

COMMUNITY CHAPLAINCY ASSOCIATION

REGISTERED CHARITY NUMBER 1135561

COMPANY NO. 06706767

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

WHITAKERS
CHARTERED ACCOUNTANTS
NEWQUAY

COMMUNITY CHAPLAINCY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Muhammad Maqsood Ahmed
Jane Sonja Barks
Jane Elizabeth Daguerre (resigned 7th March 2022)
Matthew Devlin (resigned 22nd August 2022)
Paula Harriott
Catherine Jerrard
Mark Mansell (appointed 19th October 2022)
Rev. Anthony Charles Oehring
Jacqueline Susan Oglethorpe
Zakkaria Sayed
Rev. Alison Waterhouse

Secretary

Jane Sonja Barks

Charity number

1135561

Company number

06706767

Registered office

C/o Second City Housing
6 Well Street
Birmingham
B19 3BG

COMMUNITY CHAPLAINCY ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to financial statements	8 - 13

COMMUNITY CHAPLAINCY ASSOCIATION

TRUSTEES' (INCLUDING DIRECTORS) REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022, which is to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and with the charity's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The charity's objectives are:

For the benefit of the public to promote the rehabilitation and resettlement of, and to relieve financial hardship, distress, sickness amongst, offenders, persons subject to community orders, and their families and dependents, either alone or in co-operation with any other body, authority or persons, in particular but not exclusively by the provision of support, information, advocacy and pastoral care.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Honourable Matthew Devlin

This year's report cannot begin without acknowledgement to Matthew Devlin who died after a short illness in October 2022. Matthew was a founder trustee of the Community Chaplaincy Association and during his 14 years as a trustee served as Secretary, Treasurer and Chairperson. His contribution to the work of the Community Chaplaincy was considerable and his passion and vision are sorely missed but his legacy lives on in our work. RIP Matthew

Review of the year

The role of the Community Chaplaincy Association (CCA) is to support and represent its Community Chaplaincy members as they in turn support people trying to move away from crime.

Our Members

Our members are independent, faith-based charities, providing practical and emotional help with resettlement. They work in prisons, through the gate and in the community. Some have specialisms; Housing, Employment, Family Support, Social Enterprises, Women. Almost all provide 1:1 mentoring.

At the end of year there were 36 active community chaplaincies. There were 4 projects being supported to start up.

Funding of Community Chaplaincy

Funding for members has continued to be difficult with continued austerity and COVID impacting on the availability of endowments and greater competition within the wider charitable sector as community needs increase and community resources reduce. Chaplaincy members have found funding from specialist grant funders, social enterprise profits, HMPPS contracts, local Police and Crime Commissioners and targeted fundraising events in their local communities. Our members increasingly rely on funding in kind such as volunteer hours to drive their projects and greater collaboration with local VCS partners.

Funding of CCA

We continue to be funded by Triangle Trust, Tudor Trust, Lloyds Bank Foundation, Barrow Cadbury Trust, and Porticus. Additionally, we received a grant from The Blagrove Trust to provide Mental Health Training. These funds represent a combination of both core and project activities and some continue into 2023.

The CCA is very grateful for the support from our funders who make our work possible.

COMMUNITY CHAPLAINCY ASSOCIATION

TRUSTEES' (INCLUDING DIRECTORS) REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Key activities

With the resignation of Emma Wells, the National Secretary the trustees reviewed the job description and retitled the position Chief Executive Officer. We were delighted to appoint Simon Tarlton to this position in August 2022. We were extremely grateful to Emma for everything she did during her time as National Secretary and for providing such an excellent handover to Simon who has settled into the role very quickly and we are looking forward to 2023 and all that the future holds for the CCA.

The CCA continued to provide information advice and direct support for start-ups, project diversification, safeguarding, staffing, accreditation, supervision arrangements and fundraising to the CCA members, including 1:1 consultancy for projects to focus on a particular goal.

With the lifting of Covid restrictions our staff have been able to resume face to face work enabling them to visit our member projects across the country.

Muslim Project

Covid19 continued to affect our ability to meet face-to-face and this especially affected the support of Start Up projects however we rolled out our Equality and Diversity training working with our evaluation partner Birmingham City University. We are extremely grateful to the Triangle Trust and to Barrow Cadbury for their positive responses to our re-evaluation of the delivery of this project. Our Muslim Development worker, Qasim has been a real asset to the CCA and we are grateful to him for his commitment to the CCA during this year of change.

External Partnerships

We continue to work with HMPPS Chaplain General and Chaplaincy HQ including Muslim and Free Church Advisors, Prison Fellowship, Catholic Social Action Network, and the Welcome Directory.

We have continued to represent small charities on the national Reducing Reoffending Third Sector Advisory Group to the Ministry of Justice. We provided representation on Probation reform including the new Dynamic Framework for commissioning VCS. We provided representation on BAME issues and promoted our concerns around disproportionality in the sector. And we provided representation on the impact of the latest prison reforms and on the Covid 24/7 lockdown so that it does not become the new normal despite so called 'positive indicators' of reduced wing violence.

Our collaborative pilot with National Probation Service linking community chaplaincies and Approved Premises continues to grow. This work has led to a Faith in Accommodation Strategy from HMPPS in response to their recognition of faith as a protective factor.

We have continued to work in partnership with Prison Fellowship and Prisons Week. Our Muslim project has engaged with the Muslim Chaplains Association, British Muslim Prison Chaplains Association and other influential Muslim VCS partners.

Financial Outcomes

Last year we received £61,850 in grants. We spent some £81,055, some of this expenditure was covered by our income from Members. As a result, our restricted funds balances ended the year at £55,092 and unrestricted funds balances ended at £30,872.

Policy in relation to reserves of unrestricted funds

It is the policy of the charity that unrestricted funds which have not been designated for a specific project should be maintained at £20,000. The trustees consider that reserves at this level would allow an orderly diminishment of activity, meeting all obligations should new funding not be forthcoming. This level of reserves has been maintained throughout the year.

Looking to the future we are confident that our current level of unrestricted funds of £30,872 can be maintained throughout 2023. We do not expect to draw significantly on our unrestricted funds as we anticipate the majority of our expenditure can be covered within the terms established by our grant funders.

Structure, governance and management

The charity is a company limited by guarantee and regulated by a constitution dated 12th March 2009.

COMMUNITY CHAPLAINCY ASSOCIATION

TRUSTEES' (INCLUDING DIRECTORS) REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also the directors for the purpose of company law, and who served during the year and since the year-end were as follows:

Muhammad Maqsood Ahmed
Jane Sonja Barks
Jane Elizabeth Daguerre (resigned 7th March 2022)
Matthew Devlin (resigned 22nd August 2022)
Paula Harriott
Catherine Jerrard
Mark Mansell (appointed 19th October 2022)
Rev. Anthony Charles Oehring
Jacqueline Susan Oglethorpe
Zakkaria Sayed
Rev. Alison Waterhouse

Trustees are elected by Members at the Annual General Meeting (AGM) to stand for 3 years but may stand again and be re-elected for a further period. Between AGMs individuals may be co-opted by the Board to serve on the Board for the time up to the AGM and if they are to continue to serve their election will be ratified by the AGM.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate them.

The trustees' report was approved by the Board of Trustees.



J Oglethorpe
Chair of trustees

17 August 2023

COMMUNITY CHAPLAINCY ASSOCIATION

TRUSTEES' (INCLUDING DIRECTORS) REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees' responsibilities in relation to financial statements

The trustees, who are also the directors of Community Chaplaincy Association for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- 1 select suitable accounting policies and apply them consistently;
- 2 observe the methods and principles of the Charities SORP;
- 3 make judgements and estimates that are reasonable and prudent;
- 4 state whether 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 the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

In preparing this report, advantage has been taken of the exemption in the small companies' regime.

COMMUNITY CHAPLAINCY ASSOCIATION

REGISTERED CHARITY No 1135561

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE
COMMUNITY CHAPLAINCY ASSOCIATION**

I report on the financial statements of the Association for the year ended 31 December 2022 which are set out on pages 6 to 13.

Respective responsibilities of Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiners' Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S. G. HAWKEY F.C.A
WHITAKERS

Chartered Accountants
5/7 Berry Road
Newquay
Cornwall



Dated:

7 August 2023

COMMUNITY CHAPLAINCY ASSOCIATION**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income from:							
Donations & Legacies	3		61,850	61,850		62,200	62,200
Membership & Contribution	4	3,340		3,340	4,140		4,140
<i>Investment income:</i>							
Interest Receivable	5	360		360	13		13
Total Income		3,700	61,850	65,550	4,153	62,200	66,353
Expenditure							
Charitable activities	6	0	79,995	79,995	0	105,885	105,885
Governance Costs		1,060		1,060	2,400	0	2,400
Total Resources Expended		1,060	79,995	81,055	2,400	105,885	108,285
Net Incoming resources for the year		2,640	(18,145)	(15,505)	1,753	(43,685)	(41,932)
Net movement in funds		2,640	(18,145)	(15,505)	1,753	(43,685)	(41,932)
Transfers between funds		-	-	-	-	-	-
Reconciliation of Funds		2,640	(18,145)	(15,505)	1,753	(43,685)	(41,932)
Total funds brought forward		28,233	73,237	101,470	26,479	116,922	143,401
Total funds carried forward		30,873	55,092	85,965	28,232	73,237	101,469

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

COMMUNITY CHAPLAINCY ASSOCIATION**BALANCE SHEET AS AT 31 DECEMBER 2022**

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors and Prepayments		9,778	1,203
Cash at Bank and in hand		<u>80,111</u>	<u>102,861</u>
		89,889	104,064
CURRENT LIABILITIES: Amounts falling due within one year			
Creditors and Accruals	11	<u>3,925</u>	<u>2,595</u>
		3,925	2,595
NET CURRENT ASSETS		85,964	101,469
TOTAL NET ASSETS		<u>£ 85,964</u>	<u>£ 101,469</u>
REPRESENTED BY			
Unrestricted Funds		30,873	28,232
Restricted Funds	12	55,091	73,237
		<u>£ 85,964</u>	<u>£ 101,469</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its movement in funds for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies subject to small companies regime and in accordance with FRS 102 SORP.

Approved by the Trustees:



J Oglethorpe
Chair of trustees

Dated:

17th August 2023

COMMUNITY CHAPLAINCY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022****1. ACCOUNTING POLICIES**

Community Chaplaincy Association is a private company limited by guarantee incorporated in England and Wales. The registered office is C/o Second City Housing, 6 Well Street, Birmingham, B19 3BG.

a. Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

b. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c. Charitable funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

d. Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and when the amount can be quantified with reasonable accuracy.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

COMMUNITY CHAPLAINCY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022****e. Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred, inclusive of any VAT which cannot be recovered. The charity is not registered for VAT

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

f. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled

g. Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

h. Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

3. Donations and legacies

	Restricted funds	Restricted funds
	2022	2021
	£	£
Grants received for core activities	61,850	62,200

4. Members subscriptions & Contributions

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Membership subscriptions and contribution to the Impact Project cost	3340	4140

5. Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	360	13

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**6. Charitable activities**

	2022 £	2021 £
Staff costs	65,160	87,181
Office	2,209	3,020
Office- project	816	
Travel	1,138	112
Travel - project	173	
Publicity including website	-	1,034
Subscription and conference attended	640	780
Events	3,336	3,926
Impact Project	5,255	5,414
Employee recruitment	1,171	275
Training courses	97	2,343
Evaluation project	-	1,800
	<hr/> 79,995	<hr/> 105,885
Share of governance costs (see note 7)	1,060	2,400
	<hr/> <hr/> 81,055	<hr/> <hr/> 108,285

Analysis by fund

Unrestricted funds	1,060	2,400
Restricted funds	79,995	105,885
	<hr/> <hr/> 81,055	<hr/> <hr/> 108,285

7. Support cost

	Support costs £	Governance costs £	2022 £	2021 £
Independent examination fees	-	840	840	885
Accountancy	-			1,515
Trustee travel to board meetings	-	220	220	-
Board meeting costs	-	-	-	-
	<hr/> - <hr/>	<hr/> 1,060 <hr/>	<hr/> 1,060 <hr/>	<hr/> 2,400 <hr/>
Analysed between Charitable activities	<hr/> - <hr/>	<hr/> 1,060 <hr/>	<hr/> 1,060 <hr/>	<hr/> 2,400 <hr/>

Governance costs include payments of £840 (2021 - £885) for independent examination fees.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**8. Trustee**

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year (2021: None of them received any remuneration).

9. Employees

There were two employees during the year working part time.
The average monthly number of employees during the year was:

	2022 Number	2021 Number
Engaged on charitable activities	<u>2</u>	<u>3</u>
Employment costs	2022	2021
Wages and salaries	56,220	78,992
Social security costs	3,926	3,450
Other pension costs	5,015	4,739
	<u>65,161</u>	<u>87,181</u>

There were no employees whose annual remuneration was more than £60,000.

10. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to extent that these are applied to its charitable objects.

11. Creditors : amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>3,925</u>	<u>2,595</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

12. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes

	Balance at 1 January 2022	Movement in funds		Balance at 1 January 2022	Movement in funds		Balance at 31 December 2022
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
Porticus	34,427	-	(34,427)	-	-	-	-
The Tudor Trust	33,852	32,000	(17,464)	48,388	-	(41,915)	6,473
The Triangle Trust 1949 Fund	23,194	-	(15,491)	7,703	15,000	(13,419)	9,284
The Barrow Cadbury Trust	12,152	16,000	(21,354)	6,798	24,000	(18,499)	12,299
Lloyds Bank Foundation	7,797	14,200	(14,806)	7,191	16,850	(4,449)	19,592
The Blagrove Trust	5,500	-	(2,343)	3,157	-	(97)	3,060
Allen Lane Foundation	-	-	-	-	6,000	(1,617)	4,383
	<u>116,922</u>	<u>62,200</u>	<u>(105,885)</u>	<u>73,237</u>	<u>61,850</u>	<u>(79,996)</u>	<u>55,091</u>

Porticus: costs associated with the project: Strengthen the community chaplaincy network.

The Tudor Trust: general costs associated with supporting the development of community chaplaincies with priority to National Secretary salary.

The Barrow Cadbury Trust & The Triangle Trust: costs associated with the set-up of Muslim Chaplaincies to support offenders and ex-offenders and contribute to reducing re-offending.

Sir Halley Stewart Trust: costs of work Enabling Desistance from crime - evaluating current approaches and embedding best practice.

Lloyds Bank Foundation: costs of work to influence change, guided through active dialogue with the funder.

The Blagrove Trust: Provide mental health training to prison and community chaplains working with prisoners, or, a related purpose with permission.

Allen Lane Foundation: costs associated with supporting vulnerable community members and to reduce offenders and ex-offenders from re-offending.

13. Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
Fund balances at 31 December 2022 are represented by:						
Current assets / (liabilities)	30,873	55,091	85,964	28,232	73,237	101,469
	<u>30,873</u>	<u>55,091</u>	<u>85,964</u>	<u>28,232</u>	<u>73,237</u>	<u>101,469</u>