - | 61,755 | 57,450 | 28,337 | 85,787 |
| Total funds carried forward | 13a | <u><u>94,869</u></u> | <u><u>-</u></u> | <u><u>94,869</u></u> | <u><u>61,755</u></u> | <u><u>-</u></u> | <u><u>61,755</u></u> |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14a to the financial statements.

Safe Ground
Balance Sheet
As at 31 March 2024

Balance Sheet

| | | Unrestricted fund | Restricted fund | 2024 Total funds | 2023 Total funds |
|-------------------------------------|------|----------------------|--------------------|---------------------|---------------------|
| | Note | | | | |
| Fixed assets | | | | | |
| Tangible assets | 10 | - | - | - | - |
| Current assets | | | | | |
| Debtors | 11 | 192,675 | - | 192,675 | 8,400 |
| Cash at bank and in hand | | 208,228 | - | 208,228 | 112,911 |
| | | <u>400,903</u> | <u>-</u> | <u>400,903</u> | <u>121,311</u> |
| Creditors | | | | | |
| Amounts falling due within one year | 12 | (306,034) | - | (306,034) | (59,556) |
| Net current assets | | <u>94,869</u> | <u>-</u> | <u>94,869</u> | <u>61,755</u> |
| NET ASSETS | | <u>94,869</u> | <u>-</u> | <u>94,869</u> | <u>61,755</u> |
| FUNDS | | | | | |
| Unrestricted funds | | | | 94,869 | 61,755 |
| Restricted funds | | | | - | - |
| TOTAL FUNDS | 13a | | | <u>94,869</u> | <u>61,755</u> |

Approved by the trustees on 27th November 2024 and signed on their behalf by



Karl Marlowe
Chair



Gill Arukpe
Chief Executive

Company number 03080847

Safe Ground
Notes to the Financial Statements
For the year ended 31 March 2024

Notes to the Financial Statements

1 Accounting Policies

a) Statutory information

SIG Safe Ground is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found in the Report of the Trustees.

The registered office is 1 Waterloo Gardens, Milner Square, London, N1 1TY.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Company has taken advantage of the disclosure exemptions under FRS 102 Paragraph 3.1B in respect of the requirements to prepare a statement of cash flows.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The financial statements are drawn up on a going concern basis. The Group has prepared a 10 year business plan. As well as considering the impact of a number of scenarios on the business plan, the Board also adopted a stress testing framework against the base plan. The Board after reviewing the company position, budgets for 2023/24 and the projections for 2024/25 have adequate resources to continue to meet their liabilities over the period of 12 months from the date of approval of the financial statements (the going concern assessment period).

Social Interest Group will not recall the inter-company balances within the next 12 months, unless the Trustees deem that Equinox can afford to repay the balances. In addition, the trustees of both Social Interest Group and Penrose Options have expressed their intention to continue to provide support to Equinox Care, including providing working capital, for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Safe Ground
Notes to the Financial Statements
For the year ended 31 March 2024

- 1 Accounting Policies (continued)**
- g) Fund accounting**
 Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund. Unrestricted funds are donations and other income received or generated for the charitable purposes.
- h) Expenditure and irrecoverable VAT**
 Expenditure is recognised once there is a legal obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.
- i) Central support costs**
 Central support costs are incurred by the parent company, Social Interest Group, and are for senior management, finance, human resources, payroll, workforce development, housing income management, quality & performance and information & communication technology. These departments are vital to the smooth running of SIG Safe Ground's charitable activities.
- j) Operating leases**
 Rental charges are charged on a straight-line basis over the term of the lease.
- k) Tangible fixed assets**
 Items of equipment are capitalised where the purchase price exceeds £1,000. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.
 Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:
- Plant & Machinery – 25% reducing balance
 - Fixtures & fittings – 25% reducing balance
- l) Debtors**
 Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.
- m) Cash at bank and in hand**
 Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.
- n) Creditors and provisions**
 Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.
- o) Financial instruments**
 The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Safe Ground
Notes to the Financial Statements
For the year ended 31 March 2024

2 Donations and Legacies

| | 2024 £ | 2023 £ |
|---|---------------|---------------|
| Donations | 50,000 | 49 |
| Grants | 35,000 | 51,300 |
| | <u>85,000</u> | <u>51,349</u> |
| Grants received, included in the above, are as follows: | | |
| John Armitage Charitable Trust | 35,000 | 35,000 |
| ACE - The New Normal - Arts Council Grant | - | 1,350 |
| Weavers | - | 15,000 |
| | <u>35,000</u> | <u>51,350</u> |

3 Investment Income

| | 2024 £ | 2023 £ |
|--------------------------|--------------|------------|
| Deposit account interest | <u>2,734</u> | <u>631</u> |

4a Analysis of expenditure (current year)

| | Charitable activities £ | Governance costs £ | Support costs £ | 2024 Total £ | 2023 Total £ |
|-------------------------------|-------------------------------|--------------------------|-----------------------|--------------------|--------------------|
| Staff costs (Note 6) | 254,508 | - | 154,813 | 409,321 | 207,269 |
| Recruitment & training | - | - | 14,516 | 14,516 | 480 |
| Subsistence & travel | 15,711 | - | 940 | 16,651 | 11,007 |
| Premises Costs | - | - | 5,567 | 5,567 | 12,929 |
| Office running costs | 8,308 | - | 13,391 | 21,699 | 1,561 |
| Insurance | - | - | 9,671 | 9,671 | 672 |
| Information technology | - | - | 23,350 | 23,350 | 704 |
| Bank charges | - | - | 10 | 10 | 134 |
| Legal & Professional | - | - | 8,729 | 8,729 | 4,509 |
| Depreciation | - | - | 2,125 | 2,125 | 1,165 |
| Audit fees | - | 3,080 | - | 3,080 | 1,428 |
| Other Costs | 10,754 | 32 | 1,241 | 12,027 | 2,826 |
| Total expenditure 2024 | <u>289,281</u> | <u>3,112</u> | <u>234,353</u> | <u>526,746</u> | |
| Total expenditure 2023 | <u>220,711</u> | <u>1,428</u> | <u>22,542</u> | | <u>244,684</u> |

Safe Ground
Notes to the Financial Statements
For the year ended 31 March 2024

4b Analysis of expenditure (prior year)

| | Charitable activities £ | Governance costs £ | Support costs £ | 2023 Total £ |
|------------------------|-------------------------------|--------------------------|-----------------------|--------------------|
| Staff costs (Note 6) | 207,269 | - | - | 207,269 |
| Recruitment & training | - | - | 480 | 480 |
| Subsistence & travel | 11,007 | - | - | 11,007 |
| Premises Costs | - | - | 12,929 | 12,929 |
| Office running costs | 292 | - | 1,269 | 1,561 |
| Insurance | - | - | 672 | 672 |
| Information technology | - | - | 704 | 704 |
| Bank charges | - | - | 134 | 134 |
| Legal & Professional | - | - | 4,509 | 4,509 |
| Depreciation | - | - | 1,165 | 1,165 |
| Audit fees | - | 1,428 | - | 1,428 |
| Other Costs | 2,146 | - | 680 | 2,826 |
| Total expenditure 2023 | <u>220,711</u> | <u>1,428</u> | <u>22,542</u> | <u>244,684</u> |

5 Net income / (expenditure) for the year

This is stated after charging:

| | 2024 £ | 2023 £ |
|--------------------------|--------------|--------------|
| Depreciation | - | 1,164 |
| Operating lease rentals: | | |
| • Property | - | 12,929 |
| Audit fee | <u>3,840</u> | <u>1,428</u> |

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows

| | 2024 £ | 2023 £ |
|---|----------------|----------------|
| Salaries and wages | 219,664 | 141,413 |
| Redundancy and termination costs | - | 9,707 |
| Social security costs | 19,371 | 11,018 |
| Employer's contribution to defined contribution pension schemes | 6,068 | 9,859 |
| Agency costs | <u>9,405</u> | <u>35,272</u> |
| | <u>254,508</u> | <u>207,269</u> |

No employee earned more than £60,000 during the year (2023: £nil).

The key management personnel compensation during the year was borne by the parent entity Social Interest Group (2023: £51,864).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

7 Staff numbers

| | 2024 No | 2023 No |
|-------------|-------------|------------|
| Operational | <u>11.6</u> | <u>3</u> |

Safe Ground
Notes to the Financial Statements
For the year ended 31 March 2024

8 Taxation

SIG Safe Ground is a registered charity and is exempt from Corporation Tax on its charitable income as it is spent on charitable purposes.

The Charity is part of Social Interest Group VAT registration. However, as virtually 100% of its income is exempt, the VAT on purchases is irrecoverable and therefore included in expenditure.

9 Related party transactions

SIG Safe Ground was charged £240,355 for central office functions provided by the parent charity Social Interest Group (2023: £Nil).

SIG Safe Ground owed £200,923 to its parent, the Social Interest Group at the year-end (2023: £44,363).

SIG Safe Ground owed £96,152 to SIG Penrose at the year-end (2023: £Nil).

10 Tangible fixed assets

| | Plant & Machinery £ | Fixtures & fittings £ | Total £ |
|----------------------------------|---------------------------|-----------------------------|---------------|
| Cost of valuation | | | |
| At the start and end of the year | <u>22,476</u> | <u>1,936</u> | <u>24,412</u> |
| Depreciation | | | |
| At the start of the year | 22,476 | 1,936 | 24,412 |
| Charge for the year | - | - | - |
| At the end of the year | <u>22,476</u> | <u>1,936</u> | <u>24,412</u> |
| Net Book Value | | | |
| At the end of the year | <u>-</u> | <u>-</u> | <u>-</u> |
| At the start of the year | <u>-</u> | <u>-</u> | <u>-</u> |

11 Debtors

| | 2024 £ | 2023 £ |
|--------------------------------|----------------|--------------|
| Trade debtors | 192,675 | - |
| Prepayments and accrued income | - | 8,400 |
| | <u>192,675</u> | <u>8,400</u> |

12 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------------|----------------|---------------|
| Trade Creditors | 1,861 | - |
| Amounts owed to parent undertaking | 297,075 | 44,363 |
| Social security and other taxes | 6,752 | 5,193 |
| Pension Contributions | 326 | - |
| Other creditors | 20 | - |
| Accruals and deferred income | - | 10,000 |
| | <u>306,034</u> | <u>59,556</u> |

Safe Ground
Notes to the Financial Statements
For the year ended 31 March 2024

13a Movement in funds (current year)

| | At 1/4/2023 £ | Net movement in funds £ | At 31/3/2024 £ |
|---------------------------|---------------------|----------------------------------|----------------------|
| Unrestricted funds | | | |
| General Fund | 61,755 | 33,114 | 94,869 |
| Total Funds | <u>61,755</u> | <u>33,114</u> | <u>94,869</u> |

Net movement in funds, included in the above are as follows:

| | Incoming Resources £ | Resources Expended £ | Net Movement £ |
|---------------------------|----------------------------|----------------------------|----------------------|
| Unrestricted funds | | | |
| General Fund | <u>559,859</u> | <u>(526,745)</u> | <u>33,114</u> |

13b Movement in funds (prior year)

| | At 1/4/2022 £ | Net movement in funds £ | At 31/3/2023 £ |
|-------------------------------------|---------------------|----------------------------------|----------------------|
| Unrestricted funds | | | |
| General Fund | 57,450 | 4,305 | 61,755 |
| Restricted funds | | | |
| The Emmanuel Kaye Foundation | 7,644 | (7,644) | - |
| London Community Foundation | 13 | (13) | - |
| London Healthy Partnership | 4,565 | (4,565) | - |
| The National Lottery Community Fund | 1,155 | (1,155) | - |
| ACE The New Normal | 6,688 | (6,688) | - |
| Merton Giving | <u>8,272</u> | <u>(8,272)</u> | <u>-</u> |
| | 28,337 | (28,337) | - |
| Total Funds | <u>85,787</u> | <u>(24,032)</u> | <u>61,755</u> |

Net movement in funds, included in the above are as follows:

| | Income £ | Expenditure £ | Net Movement £ |
|-------------------------------------|----------------|------------------|----------------------|
| Unrestricted funds | | | |
| General Fund | 219,302 | (214,997) | 4,305 |
| Restricted funds | | | |
| The Emmanuel Kaye Foundation | - | (7,644) | (7,644) |
| London Community Foundation | - | (13) | (13) |
| London Healthy Partnership | - | (4,565) | (4,565) |
| The National Lottery Community Fund | - | (1,155) | (1,155) |
| ACE The New Normal | 1,350 | (8,038) | (6,688) |
| Merton Giving | <u>-</u> | <u>(8,272)</u> | <u>(8,272)</u> |
| | 1,350 | (29,687) | (28,337) |
| | <u>220,652</u> | <u>(244,684)</u> | <u>(24,032)</u> |

Safe Ground
Notes to the Financial Statements
For the year ended 31 March 2024

13b Movement in funds (prior year) (continued)
The Emmanuel Kaye Foundation

A portion of this fund is reserved for the printing of materials for the new Fathers Inside/Family Man programme. The remaining fund goes primarily towards the Programmes Coordinator salary and core costs.

London Community Foundation

This grant was towards the creation and distribution of a creative journal, Thinking Space, to women across London and in prison.

London Healthy Partnership

Funding to provide a programme to reduce anxiety through reading and creative writing in a therapeutically informed group. Members read together and share feedback.

The National Lottery Community Fund

This fund was directly for the research of welfare beds in secure settings. This project has so far led to a significant policy change in a metropolitan region where the advisor to the PCC has stated he will no longer be working towards the building of a new secure children's unit, but rather, a radical alternative that will offer children less punitive responses and more therapeutic care.

ACE The New Normal

This is an Arts Council England funded project aimed at developing virtual resources to complement our existing resources reaching both people in prison and their families.

13 Analysis of changes in net debt

| | At 1 April 2023 | Cash flows | At 31 March 2024 |
|--------------------------|--------------------|---------------|---------------------|
| Cash at bank and in hand | <u>112,911</u> | <u>95,317</u> | <u>208,228</u> |
| Total | <u>112,911</u> | <u>95,317</u> | <u>208,228</u> |

The charity held no debt during the period, as such the above analysis of cash and cash equivalents serves as a reconciliation of changes in net debt.

14 Guarantees and ultimate parent undertaking

Safe Ground, trading as SIG Safe Ground, is a company limited by guarantee not having a share capital. The Social Interest Group became the sole member of Safe Ground on the 1 November 2022, previously all trustees were members. Each member has guaranteed to pay £1 in the event that Safe Ground was wound up. Social Interest Group is the ultimate parent undertaking. Its charity registered number is 158402. Its company registered number is 9122052. Its registered office is: 1 Waterloo Gardens, Milner Square, London N1 1TY.