

**COMMUNITY CHAPLAINCY ASSOCIATION**

**REGISTERED CHARITY NUMBER 1135561**

**COMPANY NO. 06706767**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**WHITAKERS**  
CHARTERED ACCOUNTANTS  
NEWQUAY

**COMMUNITY CHAPLAINCY ASSOCIATION**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Muhammad Maqsood Ahmed Jane Sonja Barks (resigned 10th February 2023) Paula Harriott (resigned 18th October 2023) Catherine Jerrard Mark Mansell Rev. Anthony Charles Oehring Jacqueline Susan Oglethorpe Zakkaria Sayed Rev. Alison Waterhouse Rev Richard Thomson Vince Wemyss
<b>Secretary</b>	Mark Mansell
<b>Charity number</b>	1135561
<b>Company number</b>	06706767
<b>Registered office</b>	C/o Second City Housing 6 Well Street Birmingham B19 3BG

## COMMUNITY CHAPLAINCY ASSOCIATION

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**COMMUNITY CHAPLAINCY ASSOCIATION**

**TRUSTEES' (INCLUDING DIRECTORS) REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their annual report and financial statements for the year ended 31 December 2023, 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 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.

**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.

We have 3 key strands to our strategic plan:-

- **Representation** of our members within the faith sector, the voluntary and statutory sectors and the criminal justice arena
- **Development** of the association, focussing on growing new community chaplaincies especially in under-represented geographical areas
- **Improvement** of the existing projects through ensuring sharing of best practice, facilitating networking and developing partnerships and training

**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 37 active community chaplaincies. There were 3 projects being supported to start up.

**Funding of CCA**

Without our funders, the work of the CCA could not continue so we are extremely grateful especially to Allen Lane Foundation, Barrow Cadbury and Triangle Trust for their funding. We are also grateful to Lloyds Bank Foundation for continuation funding in 2023 and to The Tudor Trust and Albert Hunt for funding in 2023. We have also secured 3 years funding from Benefact Trust for core costs and supporting us to develop 5 new member projects each year for 3 years.

## **COMMUNITY CHAPLAINCY ASSOCIATION**

### **TRUSTEES' (INCLUDING DIRECTORS) REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **Key activities**

Having been appointed as CEO in August 2022, Simon Tarlton began his first full year with the organisation visiting many of the projects up and down the country. This direct face-to-face contact is something the member organisations particularly value.

As the association grows, the development of Regional Single Points of Contact has been a priority to enable geographical areas to work more cohesively. Association member groups together with statutory and voluntary organisations can work together to provide key links to prison and probation services as well as faith groups. Strong partnership links with HMPPS and The Welcome Directory have enabled this strength across the criminal justice sector to continue to develop.

An ongoing focus for us continues to be that of reviewing and implementing new data management systems, this includes reviewing impact measurement and linking this to Theory of Change theory.

In partnership with The Welcome Directory, we facilitated a regional network meeting "Welcoming the Prison Leaver" at Gloucester Cathedral, thanks to the Bishop for Prisons the Right Reverend Rachel Treweek, Bishop of Gloucester. Our annual conference saw over 40 delegates come together. As well as a keynote speech from Paul Streets OBE, CEO of Lloyds Bank Foundation, we had 2 workshop sessions: one on the issues faced by families of prisoners led by member organisation The Ebb Leicester; and a second workshop on ADHD and prisoners led by Free Mind Psychological Services. As always this is a vital part of the CCA calendar with member organisations valuing the opportunity to spend time sharing best practice as well as challenges faced within the sector.

#### **Muslim Project**

As a result of funding from Barrow Cadbury and The Triangle Trust we have been able to employ a Muslim Development Worker. This work culminated in 2023 with a report produced by Kusminder Chahal at Birmingham City University.

The project aimed to build criminal justice social capital and reduce re-offending in Muslim communities by drawing on the established network of faith communities supported by the CCA and national links to the Muslim Chaplains Association to set up 5 Muslim community chaplaincies in the UK.

The impact of Covid19 in the second year of this project was significant but we were able to adapt our targets. As a result, the CCA has directly benefited from both the funding and the dedication and commitment of the Development Worker.

Some of the key outcomes of the project include:-

- The CCA now has 2 new training packages
  - a. Equality, Diversity and Inclusion training accredited by BCU
  - b. Mental Health First Aid training accredited by the FAA
- 2 Muslim trustees are appointed to the board
- 4 Muslim led projects welcomed into membership with several more in the pipeline
- The CCA has developed better relationships with Muslim organisations (including the Muslim Chaplaincy Association) as well as sharing the needs of Muslim prisoners with other CCA members
- The Muslim Development worker has been retained and is continuing the work that has been started

As was stated in the evaluation report: *"the project has given us new ideas and helped to consolidate or make sense of existing ones. It has proved to us that the key to growth and the key to everything that we do is relationship".*

#### **External Partnerships**

We continue to work with HMPPS Chaplain General and Chaplaincy HQ including Muslim and Free Church Advisors, Prison Fellowship and the Welcome Directory. Our CEO sits on the working group for Prisons Week and took part in events in Liverpool, Hereford, Wales & Westminster Cathedral.

**COMMUNITY CHAPLAINCY ASSOCIATION**

**TRUSTEES' (INCLUDING DIRECTORS) REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

**Financial Outcomes**

Last year we received £54,289 in grants towards core activities with a further £50,000 to support startup projects. We received £5,822 in unrestricted income. We spent £121,475. Our restricted funds balances ended at £34,917.

**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 know we face a challenge as we have now come to the end of significant 3 year funding programmes and the financial climate means that finding new funding streams is a priority. We expect to draw significantly on our unrestricted funds.

**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,
- 5 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**

**TRUSTEES' (INCLUDING DIRECTORS) REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

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 (resigned 10th February 2023)  
Paula Harriott (resigned 18th October 2023)  
Catherine Jerrard  
Mark Mansell  
Rev. Anthony Charles Oehring  
Jacqueline Susan Oglethorpe  
Zakkaria Sayed  
Rev. Alison Waterhouse  
Rev Richard Thomson  
Vince Wemyss

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**





**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 2023 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: 16 April 2024



**COMMUNITY CHAPLAINCY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Income from:</b>							
Donations & Legacies	3	10,000	94,289	104,289		61,850	61,850
Membership & Contribution	4	3,940		3,940	3,340		3,340
<i>Investment income:</i>							
Interest Receivable	5	1,882		1,882	360		360
<b>Total Income</b>		<b>15,822</b>	<b>94,289</b>	<b>110,111</b>	<b>3,700</b>	<b>61,850</b>	<b>65,550</b>
<b>Expenditure</b>							
Charitable activities	6	0	119,972	119,972	0	79,995	79,995
Governance Costs		1,203		1,203	1,060	0	1,060
<b>Total Resources Expended</b>		<b>1,203</b>	<b>119,972</b>	<b>121,175</b>	<b>1,060</b>	<b>79,995</b>	<b>81,055</b>
<b>Net Incoming resources for the year</b>		<b>14,619</b>	<b>(25,683)</b>	<b>(11,064)</b>	<b>2,640</b>	<b>(18,145)</b>	<b>(15,505)</b>
<b>Net movement in funds</b>		<b>14,619</b>	<b>(25,683)</b>	<b>(11,064)</b>	<b>2,640</b>	<b>(18,145)</b>	<b>(15,505)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of Funds</b>		<b>14,619</b>	<b>(25,683)</b>	<b>(11,064)</b>	<b>2,640</b>	<b>(18,145)</b>	<b>(15,505)</b>
Total funds brought forward		30,873	55,092	85,966	28,233	73,237	101,470
<b>Total funds carried forward</b>		<b>45,492</b>	<b>29,409</b>	<b>74,902</b>	<b>30,873</b>	<b>55,092</b>	<b>85,965</b>

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 2023**

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors and Prepayments		275	9,778
Cash at Bank and in hand		<u>75,435</u>	<u>80,111</u>
		75,710	89,889
<b>CURRENT LIABILITIES: Amounts falling due within one year</b>			
Creditors and Accruals	11	<u>808</u>	<u>3,925</u>
		808	3,925
<b>NET CURRENT ASSETS</b>		<b>74,902</b>	<b>85,964</b>
<b>TOTAL NET ASSETS</b>		<b><u>£ 74,902</u></b>	<b><u>£ 85,964</u></b>
<b>REPRESENTED BY</b>			
Unrestricted Funds		45,492	30,873
Restricted Funds	12	29,410	55,091
		<u>£ 74,902</u>	<u>£ 85,964</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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: 24th April 2024

**COMMUNITY CHAPLAINCY ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023****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 Memorandum and Articles of Association, 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 grants and donations which the grantor or donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken 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 2023****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 2023****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**

	Unrestricted funds	Restricted funds	Restricted funds
	2023	2023	2022
	£	£	£
Unrestricted grants	10,000		
Grants received for core activities		44,289	61,850
Grants received for start-up projects		50,000	
	<b>10,000</b>	<b>94,289</b>	<b>61,850</b>

**4. Members subscriptions & Contributions**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Membership subscriptions and contribution to the Impact Project cost	<b>3,940</b>	<b>3,340</b>

**5. Investments**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<b>1,882</b>	<b>360</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023****6. Charitable activities**

	2023 £	2022 £
Staff costs	66,096	65,160
Office	4,195	2,209
Office- project	269	816
Travel	4,224	1,138
Travel - project	310	173
Subscription and conference attended	744	640
Events	5,477	3,336
Impact Project	5,676	5,255
Employee recruitment	-	1,171
Training courses	2,981	97
Start-up grants awarded by the charity	30,000	-
	<hr/>	<hr/>
	119,972	79,995
	<hr/>	<hr/>
Share of governance costs ( see note 7)	1,203	1,060
	<hr/>	<hr/>
	121,175	81,055
	<hr/>	<hr/>

**Analysis by fund**

Unrestricted funds	1,203	1,060
Restricted funds	119,972	79,995
	<hr/>	<hr/>
	121,175	81,055
	<hr/>	<hr/>

**7. Support cost**

	Support costs £	Governance costs £	2023 £	2022 £
Independent examination fees	-	540	540	840
Accountancy	-	-	-	0
Trustee travel to board meetings	-	663	663	220
Board meeting costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	1,203	1,203	1,060
	<hr/>	<hr/>	<hr/>	<hr/>
Analysed between				
Charitable activities	<hr/>	<hr/>	<hr/>	<hr/>
	-	1,203	1,203	1,060
	<hr/>	<hr/>	<hr/>	<hr/>

Governance costs include payments of £540 (2022 - £840) for independent examination fees.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**8. Trustee**

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year (2022: None of them received any remuneration).

**9. Employees**

There were two employees during the year, one full time, one part time.

The average monthly number of employees during the year was:

	<b>2023 Number</b>	<b>2022 Number</b>
Engaged on charitable activities	<u>2</u>	<u>2</u>
Employment costs	<b>2023</b>	<b>2022</b>
Wages and salaries	63,016	56,220
Social security costs	534	3,926
Other pension costs	2,546	5,015
	<u>66,096</u>	<u>65,161</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**

	<b>2023 £</b>	<b>2022 £</b>
Accruals and deferred income	<u>808</u>	<u>3,925</u>



**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023****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 2023	Movement in funds		Balance at 1 January 2023	Movement in funds		Balance at 31 December 2023
	£	Incoming resources £	Resources expended £	£	Incoming resources £	Resources expended £	£
The Tudor Trust	48,388	-	(41,915)	6,473	22,000	(21,063)	7,410
The Triangle Trust							
1949 Fund	7,703	15,000	(13,419)	9,284	-	(9,284)	-
The Barrow Cadbury Trust	6,798	24,000	(18,499)	12,299	-	(12,299)	-
Lloyds Bank Foundation	7,191	16,850	(4,449)	19,592	20,289	(39,881)	-
The Blgrave Trust	3,157	-	(97)	3,060	-	(3,060)	-
Allen Lane Foundation	-	6,000	(1,617)	4,383	-	(4,383)	-
The Albert Hunt Trust	-	-	-	-	2,000	-	2,000
The Benefact Trust	-	-	-	-	50,000	(30,000)	20,000
	<u>73,237</u>	<u>61,850</u>	<u>(79,996)</u>	<u>55,091</u>	<u>94,289</u>	<u>(119,970)</u>	<u>29,410</u>

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

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

The Blgrave 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.

The Albert Hunt Trust: costs towards membership development.

The Benefact Trust: core costs and development of new community chaplaincy projects.

**13. Analysis of net assets between funds**

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
Fund balances at 31 December 2023 are represented by:						
Current assets / (liabilities)	45,492	29,410	74,902	30,873	55,091	85,964
	<u>45,492</u>	<u>29,410</u>	<u>74,902</u>	<u>30,873</u>	<u>55,091</u>	<u>85,964</u>