

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

Feltham Community Chaplaincy Trust

(A company limited by guarantee)

Charity registration number: 1106260

Company registration number: 05035628

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

FELTHAM COMMUNITY CHAPLAINCY TRUST

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FELTHAM COMMUNITY CHAPLAINCY TRUST
REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|------------------------------------|--|
| Trustees | Tariq Usmani, Chair Adrian Jones Moulana Pathan Paul Foster, Treasurer (appointed 24 January 2023) |
| Charity Registration Number | 1106260 |
| Company Registration Number | 05035628 |
| Registered Office | The charity is incorporated in England. HMYOI/YOI Feltham Bedfont Lane Feltham Middlesex TW13 4ND |
| Independent Examiner | G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF |
| Bankers | Lloyds Bank plc 17 Heath Road Twickenham Middlesex TW1 4AW |

FELTHAM COMMUNITY CHAPLAINCY TRUST

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 5 April 2023.

Structure, governance and management

Nature of governing document

The charity is a charitable company limited by guarantee, incorporated on 5 February 2004, and registered as a charity on 12 October 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of trustees

Under the Articles of Association, the maximum number of Trustees is twelve. The Board of Trustees may appoint such new trustees as they think fit. Trustees hold office until the term of their appointment (if specified) expires, they resign or are removed by a resolution of the Board. In the reporting year 2022-23, the Board benefited from having trustees with a wide range of experience including prison chaplaincy, management consultancy, civil service, criminal justice system, other charities, lived experience and business.

Induction and training of trustees

The board ensures that new trustees receive an induction pack containing relevant information about the charity, its activities, policies, and procedures. On appointment, trustees are invited to learn about the company's work at first hand, for example by attending mentor training sessions, appraising themselves of the Charity Commission guidance from their website and visiting HMP/YOI Feltham. The board also provides ongoing training and support to trustees as appropriate, such as attending external courses, workshops, and seminars and newsletters.

Organisational structure

The board meets at least four times a year in person and/or online and is responsible for the strategic direction, policy, governance, and oversight of the charity. The board delegates the day-to-day management and operation of the charity to a staff team led by an Operations Manager, who reports to the board on a regular basis. The team consists of a Volunteer/Community Engagement Manager and an Administration Volunteer. FCCT are currently in the process of appointing a Resettlement Worker with a view to recruiting a second one when funds allow. The team also consists of a Volunteer Mentor contingent which supports the mentees.

FELTHAM COMMUNITY CHAPLAINCY TRUST

TRUSTEES' REPORT

Related party relationships

FCCT works with the statutory organisations at HMP/YOI Feltham, particularly the Chaplaincy team, the Probation Service, Wellbeing team, Resettlement team, Equality & Inclusion team, and others. We also link with other voluntary sector organisations. FCCT is a member of the Community Chaplaincy Association, the National Council for Voluntary Organisations, Clinks, London Youth and the Diana Awards Informal All Party Parliamentary Group (APPG). We are also developing deeper relationships with local authorities, for example the Ealing and Hounslow Voluntary Community Service, the Local Safer Communities team in Lewisham borough (which includes the police), the Mayor's Workforce Integration Network (WIN), Serious About Youth (SAY), who run the 'Constukt' programme helping young people into construction and engineering opportunities, and places of worship. FCCT also works with organisations where we can link our young people to their stated goals such as film, acting, theatre, sports organisations etc.

Risk management

The board has identified and reviewed the major risks to which the charity is exposed and has established systems and procedures to manage those risks. The board regularly monitors and reviews the risk register and updates it as necessary. The main risks facing the trust are:

Funding Risk: The charity relies on grants, donations, and occasional contracts from various sources to fund its activities. There is a risk that these sources may reduce or cease in the future, affecting the sustainability and impact of the charity. Due to factors such as the pandemic and cost-of-living crisis, the fundraising landscape is a tough environment in which to operate. The board is mitigating this risk by diversifying its income streams, maintaining good relationships with existing funders, seeking new funding opportunities, monitoring expenditure and cash flow, and ensuring compliance with funding requirements.

Operational Risk: The charity works with children and young adults leaving prison and returning to the community, providing them with support through mentors and working alongside local community groups. There is a risk that the charity may fail to deliver its services effectively or safely, or that its beneficiaries may face difficulties or harm in their reintegration process. The board mitigates this risk by ensuring that staff and volunteers are properly trained, supervised, and supported, that policies and procedures are in place for safeguarding, health and safety, data protection, quality assurance and complaints handling, that outcomes and feedback are regularly monitored and evaluated, and that partnerships are established with other relevant agencies. Due to the Covid pandemic, the board reviewed its position and developed a sustainability and organisational development strategy, which was implemented during the reporting year and is now beginning to bear fruit with renewed activity within HMP/YOI Feltham. The progress is encouraging.

FELTHAM COMMUNITY CHAPLAINCY TRUST

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Reputational Risk: The charity operates in a sensitive and challenging area of work, involving issues such as faith, crime, rehabilitation, and social justice. There is a risk that the charity may face negative publicity or criticism from various stakeholders or the public, affecting its credibility and trustworthiness. The board mitigates this risk by ensuring that the charity adheres to its vision, mission, and values, that it communicates clearly and transparently with its stakeholders, that it responds promptly and appropriately to any complaints or concerns, and that it promotes its achievements and impact. No safeguarding issues have been identified during the reporting period.

Objectives and activities

Objects and aims

FCCT is a well-established multi-faith mentoring project that provides essential support and advocacy to children and young adults transitioning out of Feltham. With almost two decades of experience, the trust matches trained volunteer mentors with their young mentees, offering support both during their time inside prison and after their release into the community setting. FCCT offers support under the HMPPS "seven pathways" to reducing reoffending in these areas:

- Accommodation
- Education, Training and Employment (ETE)
- Health & Wellbeing
- Drug and Alcohol Misuse
- Finance, Benefits and Debt
- Children & Families
- Attitudes, Thinking and Behaviour

We work with young people (aged 15-21-years old) with faith and non-faith backgrounds (we are faith-based but not a faith promoting organisation). To do this we use trained volunteer mentors from all over London, where the bulk of our work is done. Our aim is to help young people overcome hardships and make a positive transition back into wider society and to help to reduce reoffending rates.

Vision and Mission

The vision of the charity is:

- Young people leaving prison draw on the wealth of wisdom, support, and faith to live crime-free lives and make positive contributions to society.

The mission of the charity is:

- To develop and maintain a mentoring service based on partnership with individual mentors, agencies within the prison youth estate, and community organisations to enable young people to rehabilitate and resettle back into their communities after leaving prison.

FELTHAM COMMUNITY CHAPLAINCY TRUST

TRUSTEES' REPORT

The values of the charity are:

- Faith:** We believe that faith is a powerful force for positive change in people's lives and we respect and celebrate the diversity of all faiths (and none) among our beneficiaries, staff, volunteers, and partners.
- Compassion:** We care deeply about the needs and challenges of our beneficiaries, and we seek to respond with empathy, kindness, and generosity.
- Support:** We are non-judgemental. We believe everyone can steer away from crime and when given the right support can positively contribute to their community and society at large.
- Justice:** We strive for fairness and equality in our work, and we challenge injustice and discrimination wherever we encounter it. We work with young people from all faiths and those without faith. All clients are treated equally, whatever their background may be.
- Excellence:** We maintain professional standards in everything we do. We aim for high standards and quality in our work, and we seek to learn from our experiences and improve our practice.
- Partnership:** We value collaboration and cooperation with other organisations and individuals who share our vision and mission, and we seek to build trusting and mutually beneficial relationships with them.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The service that FCCT offers is important, as young people are the future and we need them to contribute positively to society and their communities. We also help to heal and improve the life chances for many whose futures would otherwise be cut unnecessarily short or blighted. The longer-term benefit for society is to help to reduce reoffending, as well as:

- Reducing taxpayer's money spent on prisons, policing, criminal justice, and costs to victims of crime.
- There is also untold psychological damage which is reduced.
- Helping to restore dignity to families that may have been ostracised by local communities due to the actions of their son.
- Recognising the importance of early interventions like ours also saves lives, as many caught up in a culture of crime at a young age can go on to commit serious crime or to be killed themselves.

Many children and young adult prisoners held at HMP/YOI Feltham have similarities in their backgrounds and in the challenging issues they face. FCCT's experience is that FCCT clients will often have:

- A sense of hopelessness, borne out of low educational attainment,
- Few life skills,
- Low level of employability and coming from families under pressure (low income, single parent) with a disproportionate number, having been in care
- Mental health issues
- Alcohol and drug misuse, including addiction, are also common.

FELTHAM COMMUNITY CHAPLAINCY TRUST

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The sense of hopelessness that these young people have, is one of the key reasons they can be attracted to gang culture, which in turn will magnify their existing problems. In terms of offending history, many FCCT clients will often be repeat offenders, before engaging with us, having committed a wide range of offences, including offences of violence, acquisitive crime and offences related to drugs.

FCCT has placed a new emphasis on employment and training inputs in relation to working with our young people, as we recognise that a sustainable future includes education, training, or employment, if the young person is to stand a chance of reintegrating into society again and being able to maintain their wellbeing both financially and emotionally.

Furthermore, FCCT have created and distribute to every new client a questionnaire through which the young person informs us of the areas of education, training or employment they are interested in. This means that FCCT services react to their clients wants and needs rather than FCCT 'pushing' clients into a particular field. Our service is therefore client led and empowering for the client from the outset.

The last report by HM Inspectorate of Prisons showed HMP/YOI Feltham facing several significant challenges and the greater these are, the greater the value of the Trust's work supporting young people to lead crime-free lives on release. There is a lot of work to be done in this area especially as many voluntary organisations have not had access to the prison for over two years and the potential public benefit of the trust's work in terms of helping reduce re-offending and associated harms is considerable.

Review of activities

For the trust, 2022-2023 was a year of both significant challenge and exciting change. We began implementing our sustainability and organisational development strategy with ambitious aims to increase the number of young people we support. And yet the impact of the COVID-19 pandemic continued to have significant consequences for our work. Chronic understaffing in the prison service restricted our access to prison wings until well into this reporting year. The young people who wanted our support had significantly greater needs than we'd previously seen, i.e., there were more that had no qualifications and had never worked. The world which they re-entered on release had become even more difficult, as the crisis in the UK economy increased with both the cost of living crisis and pressures on statutory services. In 2022 more than six in ten young men were released homeless, compared to four in ten a year earlier. This is a massive challenge which we are determined to help address.

FELTHAM COMMUNITY CHAPLAINCY TRUST

TRUSTEES' REPORT

The charity carried out the following activities during the year in pursuit of its objects:

The provision of support to young people leaving prison. This is provided through a faith mentor who meets with the beneficiary before release, accompanies them on release day, helps them with practical issues such as accommodation, benefits, education, employment, health, etc., supports them with their emotional, spiritual, and social needs, connects them with a local faith community of their choice if they ask for it, and continues to mentor them for up to 12 months after release. The charity works with young people of all faiths and none, respecting their beliefs and preferences. The charity also works alongside faith communities, providing them with training, resources, and guidance on how to welcome and support ex-offenders. The charity operates in London but also accepts referrals from other areas of England where a person is going to resettlement in London. Rebuilding these areas of activity has been the focus of much of our energy during 2022-2023.

The collection and analysis of data on the outcomes and impact of the charity's work. The charity uses various tools and methods to measure the progress and achievements of its beneficiaries, such as questionnaires, interviews, case studies, etc. The charity also collects feedback from its beneficiaries, staff, volunteers, funders, partners, and other stakeholders in relation to their satisfaction levels and suggestions for improvement. The charity uses this information to evaluate its performance, identify areas of strength and weakness, report to its funders and supporters, and inform its future planning and development. As we support more young people in the community, this will become increasingly important.

The raising of awareness and understanding of the issues relating to young people leaving prison. The charity engages in various activities to educate the public about the challenges and potential opportunities facing ex-offenders, such as delivering presentations, workshops, seminars, etc., with plans to produce publications, newsletters, leaflets, etc., rebuild our website, social media accounts, etc., network with other organisations, professionals, policy makers, etc. FCCT have recently joined the informal All Party Parliamentary Group (APPG) with the Diana Awards are currently feeding into MP, Dr Lisa Cameron's 'Draft Early Day Motion' on 'Mentoring', and so in doing, FCCT are helping to influence future policy making.

Finally - Abdul's Story

This was Abdul's second time in prison within a year. He was desperate not to come back the first time around, but he made a series of choices that landed him back inside.

Accepting a mentor

This time he was determined to get some support and accepted the offer of a mentor from the Community Chaplaincy without hesitation. He met his mentor at Feltham and built a great relationship with him, meeting him several times in the prison. Abdul was then transferred to a different prison, but due to the strong relationship built up with his mentor, and the mentor's dedication, they regularly met there and corresponded through letters.

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TRUSTEES' REPORT

Preparing for release

Abdul's mentor spent time contacting his family and discussing how best to support him when released. His mentor also provided information on courses he could take once back in the community. Both Abdul and his mentor recognised that the first few weeks after release would be crucial and the mentor was keen to ensure that Abdul had all the support he needed during this period.

The outcome

On release, Abdul was met by his mentor and with his support reintegrated with his family and the community. It's been a long and sometimes difficult journey, but now Abdul is working part-time and studying at college, he has full family support and has high hopes for a better future.

"He gave me self-worth, helped with debt, came along to important appointments, supported me with good advice when I asked for it." - Abdul, FCCT Client

Safeguarding

Safeguarding is an important issue. The Board of Trustees has reviewed its safeguarding policy and standard operating procedures, which address the interests of both clients and volunteer mentors. At each Board meeting during the reporting year, staff were asked whether any safeguarding issues concerning clients or volunteer mentors had arisen, which needed to be drawn to the attention of the Board. There were none mainly because of a lack of contact with clients.

Financial review

From the accounts it can be seen that during the financial year 2022-23, the Trust's income amounted to £42,033 (2022 - £16,709) and expenditure to £34,899 (2022 - £37,006), resulting in a surplus for the year of £7,134 (2022 - deficit £20,297). This was added to reserves brought forward resulting in unrestricted reserves of £15,442, and restricted reserves of £16,739 at the year end.

We are particularly grateful to our stakeholders who have provided finance and accommodation to us:

- HMP/YOI Feltham
- Henley Homes plc
- Islamic Relief UK
- Ashford & Staines Community Centre
- The Mary Kinross Foundation

Thank you to all our partners, supporters, and donors for your continued support. It's thanks to you that the trust can support even more young people to build stable, rewarding lives. Your practical and financial help has been invaluable in helping FCCT begin to grow again and we look forward to a deepening of our working relationship with you.

FELTHAM COMMUNITY CHAPLAINCY TRUST

TRUSTEES' REPORT

Policy on reserves

In the light of the uncertain prospects for funding, the trustees' policy throughout the reporting year has been to maintain reserves sufficient to meet contractual obligations (e.g., redundancy costs) in the event of having to close the business. During the reporting year, the Trustees set the minimum level of reserves to be maintained to meet such obligations at £5,000. This is constantly reviewed.

Investment policy and objectives

The trust maintains a prudent amount in reserves, but most of the income received is for spending in the short term, so the scope for longer term investment is limited. The trustees have placed a major part of the company's cash resources in a short-term deposit account.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

FELTHAM COMMUNITY CHAPLAINCY TRUST

TRUSTEES' REPORT

Statement of trustees' responsibilities

The trustees (who are also the directors of Feltham Community Chaplaincy Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 December 2023 and signed on its behalf by:

.....
Tariq Usmani
Trustee

FELTHAM COMMUNITY CHAPLAINCY TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FELTHAM COMMUNITY CHAPLAINCY TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2023 which are set out on pages 12 to 21.

Responsibilities and basis of report

As the charity's trustees of Feltham Community Chaplaincy Trust (and also its directors 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 Feltham Community Chaplaincy Trust are not required to be audited 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Feltham Community Chaplaincy Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
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PO18 8NF

20 December 2023

FELTHAM COMMUNITY CHAPLAINCY TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2023

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|------|----------------------------|--------------------------|----------------------|----------------------|
| Income and Endowments from: | | | | | |
| Donations | 3 | 22,254 | 19,760 | 42,014 | 16,703 |
| Investment income | 4 | <u>19</u> | <u>-</u> | <u>19</u> | <u>6</u> |
| Total income | | 22,273 | 19,760 | 42,033 | 16,709 |
| Expenditure on: | | | | | |
| Charitable activities | 5 | <u>31,878</u> | <u>3,021</u> | <u>34,899</u> | <u>37,006</u> |
| Net (expenditure)/income | | <u>(9,605)</u> | <u>16,739</u> | <u>7,134</u> | <u>(20,297)</u> |
| Net movement in funds | | (9,605) | 16,739 | 7,134 | (20,297) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>25,047</u> | <u>-</u> | <u>25,047</u> | <u>45,344</u> |
| Total funds carried forward | 11 | <u><u>15,442</u></u> | <u><u>16,739</u></u> | <u><u>32,181</u></u> | <u><u>25,047</u></u> |

The notes on pages 14 to 21 form an integral part of these financial statements.

FELTHAM COMMUNITY CHAPLAINCY TRUST

(REGISTRATION NUMBER: 05035628)

BALANCE SHEET AS AT 5 APRIL 2023

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|----------------|
| Current assets | | | |
| Debtors | 8 | 1,140 | 1,136 |
| Cash at bank and in hand | | <u>32,810</u> | <u>27,155</u> |
| | | 33,950 | 28,291 |
| Creditors: Amounts falling due within one year | 9 | <u>(1,769)</u> | <u>(3,244)</u> |
| Net assets | | <u>32,181</u> | <u>25,047</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 16,739 | - |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>15,442</u> | <u>25,047</u> |
| Total funds | 11 | <u>32,181</u> | <u>25,047</u> |

For the financial year ending 5 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 12 to 21 were approved by the trustees, and authorised for issue on 20 December 2023 and signed on their behalf by:

.....
Tariq Usmani
Trustee

The notes on pages 14 to 21 form an integral part of these financial statements.

FELTHAM COMMUNITY CHAPLAINCY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Feltham Community Chaplaincy Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

FELTHAM COMMUNITY CHAPLAINCY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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 institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

FELTHAM COMMUNITY CHAPLAINCY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

FELTHAM COMMUNITY CHAPLAINCY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

3 Income from donations and legacies

| | Unrestricted funds General £ | Total 2023 £ | Total 2022 £ |
|-----------------------------------|---------------------------------------|--------------------|--------------------|
| Donations and legacies; | | | |
| Donations | 1,800 | 1,800 | 3,285 |
| Gift aid reclaimed | 454 | 454 | 418 |
| Grants, including capital grants; | | | |
| Grants | 20,000 | 20,000 | 13,000 |
| | <u>22,254</u> | <u>22,254</u> | <u>16,703</u> |

4 Investment income

| | Unrestricted funds General £ | Total 2023 £ | Total 2022 £ |
|---|---------------------------------------|--------------------|--------------------|
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | 19 | 19 | 6 |

5 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|------------------------------|------|---------------------------------------|--------------------------|--------------------|--------------------|
| Office & other expenses | | 267 | - | 267 | 251 |
| IT costs | | 136 | - | 136 | 1,010 |
| Insurance | | 848 | 215 | 1,063 | 1,004 |
| Staff and volunteer expenses | | 55 | - | 55 | - |
| Professional fees | | 329 | - | 329 | 1,692 |
| Bank charges | | 92 | 7 | 99 | 99 |
| Independent examination | | 950 | 70 | 1,020 | 1,020 |
| Staff costs | 7 | <u>29,201</u> | <u>2,729</u> | <u>31,930</u> | <u>31,930</u> |
| | | <u>31,878</u> | <u>3,021</u> | <u>34,899</u> | <u>37,006</u> |

FELTHAM COMMUNITY CHAPLAINCY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Staff costs

The aggregate payroll costs were as follows:

| | 2023 £ | 2022 £ |
|--|-------------------------|-------------------------|
| Staff costs during the year were: | | |
| Wages and salaries | 31,000 | 31,000 |
| Pension costs | <u>930</u> | <u>930</u> |
| | <u><u>31,930</u></u> | <u><u>31,930</u></u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2023 No | 2022 No |
|-----------|--------------------------|--------------------------|
| Employees | <u><u>1</u></u> | <u><u>1</u></u> |

No employee received emoluments of more than £60,000 during the year.

8 Debtors

| | 2023 £ | 2022 £ |
|----------------|-------------------------|-------------------------|
| Prepayments | 690 | 676 |
| Accrued income | <u>450</u> | <u>460</u> |
| | <u><u>1,140</u></u> | <u><u>1,136</u></u> |

FELTHAM COMMUNITY CHAPLAINCY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

9 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------------|--------------|--------------|
| Other taxation and social security | 491 | - |
| Other creditors | 181 | 181 |
| Accruals | <u>1,097</u> | <u>3,063</u> |
| | <u>1,769</u> | <u>3,244</u> |

10 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £930 (2022 - £930).

Contributions totalling £181 (2022 - £181) were payable to the scheme at the end of the year and are included in creditors.

FELTHAM COMMUNITY CHAPLAINCY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

11 Funds

| | Balance at 6 April 2022 £ | Incoming resources £ | Resources expended £ | Balance at 5 April 2023 £ |
|---------------------------|------------------------------------|----------------------------|----------------------------|------------------------------------|
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General Funds | 25,047 | 22,273 | (31,878) | 15,442 |
| Restricted funds | | | | |
| Islamic Relief UK Fund | - | 19,760 | (3,021) | 16,739 |
| Total funds | <u>25,047</u> | <u>42,033</u> | <u>(34,899)</u> | <u>32,181</u> |
| | Balance at 6 April 2021 £ | Incoming resources £ | Resources expended £ | Balance at 5 April 2022 £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General Funds | 29,946 | 16,709 | (21,608) | 25,047 |
| Restricted funds | | | | |
| Children in Need fund | 15,398 | - | (15,398) | - |
| Total funds | <u>45,344</u> | <u>16,709</u> | <u>(37,006)</u> | <u>25,047</u> |

FELTHAM COMMUNITY CHAPLAINCY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

12 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 5 April 2023 £ |
|---------------------|---|-----------------------------------|--|
| Current assets | 17,211 | 16,739 | 33,950 |
| Current liabilities | <u>(1,769)</u> | <u>-</u> | <u>(1,769)</u> |
| Total net assets | <u>15,442</u> | <u>16,739</u> | <u>32,181</u> |
| | Unrestricted funds General £ | Restricted funds £ | Total funds at 5 April 2022 £ |
| Current assets | 28,291 | - | 28,291 |
| Current liabilities | <u>3,244</u> | <u>-</u> | <u>3,244</u> |
| Total net assets | <u>31,535</u> | <u>-</u> | <u>31,535</u> |