CHANGE FOR GOOD COMMUNITY CHAPLAINCY LIMITED

England & Wales · Charity number 1148824

Details

Other names	WANDSWORTH COMMUNITY CHAPLAINCY TRUST, WANDSWORTH COMMUNITY CHAPLAINCY TRUST LIMITED, CHANGE FOR GOOD
Status	Registered
Legal form	Charitable company
Company number	08135355
Registered	2012-09-05
Register	View on the Charity Commission register

Contact

Address	St Stephen's Church St. Stephen's Terrace London SW8 1DH
Phone	07442491111
Email	admin@changeforgood.info
Website	www.changeforgood.info

Activities

Objects: TO SUPPORT THE REHABILITATION OF PRISONERS,IN PARTICULAR BUT NOT EXCLUSIVLEY,THOSE WHO ARE OR HAVE PREVIOUSLY BEEN PRISONERS AT HM PRISON WANDSWORTH BY THE PROVISION OF SUCH SERVICES AS THE TRUSTEES THINK FIT.

Activities: We aim to alleviate the social isolation of released prisoners, supporting their resettlement by enabling them to achieve their goals in the community.Secondly we aim to involve the wider community and engage volunteers with our work at HMP Wandsworth

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£262,089	£166,841	-	-
2024-07-31	£145,085	£161,419	-	-
2023-07-31	£169,610	£134,865	-	-
2022-07-31	£136,160	£101,680	-	-
2021-07-31	£86,592	£95,972	-	-
2020-07-31	£84,415	£84,184	-	-

Trustees

Name	Role	Appointed
Dr BARBARA MAUGHAN	Chair	2016-01-13
Lorraine Margaret Brackpool		2025-09-08
Rev Allison Waterhouse		2012-08-03
Rev Naomi Margaret Oates		2018-10-29
Rosalind Eileen Margaret Hallifax		2020-04-13
Stephen Joseph Gerard Breslin		2020-05-18
Stuart Copeland Blakley		2020-05-18

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CHANGE FOR GOOD COMMUNITY CHAPLAINCY LIMITED

England & Wales - Charity number 1148824

Accounts

Change for Good Community Chaplaincy Limited

(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the Year Ended 31 July 2025

Company Number: 08135355
Charity Registered in England and Wales Number: 1148824

Supported by:

	Page
Contents	1
Reference and Administrative Details	2
Trustees' Annual Report	3 - 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 - 24

Trustees and Directors	Dr B Maughan (Chair) S Blakley L Brackpool S Breslin R Hallifax Rev N Oates Rev Dr A Waterhouse
Company Number	08135355
Charity Number	1148824
Principal Office and Registered Office	St Stephen's Church St Stephen's Terrace London SW8 1DH
Independent Examiner	Michelle Ferris BSc (Hons) FCA DChA Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX
Bankers	Reliance Bank Limited Faith House 23-24 Lovat Lane London EC3R 8EB

The trustees, who are also directors for the purposes of the Companies Act, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Statement of Recommended Practice (SORP FRS 102 2019), and are in accordance with the special provision relating to small companies within Part 15 of the Companies Act 2006.

Public benefit

The Trustees report that the charitable activities, described in the "Mission statement", "Activities" and "Achievements and performance" paragraphs, are for the public benefit. The Trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

At its widest level the benefits provided by the company are that prisoners, ex-prisoners, local and national organisations and the community will benefit from a community-rooted project which increases the effectiveness of prisoner resettlement and reduces the risk of re-offending in the community. At a personal level, offenders will have sustained and committed support to help them realise their potential after release. Families will know that there is wider support and constructive help. The faith communities will benefit from a closer and more informed role in supporting prisoners and ex-offenders both in the prisons and once they go through the gate to re-join the community. It is the trustees' intention that the services provided will ultimately contribute towards a reduction in the level of re-offending

Structure, governance and management

Name: The charity's registered company name is Change for Good Community Chaplaincy Limited, but it is often simply known as "Change for Good" or CfG.

Change for Good Community Chaplaincy Limited is an independent charity, registered number 1148824 and a company limited by guarantee, registered number 08135355.

Registered office: St Stephen's Church, St Stephen's Terrace, London, SW8 1DH.

Its activities and remits are governed by its Memorandum and Articles of Association which were adopted 9 July 2012 and in our "Objects and activities" as approved by the board on 30 January 2013 and as subsequently amended on 1 November 2021. Our strategy is shaped around our charitable objects, and we regularly review operations and activities to reflect the changing environment in the prisons in which we operate.

Our trustees are a cohesive group, highly supportive of Change for Good and its activities, who meet every other month to review our operations. Trustees also meet in smaller sub-groups to cover specific areas. We recruit our trustees with consideration to diversity, selecting those who have experience, skills and time to contribute effectively. We recruit by advertising for trustees locally and nationally.

The following Trustees who are also directors for the purposes of company law, served during the year and since the year end:

Dr B Maughan	(Chair)
S Blakley	
L Brackpool	(Appointed 08 September 2025)
S Breslin	
R Hallifax	
R Northridge	(Resigned 23 August 2024)
Rev N Oates	
Rev Dr A Waterhouse	

Value of trustees' support: Our trustees are all unpaid volunteers: their role in oversight, governance and especially in generating funding applications and reporting to our donors, enables the company to carry out its charitable objects. As with our volunteer mentors, a financial value for this support (in line with the FRS102 SORP) is not included in the accounts.

Charitable objectives and activities

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

The charitable objects of the charity as set out in its Articles of Association are:
"to support the rehabilitation of prisoners, by the provision of such services as the trustees think fit."

We, as directors and trustees of Change for Good hope to succeed in our charitable objects by empowering prison leavers to achieve transformational change by reducing social isolation, enhancing motivation and giving guidance to remove, or considerably reduce, the barriers likely to inhibit a successful re-integration into society.

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

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

Achievements and performance

The past year was marked by a number of important developments for Change for Good, set against the background of increasing and well-publicised challenges for HM Prison Service more widely, which inevitably had some impact on us. In relation to our own internal developments:

- CEO change: early in 2025 we said goodbye to Josh Brettell, who stepped down from his role as CEO after 5 years with Change for Good. We are hugely grateful for all he did for the charity. To take his place, we were delighted to welcome Stephen Wait, also a longstanding staff member, who was promoted into the role from his previous position of Senior Case Manager.
- Our Volunteer Coordinator, appointed in early 2024, significantly increased our volunteer mentor numbers to 26 during the reporting period.
- We relaunched our peer-led support group Next Chapter as a community-focused project, which saw attendances substantially increase in number.

Main operational achievements and performance in the year ended 31 July 2025 were as follows:

1. During the period we increased the number of trained volunteer mentors by 60% to 26 (2024:16), supporting men in the community after release or available to begin supporting prisoners. All volunteers were supported by our Volunteer Coordinator, who also recruited and trained the new intakes of volunteers.

2. Support in our prisons: in 2025 we provided advice, motivation and assessments for 259 men in prison (2024: 503). Of these, 149 (2023: 182) received brief support, including preparations for release, emotional support, and signposting to other agencies. The year-on-year reduction in assessments reflects a conscious decision to adopt a more focused approach to our work within the prisons, targeting those we deem most likely to benefit from our programmes, and the impact of turnover among our caseworker team during the year that disrupted our outreach work.

3. During the period we provided intensive support to 77 (2024: 51) men in prison and in the community, some of whom we had begun working with in previous year(s). The numbers of men supported in each stage of our programme were:

Programme	***2025***	***2024***
Support in prison	77	51
Through the gate	38	45
Mentoring in the community	21	21
Next Chapter (Peer Support)	18	19

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

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

Our Impact

We assess the impact of our work in terms of men's progress on the seven 'pathways to desistance'. These are generally agreed to be the most important areas that men leaving prison need support with if they are to move away from offending.

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

In 2025, 36 members (2024: 39) engaged with us for at least two months after release.

Of these, 28 i.e. 78% (2024: 34, 87%) made significant progress in at least one pathway; 22 (61%) (2024: 29, 74%) progressed in at least 2 pathways; and 15 i.e. 42% (2024: 16, 41%) made progress in at least 3 pathways.

The numbers of men progressing in individual pathways were:

Pathway	***2025***	***2024***
Accessing accommodation on release	21	22
Addressing financial issues, notably in accessing benefits	16	14
Accessing addiction support	12	13
Addressing issues concerning mental health	12	8
Addressing issues concerning their physical health	13	11
Regaining contact/improving relationships with family	2	3
Enrolling in and attending an education/training course	9	1
Moving into employment	4	3

In the round, these results suggest a stable pattern of positive outcomes, with many men making progress in several pathways while engaged with the support of Change for Good.

We are also encouraged by the reimprisonment rates of men we have worked with compared with national reoffending rates. These figures are typically reported for the first year after people are released from prison. Nationally, 42% of adult prisoners reoffend in their first year after release. For men we worked with in 2024, only 19% (7 out of 37) were reimprisoned in their first year after release.

The views of the men we support provide a further key indicator of the impact of our work:

Mentoring:

"Through my mentor I have been able to handle the stress of homelessness and finding accommodation".

"My mentor 100% believes in me and gives me hope for the future, without doubt".

Through the Gate:

"It's all been very overwhelming but having you to talk to has helped massively".

"It was good and helped me out a great deal. Wouldn't have known how to do it otherwise".

Next Chapter

"Next Chapter has allowed me to be more social and get into a routine".

"I like being part of a community, being able to discuss my life and the things happening in it with others".

"Meeting with engineering students recently is an example of how Next Chapter gets me involved in things I wouldn't normally be able to. It's really good for me".

Our donors and supporters

In the financial year ended 31 July 2025, CfG has continued to put much time and effort into preparing grant applications and this continues to be the primary source for CfG funds. For the past two years, the trustees have been seeking to widen the range of grant applications submitted. This approach has improved CfG's resilience and, in difficult times when all charities are feeling pressure, is very necessary to support our strategy and mission.

The trustees are pleased to report that during the year CfG secured new core funding from Lloyds Bank Foundation and City Bridge Foundation, along with a very generous one-off donation from the City and Metropolitan Welfare Charity, Together with our existing core grant income and several new and increased donations from faith and local community supporters, these new grants have contributed to a welcome increase in our income for the current year.

		Unrestricted	Restricted	Total 2025	Unrestricted	Restricted	Total 2024
Grant income - core funding		£	£	£	£	£	£
Lloyds Bank Foundation	2.1	75,000		75,000	-	-	-
The Tudor Trust	2.2	35,000	-	35,000	35,000	-	35,000
London District of the Methodist Church		-	-	-	10,000	-	10,000
Garfield Weston Foundation	2.3	20,000	-	20,000	20,000	-	20,000
The Henry Smith Charity	2.4	20,000	-	20,000	-	20,000	20,000
City Bridge Foundation	2.5	-	29,875	29,875	-	29,250	29,250
City Bridge Foundation	2.6	-	8,482	8,482			
Faith & local community supporters							
Book donations							
Ealing Green Church							
Wandsworth Quakers							
"Walk Beyond Bars" sponsored walk donations		1,719	-	1,719	-	-	-
St Luke's Church attersea		252	-	252	-	-	-
All Saints Fulham		698	-	698	-	-	-
Anonymous and other donations		-	-	-	5,077	-	5,077
Allison Waterhouse's sitting down service		2,000	-	2,000	1,250	-	1,250
Other grants			-	-	750	-	750
Established charities & organisations		2,295	-	2,295	1,375	-	1,375
City & Metropolitan		-	-	-	494	-	494
The 1485 Charitable Foundation		1,500	-	1,500	-	-	-
Souter Charitable Trust							
The Albert Hunt Trust							
Findlay Park Partners							
Chesterhill Charitable Trust							
One Percent Scheme		50,000	-	50,000	-	-	-
Marsh Charitable Trust		349	-	349	-	-	-
		-	-	-	5,000	-	5,000
		-	-	-	2,000	-	2,000
		1,500	-	1,500	1,500	-	1,500
		1,000	-	1,000	1,000	-	1,000
		-	-	-	700	-	700
		-	-	-	600	-	600
		211,313	38,357	249,670	84,746	49,250	133,996

Core Funding Grants

Core funding, that is grants expected to be received over more than one year (subject to conditions being met), is essential for CfG to be able to plan ahead, recruit and retain talented staff and support our mentees and volunteer mentors.

Lloyds Bank Foundation 2025: £75,000 (2024: £nil)
Having greatly benefited from a previous multi-year grant from Lloyds Bank Foundation, we were delighted to begin the year with the award of another three-year grant of £75,000, with the first annual installment of £25,000 received this year. The requirement of the SORP in relation to income recognition means that we are required to recognise this all this year, but it will be spent across this year and the following two.

The Tudor Trust 2025: £35,000 (2024: £35,000)
The Tudor Trust, our largest funder overall, has supported CfG since its inception over ten years ago. Our current year's funding of £35,000 represents the third and final tranche of our most recent multi-year grant from the Tudor Trust, for which we are extremely grateful.

Garfield Weston Foundation 2025 £20,000 (2024 £20,000)
In 2024 the trustees of the Garfield Weston Foundation generously offered us two years of funding of £40,000, in installments of £20,000. The current's year's payment is the second installment of that grant.

The Henry Smith Charity 2025: £20,000 (2024 £20,000)
In 2023 we were delighted to report that CfG had been awarded a three-year grant totalling £60,000 (£20,000 per annum) from the Henry Smith Charity in support of salaries and running costs (but with certain cost exclusions). The current payment is the third and final annual payment under that grant. Further details are in notes 3, 8 and 18.

City Bridge Foundation 2025: £29,875 (2023 £29,250)
We have been fortunate to receive a three-year restricted fund grant totalling £88,000 under the City Bridge Foundation's Bridging Divides programme towards the salary, on-costs and clinical supervision costs of a case worker, enabling CfG to expand our small team providing practical support and advice for prisoner leavers released to and/or residing in London. Following a change in the staffing of this post, in the current year 99% (2023: 86%) of these additional costs have been covered by the City Bridge Foundation. Further details are in notes 3, 8 and 19.

City Bridge Foundation 2025: £8,482 (2024: £nil)
During the year we were delighted to learn that the City Bridge Foundation had awarded CfG another restricted fund grant, under a separate programme (Making London More Liveable – Suicide Prevention), this time for £180,000 over five years to enable us to expand our work to a further prison (HMP High Down). CfG accepted this grant in September 2024, but only began drawing it down in May 2025. The current year's payment represents the first tranche of the first year's funding under this grant.

Our faith & local community supporters

As is indicated by the donations table, in addition to support from established charities and foundations, we continue to receive much valued support from local churches, faith groups and generous individuals. Donations are received directly from individuals, through PayPal, CAF or the Charities Trust. This year we were especially grateful to receive donations from a book written (with support from his mentor) by one of the men in our programme, recounting events from his early life.

Established charities and organizations

We remain deeply grateful for the generous support we receive from other charities and organisations. In particular during the current year we were especially thankful for a large one-off donation of £50,000 from the City and Metropolitan Welfare Charity (a charity specifically focusing on the welfare of offenders and ex-offenders), as part of arrangements to wind up their fund.

Significant funding grants after year end

The trustees are very pleased to announce that several new grants were approved after year end. These are:

The Henry Smith Charity is closing the funding programme under which CfG currently receives support (listed above), meaning we will be unable to apply for continuation funding when our existing grant ends in September 2025. Instead, to assist organisations affected by the closure, the Charity has created a Flex Fund, offering grants equivalent to one additional year of funding. We were delighted to be awarded one of these grants, worth £20,000.

City Bridge Foundation Cohort 2 Additional 1 Year Funding Programme: In a similar way, we were extremely grateful to City Bridge Foundation for awarding us a further one year's funding (£29,920) under their Cohort 2 fund following the closure of their Bridging Divides programme, to enable us to manage the transition to other funding sources.

National Lottery Awards for All England: Towards the end of 2025 we were delighted to be awarded a grant of £9,451 from the National Lottery Awards for All England Fund to support the salary and related costs of a part-time Volunteer Coordinator.

Financial Review

Donations and legacies of £149,670 (2024: £133,996)
As is more fully set out above on pages 7 and 8, in 2025 CfG has continued its effort to raise funds and to diversify its funding base. See also note 2 for details of new multi-year funding grants as well as new restricted fund donations of £38,357 (2024: £49,250).

The SORP requires that income from multi-year grants is recognised in the year in which it is committed to the charity if there are no criteria that permit deferral. This means that we are required to recognise income in advance of it being received and spent. This year therefore includes £50,000 of Lloyds Bank Foundation funding which has not been received and will not be spent until future years.

Donated services and facilities of £10,500 (2024: £10,963)
Donated facilities are in line with prior year recognising the continued provision of office space generously donated by the Parochial Church Council St Stephen's, South Lambeth. Further details are set out in note 3 and note 5. This valuable donation of facilities at well below commercial rates is a vital contribution to CfG's activities. The reduction in the figure for donated services reflects the fact that Next Chapter no longer has use of additional facilities.

Raising funds costs £3,567 (2024: £3,410)
The directors review fundraising on a continuous basis in line with our need for a renewed focus on regular fundraising and call on the services of professional help as required.

Mentee releases £4,649 (2024: £2,940) & Next Chapter £3,737 (2024: £4,525)
Expenditure is broadly in line with prior year. Please refer to note 5 to the accounts.

Staff costs of £123,151 (2024: 125,071)
Staff costs are broadly in line with prior year. The head count of full-time-equivalent employees for the full year is 3 (2024: 3.1 FTE).

Wellbeing, training and supervision £2,900 (2023: £3,952)
CfG aim to provide targeted staff training, reflecting the CfG mission and values, complying with best practice and addressing legislative requirements.

CfG arranges for professional supervision for staff through external support from experienced professionals that enables them to reflect on and develop their knowledge, skills, and competencies. Further details are in note 5.

A significant part of the decrease is because of expenditure on a wellness day funded by Tudor Trust in 2024.

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Other costs £22,683 (2024: £19,255)
This is broadly in line with the previous year with an increase reflecting the overall increase in general costs and additional employee-related costs.

Governance costs £6,154 (2024: £2,266)
Governance costs include professional fees payable to Albert Goodman LLP, who were appointed as Independent Examiner for the current financial year, following the resignation of our previous Independent Examiner. See note 5 for further details.

Financial position at the end of the financial year
With cash at bank of £125,043 (2024: £75,563) and future funding grants secured (subject to claims and fulfilling yearly conditions) CfG ended the year better placed to implement the strategy and programmes to support our members as they emerge from prison.

Policy on reserves

CfG reserve policy has been to hold a minimum free reserve of at least six month's expenditure. On present headcount and related costs, our projected minimum reserves target is £85,000 (2024: £75,000). Free reserves are defined as unrestricted funds less the net book value of any fixed assets held. As at 31 July 2025, CfG had free reserves of £168,255 (2024: £128,007).

Going Concern
The trustees confirm that, as of 28th May 2026 being the date of approval of these accounts, the charity has sufficient committed funding and reserves for activities to continue for at least eleven months from this date. The directors have further funding applications in progress and accordingly these accounts have been prepared on a going concern basis.

Statement of Trustees' Responsibilities

The Trustees (who are directors of Change for Good Community Chaplaincy Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (incorporating the Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the 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 then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that 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 and are responsible for the maintenance and integrity of the corporate and financial information on the charity's website.

Signed by order of the Trustees on 28th May 2026

Dr B Maughan
Trustee and Director

Independent examiner's report to the trustees of Change for Good Community Chaplaincy

I report to the charity trustees on my examination of the accounts of Change for Good Community Chaplaincy Limited ("the Company") for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (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 the Company 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with these 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.

Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP
Chartered Accountants
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX
Dated: 29 May 2026

Change for Good Community Chaplaincy Limited
Statement of Financial Activities (including Income & Expenditure account)
For the Year Ended 31 July 2025

	Notes	Unres-tricted £	Re-stricted £	2025 Total £	Unres-tricted £	Re-stricted £	2024 Total £
Income							
Donations and Legacies	2	211,313	38,357	249,670	84,746	49,250	133,996
Donated services and facilities	3	10,500	-	10,500	10,963	-	10,963
Other income: bank interest		1,919	-	1,919	126	-	126
Total income		**223,732**	**38,357**	**262,089**	**95,835**	**49,250**	**145,085**
Expenditure							
Raising Funds	4	3,567	-	3,567	3,410	-	3,410
Charitable activities	5	124,917	38,357	163,274	106,759	51,250	158,009
Total expenditure		**128,484**	**38,357**	**166,841**	**110,169**	**51,250**	**161,419**
Net income / (expenditure) for the year before transfers		95,248	-	95,248	(14,334)	(2,000)	(16,334)
Transfers	9	-	-	-	-	-	-
Net movement in funds		**95,248**	**-**	**95,248**	**(14,334)**	**(2,000)**	**(16,334)**
Reconciliation of funds							
Total funds brought forward		73,007	-	73,007	87,341	2,000	89,341
Total funds carried forward		**168,255**	**-**	**168,255**	**73,007**	**-**	**73,007**

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

Balance sheet
As at 31 July 2025

	Notes		2025		2024
			£		£
Current assets					
Debtors	7	50,184		494	
Cash at bank and in hand		125,043		75,563	
		175,227		76,057	
Creditors					
Amounts falling due within one year	8	(6,972)		(3,050)	
Net current assets			168,255		73,007
Net assets			**168,255**		**73,007**
Funds					
Unrestricted funds	9		168,255		128,007
Designated Funds	9		-		-
Restricted funds	9		-		-
Total charity funds			**168,255**		**128,007**

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For the period ending 31 July 2025, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board for issue on 28th May 2026 and signed on its behalf by:

R Hallifax
Trustee and Director

1 Accounting policies

1.1 General information and basis of accounting

Change for Good Community Chaplaincy Limited is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. Each member of the charity undertakes to contribute a maximum of £10 to the charity's assets if it should be wound up while they are a member or within one year after they cease to be a member. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees Report on pages 3-11.

The financial statements have been prepared on the historical cost basis and in accordance with the 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)- (Charites SORP (FRS 102)) and the Companies Act 2006.

The charity 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.

1.2 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income

Income from donations is recognised in the accounts when:

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

Income from grants and donations is accounted for when unconditionally due and reasonable assurance can be gained that it will be received. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

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

Income from investments is recognised in the accounts when receivable.

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

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

1.4 **Expenditure**

Expenditure is accounted for on the accruals basis. Liabilities are recognised in the accounting period to which they relate.

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

1.5 **Debtors**

Other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

1.6 **Cash at bank and in hand**

Cash at bank and in hand compromise cash on hand and call deposits that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.7 **Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

1.8 **Taxation**

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied for charitable purposes.

1.9 **Fund accounting**

General funds are unrestricted funds receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Designated funds are general funds set aside by the trustees for a specific project or programme.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.10 **Financial instruments**

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Donations (including grants) and legacies

		Unres-tricted	Res-tricted	Total 2025	Unres-tricted	Res-tricted	Total 2024
Grant income - core funding		£	£	£	£	£	£
Lloyds Bank Foundation	2.1	75,000		75,000	-	-	-
The Tudor Trust	2.2	35,000	-	35,000	35,000	-	35,000
London District of the Methodist Church		-	-	-	10,000	-	10,000
Garfield Weston Foundation	2.3	20,000	-	20,000	20,000	-	20,000
The Henry Smith Charity	2.4	20,000	-	20,000	-	20,000	20,000
City Bridge Foundation	2.5	-	29,875	29,875	-	29,250	29,250
City Bridge Foundation	2.6	-	8,482	8,482			
Faith & local community supporters							
Book donations							
Ealing Green Church		1,719	-	1,719	-	-	-
Wandsworth Quakers		252	-	252	-	-	-
"Walk Beyond Bars" sponsored walk donations		698	-	698	-	-	-
St Luke's Church Battersea		-	-	-	5,077	-	5,077
All Saints Fulham		2,000	-	2,000	1,250	-	1,250
Anonymous and other donations			-	-	750	-	750
Allison Waterhouse's sitting down service		2,295	-	2,295	1,375	-	1,375
Other grants		-	-	-	494	-	494
Established charities & organisations		1,500	-	1,500	-	-	-
City & Metropolitan							
The 1485 Charitable Foundation							
Souter Charitable Trust							
The Albert Hunt Trust		50,000	-	50,000	-	-	-
Findlay Park Partners		349	-	349	-	-	-
Chesterhill Charitable Trust		-	-	-	5,000	-	5,000
One Percent Scheme		-	-	-	2,000	-	2,000
Marsh Charitable Trust		1,500	-	1,500	1,500	-	1,500
		1,000	-	1,000	1,000	-	1,000
		-	-	-	700	-	700
		-	-	-	600	-	600
		211,313	38,357	249,670	84,746	49,250	133,996

Core funding

Grants where funds are awarded to the company over two or more years at a time are described as core. Such grants are essential to allow the company to plan for the future and to attract and retain experienced and talented staff.

2.1 **Lloyds Bank Foundation 2025: £75,000 (2024: £nil)**
Lloyds Bank Foundation have approved a new grant of £75,000 over three years; £25,000 received this year is the first instalment. The requirement of the SORP in relation to income recognition means that we are required to recognise all three years upfront.

2.2 **The Tudor Trust: £35,000 (2024: £35,000)**
The Tudor Trust continues to provide core funding committed in three-year cycles and £35,000 received in the current year is the final tranche of the 2023-2025 three-year cycle.

2.3 **The Garfield Weston Foundation: £20,000 (2024: £40,000)**
The Garfield Weston Foundation has approved a grant of £40,000 over two years towards salaries and running costs, with the second instalment of £20,000 received in the current financial year.

2.4 **The Henry Smith Charity 2025: £20,000 (2024: £20,000)**
CfG has been awarded a three-year grant totalling £60,000 (£20,000 per annum).

2.5 **City Bridge Foundation Restricted Fund 2025: £29,875 (2024: £29,250)**
In November 2022 the directors accepted a restricted fund grant from City Bridge Foundation (CBF) receivable over three years totalling £88,000, for use towards the salary, on-costs and clinical supervision costs of an additional Case worker. Income from this grant is recognised once CfG engaged the additional member of staff and thereafter annually subject to various conditions being met. Any unspent grant funds at the end of the three-year grant period are held in trust for CBF to be repaid immediately upon request.

2.6 **City Bridge Trust Restricted Fund 2025: £8,482 (2024: £nil)**
In December 2024 the directors accepted a restricted fund grant for City Bridge Foundation (CBF) receivable over three years totalling £180,000, for use towards the salary, on-costs and clinical supervision costs to expand its work to support vulnerable men in HMP High Down. Income from this grant is recognised once CfG engaged an additional member of staff and thereafter annually subject to various conditions being met. Any unspent grant funds at the end of the three-year grant period are held in trust for CBF to be repaid immediately upon request.

3 Donated services and facilities

	Unres-tricted £	Res-tricted £	Total 2025 £	Unres-tricted £	Res-tricted £	Total 2024 £
Charitable activities						
Meeting rooms, kitchen facilities - Next Chapter	-	-	-	1,950	-	1,950
Office and other costs						
Office facilities at St Stephen's Church	7,500	-	7,500	6,013	-	6,013
Accountancy and payroll	2,400	-	2,400	2,400	-	2,400
Governance costs						
Company secretarial services	600	-	600	600	-	600
	10,500	-	10,500	10,963	-	10,963

Office and other costs:
CfG project office is based in a shared office space at St Stephen's Church CfG and pays a weekly licence fee but at a significant discount to office accommodation in the local area. CfG recognises donated facilities calculated as the difference between the cost of commercially available accommodation in the Vauxhall area and the actual amount payable to St Stephen's PCC.

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

Governance costs:
Ros Hallifax, a trustee who is also a solicitor by profession, donated company secretarial services

4 Raising Funds

	Unres-tricted £	Res-tricted £	Total 2025 £	Unres-tricted £	Res-tricted £	Total 2024 £
Consultancy	2,980	-	2,980	3,410	-	3,410
Events	587	-	587	-	-	-
	3,567	-	3,567	3,410	-	3,410

5 Charitable activities

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Staff costs	6	86,173	36,978	123,151	75,821	49,250	125,071
Mentee releases:							
Through the gate support and mentoring expenses		1,733	-	1,733	1,693	-	1,693
Extra support (accommodation, emergency food)		502	-	502	-	-	-
Staff travel & parking		438	-	438	515	-	515
Volunteer expenses		1,891	-	1,891	732	-	732
Volunteer training		85	-	85	-	-	-
Next Chapter:							
Travel		1,341	-	1,341	1,759	-	1,759
Activities		2,396	-	2,396	816	-	816
Donated facilities Stockwell Park Community Centre		-	-	-	1,950	-	1,950
Wellbeing, training & supervision:							
Staff - professional supervision sessions		1,170	810	1,980	1,117	303	1,420
Staff training		920	-	920	835	-	835
CfG Wellbeing Pilgrimage Day		-	-	-	-	1,697	1,697
Other:							
Room Hire		(600)	-	(600)	600	-	600
Online meetings & telecoms		1,866	-	1,866	3,158	-	3,158
Staff mobile phones		1,168	-	1,168	-	-	-
HR policy advice		100	-	100	40	-	40
Subscriptions		307	-	307	251	-	251
Porfessional indemnity insurance		1,188	-	1,188	1,102	-	1,102
Recruitment		1,546	569	2,115	347	-	347
Office supplies		1,746	-	1,746	837	-	837
Bank charges		193	-	193	153	-	153
Accounting & payroll - donated services		2,400	-	2,400	2,400	-	2,400
Misc - DBS checks		-	-	-	167	-	167
St Stephen's Church - donated facilities		7,500	-	7,500	6,013	-	6,013
Office licence fees payable to St Stephen's PCC		4,700	-	4,700	4,187	-	4,187
Governance:							
Independent Examiner's fee		5,520	-	5,520	1,410	-	1,410
Company secretarial services		600	-	600	600	-	600
AGM		-	-	-	256	-	256
Statutory Fees		34	-	34	-	-	-
		124,917	38,357	163,274	106,759	51,250	158,009

CfG moved to its new offices at St Stephen's Church South Lambeth in September 2022. CfG holds a licence for the use of office space at non-commercial rates as St Stephen's Parochial Church Council wish to support CfG's charitable activities. See further details in note 11 below. CfG recognises donated facilities calculated as the difference between the cost of commercially available accommodation in the Vauxhall area and the actual amount payable to St Stephen's PCC.

6 Staff costs

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Wages and salaries	80,259	30,364	110,623	70,750	42,851	113,601
Employer's National Insurance	1,591	4,634	6,225	1,534	4,256	5,790
Pension costs	4,323	1,980	6,303	3,537	2,143	5,680
	86,173	36,978	123,151	75,821	49,250	125,071

No individual employee was paid over £60,000 (2024: none)

The key management personnel of the charity is considered to be the trustees and therefore there is no remuneration to be disclosed (2024 – None).

The average number of employees for the year was as follows:

	2025	2024
Number of staff	4	4

The charity operates a defined contribution pension scheme at a rate of 5% of pensionable pay.

7 Debtors

	2025 £	2024 £
Donations due	-	494
Gift Aid receivable	184	-
Prepayments and accrued income	50,000	-
	50,184	494

8 Creditors – amounts due in less than one year

	2025 £	2024 £
Pension	751	868
Accruals	5,520	2,182
Staff expenses payable	701	-
	6,972	3,050

9 Statement of Funds

	Balance 01.08.2024 £	Income £	Expend-iture £	Transfers £	Balance 31.07.2025 £
Restricted funds					
City Bridge Foundation	-	29,875	(29,875)	-	-
City Bridge Trust	-	8,482	(8,482)	-	-
Total restricted funds	-	38,357	(38,357)	-	-
Unrestricted Funds:					
Designated Funds - Next Chapter	-	-	(3,737)	3,737	-
General	73,007	223,732	(124,747)	(3,737)	168,255
Total unrestricted funds	73,007	223,732	(128,484)	-	168,255
Total Funds	73,007	262,089	(166,841)	-	168,255

Statement of Funds - prior year

	Balance 01.08.2023 £	Income £	Expend-iture £	Transfers £	Balance 31.07.2024 £
Restricted funds					
Tudor Wellbeing (second grant)	2,000	-	(2,000)	-	-
The Henry Smith Charity	-	20,000	(20,000)	-	-
City Bridge Foundation	-	29,250	(29,250)	-	-
Total restricted funds	2,000	49,250	(51,250)	-	-
Unrestricted Funds:					
Designated Funds - Next Chapter	-	-	(2,579)	2,579	-
General	87,341	95,835	(107,590)	(2,579)	73,007
Total unrestricted funds	87,341	95,835	(110,169)	-	73,007
Total Funds	89,341	145,085	(161,419)	-	73,007

10 Analysis of net assets between funds

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Current assets	175,227	-	175,227	76,057	-	76,057
Creditors due within one year	(6,972)	-	(6,972)	(3,050)	-	(3,050)
	168,255	**-**	**168,255**	**73,007**	**-**	**73,007**

11 Related party transactions

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

12 Trustees' remuneration and expenses

The trustees (or any persons connected with them) did not receive any remuneration during the year (2024 – none).

In 2025 two trustees were reimbursed a total of £140 for expenses (2024 three trustees were reimbursed a total of £18 for expenses).

14 Company limited by guarantee.

The company was incorporated as a company limited by guarantee and has no share capital. The guarantee to the company is £10 per member on the winding up of the company. At 31 July 2025, the company had fourteen members and the total amount guaranteed was therefore £140 (2024: £70).

CHANGE FOR GOOD COMMUNITY CHAPLAINCY LIMITED

England & Wales - Charity number 1148824

Accounts

CHANGE FOR GOOD
COMMUNITY CHAPLAINCY

Change for Good Community Chaplaincy Limited

Accounts for the year ended 31 July 2024

A Company Limited by Guarantee Number 8135355

Registered charity number 1148824

Supported by:

LONDON DISTRICT OF THE METHODIST CHURCH

the Tudortrust

LLOYDS BANK FOUNDATION England & Wales

CITY BRIDGE FOUNDATION

CHANGE FOR GOOD
COMMUNITY CHAPLAINCY

The trustees are pleased to present their annual directors' report together with the financial statements of Change for Good Community Chaplaincy Limited. These are the statutory accounts for the year ended 31 July 2024 prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Contents **Page**

Trustees' Annual Report and Accounts
Charitable objectives and activities 3
Achievements and performance 3-4
Our impact 4-5
Our donors and supporters 6
Core funding grants 6-7
Significant funding grants after year end 8
Structure, governance and management 8
Trustees 8
Other reference and administrative information 9
Financial review 9-10
Policy on reserves 10
Going concern 10
Public benefit 10
Trustees' responsibilities and declaration 10

Report of the Independent Examiner 12

Statement of Financial Activities 13

Balance Sheet 14

Notes to the accounts 15-24

Charitable objectives and activities

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

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

> *"to support the rehabilitation of prisoners, by the provision of such services as the trustees think fit."*

We, as directors and trustees of the company hope to succeed in our charitable objects by empowering our members (as we refer to those we support) to achieve transformational change by reducing social isolation, enhancing motivation and giving guidance to remove, or considerably reduce, the barriers likely to inhibit a successful re-integration into society.

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

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

Achievements and performance

The past year was marked by a number of important developments for Change for Good, set against the background of increasing and well-publicised challenges for HM Prison Service, which inevitably had some impact on us too.

In relation to our own internal developments:

- First, early in 2024, we appointed a dedicated part-time (0.6 FTE) Volunteer Coordinator, to ensure that the recruitment, supervision and support of our volunteers is a central focus of our work. We are very pleased with the way this new appointment is progressing: our volunteer numbers are increasing, and we are able to offer them increased supported.
- Second, we successfully launched the bespoke case management and impact assessment system developed with consultancy support offered as part of our Lloyds Bank Foundation funding. This is already proving its worth in enabling us both to store and to retrieve information about our service and the men we support more reliably and easily than in the past.
- Third, to complement the generous financial support we receive from trusts and foundations, we made our first foray into sponsored fundraising in May, with a 21-mile relay 'Walk Beyond Bars' around London, walking between four London prisons. Staff, trustees, volunteers and some of our Next Chapter members all took part in this enjoyable – and rewarding – event.

Achievements and performance (continued)

Main operational achievements and performance in the year ended 31 July 2024 were as follows:

1. During the period we had 16 (2023: 14) trained volunteer mentors who were working supporting men in the community after release or otherwise available to begin supporting prisoners. In common with many other charities, we faced a drop in the numbers of our volunteer mentors following the pandemic, which inevitably impacted the numbers of men we could support in the community. During 2023 we have made extensive efforts to recruit new volunteers via faith and other community groups, and these are now beginning to pay off. As noted above we now provide more direct support to our volunteers with a view to retaining their valuable contribution for longer.

2. Support in our prisons: in 2024 we provided advice, motivation and assessments for 503 men (2023: 394) in prison and for 149 of these (2023: 182) we gave brief support which included preparations for release, emotional support, and signposting to other beneficial agencies.

3. During the period we provided intensive support to 51 (2023: 43) men in prison and in the community, some of whom we had begun working with in previous year(s). The numbers of men supported in each stage of our programme were:

Programme	***2024***	***2023***
Support in prison	51	43
Through the gate	45	22
Mentoring in the community	21	24
Next Chapter (Peer Support)	19	16

Our Impact

We assess the impact of our work in terms of men's progress on the seven 'pathways to desistance'.

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

39 (2023: 35) members engaged with us for at least two months following their release during the financial year (ie 1 August 2023 to 31 July 2024). Of these, 34 ie 87% (2023: 27 ie 77%) made significant progress in at least one of these pathways, 29 ie 74% (2023: 20 ie 57%) in at least 2 pathways and 16, ie 41 % (2023: 16 ie 46%) in at least 3 pathways.

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

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

Achievements and performance (continued)

study	***2024***	***2023***
Accessing accommodation on release	22	23
Addressing financial issues, notably in accessing benefits	14	14
Accessing addiction support	13	6
Addressing issues concerning mental health	8	9
Addressing issues concerning their physical health	11	8
Regaining contact/improving relationships with family	3	3
Enrolling in and attending an education/training course	1	8
Moving into employment	3	8

A case study written by one of our members

'I was introduced to Change for Good through a Roman Catholic Chaplain who felt Change for Good could help me. At that time my life was spiralling downhill rapidly, and I can't even remember what I was thinking when they first spoke to me. I was all over the place mentally, I wasn't sleeping, and I was isolating myself away as much as possible in my cell.

We started meeting each week and S (my CfG case worker) would sometimes just come to my cell to check in with me. At that point I was totally hopeless. S helped me express how I felt to staff members and helped ensure I was referred to people who could help me with my mental health. On the back of this, I started weekly sessions with a psychologist who really helped me, and I started to become a bit more stable.

I met weekly with my case worker at CfG, from then on and we got to know each other very well. We then started to plan for my upcoming release day and at first, I was extremely anxious about leaving prison. He helped me feel more confident about being released and eventually I started to look forward to it a little bit.

One of the team met me in reception and I walked through the gate with him, he came to Probation with me and phoned the Council with me. He spent all day with me until I finally was given an address in North London. He came to the new place with me. I can honestly say I would've ended up on the street without Change for Good. I would've gone to Probation after being released but then I would've been totally on my own and God knows what would have happened.

I continued to receive support from staff regularly in the community, until I was introduced to the idea of attending Change for Good's peer led support group Next Chapter. I was very anxious about going for the first time and I only went because I knew the staff and another member. I enjoyed my first session; everyone was very welcoming. Now I am a core member, it gives me something to look forward to every week.

I was then introduced to my mentor. She and I clicked straight away, she is fantastic and my relationship with her is very important to me. I mentioned to her that I have always wanted to write my life story but have never had the confidence to do so. She told me: "You go for it, write it". She has given me the confidence to do it and I am loving documenting my early life.'

Our donors and supporters

In the financial year ended 31 July 2024, CfG has continued to put much time and effort into preparing grant applications and this continues to be the primary source for CfG funds. For the past two years, the trustees have been seeking to widen the range of grant applications submitted. This approach has improved CfG's resilience and, in difficult times when all charities are feeling pressure, is very necessary to support our strategy and mission.

The trustees are pleased to report that during the year, CfG secured new core funding from the Garfield Weston Foundation. A further four charitable trusts, after a pause of a year, have once more responded to our requests for funds.

Although our overall donations income has dropped compared with the prior year, this largely reflects the timing of a major new grant awarded by the Lloyds Bank Foundation for England & Wales, which occurred post year end (see page 8).

			2024	2023
Donations	**Unrestricted Funds**	**Restricted Funds**	**Total Funds**	**Total Funds**
	£	£	£	£
Core funding:				
The Tudor Trust	35,000	-	35,000	37,000
London District of The Methodist Church	10,000	-	10,000	10,000
Garfield Weston Foundation	20,000	-	20,000	-
The Henry Smith Charity	-	20,000	20,000	20,000
City Bridge Foundation	-	29,250	29,250	21,375
Lloyds Bank Foundation for England & Wales	-	-	-	27,250
The Maurice & Hilda Laing Charitable Trust	-	-	-	22,500
Faith & local community supporters:				
"Walk Beyond Bars" sponsored walk donations	5,077	-	5,077	-
St. Luke's Church Battersea	1,250	-	1,250	1,750
All Saints Fulham	750	-	750	-
Anonymous and other donations	1,375	-	1,375	1,120
Donations in memory of the late Matthew Devlin	-	-	-	1,678
Putney Methodist Church	-	-	-	300
Ealing Green Church	-	-	-	426
West London Community Trust	-	-	-	7,177
Allison Waterhouse's sitting down service	494	-	494	-
Established charities & corporate organisations:				
Souter Charitable Trust	5,000	-	5,000	-
The Albert Hunt Trust	2,000	-	2,000	-
Findlay Park Partners	1,500	-	1,500	1,500
Chesterhill Charitable Trust	1,000	-	1,000	-
One Percent Scheme	700	-	700	-
Marsh Charitable Trust	600	-	600	-
Persula Foundation	-	-	-	5,000
Total	**84,746**	**49,250**	**133,996**	**157,076**

Core funding grants

As noted above, core funding, that is grants expected to be received over more than one year (subject to conditions being met), is essential for CfG to be able to plan ahead, recruit and retain talented staff and support our mentees and volunteer mentors.

The Tudor Trust 2024: £35,000 (2023: £35,000 unrestricted and £2,000 restricted)
The Tudor Trust, our largest funder overall, has supported CfG since its inception over ten years ago. Our current strategy has been positively received by Tudor who last year awarded another three-year cycle of support at £35,000 per annum, with the second tranche received in the current year.

London District of the Methodist Church District Advance Fund 2024: £10,000 (2023: £10,000)
The District Advance Fund ("DAF") of the London District of the Methodist Church is another of our long-standing supporters and DAF renewed support with a £30,000 grant spread over three years. The third instalment was received in the current year.

Garfield Weston Foundation 2024 £20,000 (2023 £nil)
Garfield Weston have already supported CfG with several smaller annual donations in past years so we are especially grateful to their trustees for the offer of two years funding of £40,000, in instalments of £20,000.

The Henry Smith Charity 2024: £20,000 (2023 £20,00)
Last year we were delighted to report that CfG has been awarded a three-year grant totalling £60,000 (£20,000 per annum). This grant is towards three years' support of salaries and running costs (but with certain cost exclusions) for our work with prison-leavers both before and after release as they resettle in London. We were very encouraged by the feedback from the Henry Smith Charity grant management team, recognising our strategy and training support to our volunteers. Further details are in notes 3, 8 and 18.

City Bridge Foundation: 2024: £29,250 (2023 £21,375)
We have been fortunate to receive a three-year restricted fund grant totalling £88,000 towards the salary, on-costs and clinical supervision costs of a case worker, enabling CfG to expand our small team providing practical support and advice for prisoners and ex-offenders released to and/or residing in London. Our case worker completed the current year but tendered her resignation after the year end. We were able to recruit a successor case worker who started in the role in November 2024. In the current year approximately 86% (2023: 90%) of these additional costs have been covered by the City Bridge Foundation. Further details are in notes 3, 8 and 19.

Our faith & local community supporters

As can be seen from the donations table, in addition to support from established charities and foundations, we continue to receive much valued support from local churches, faith groups as well as generous individuals. Donations are received directly from individuals, through PayPal, CAF or the Charities Trust.

Our sponsored "Walk Beyond Bars" in May 2024, raised donations through Just Giving of £4,400 and through PayPal and CAF of over £677 making a total of £5,077. We were able to highlight the issues and challenges facing all prisoners through sharing stories and getting out and around the prisons on our watch.

Significant funding grants after year end

The trustees are very pleased to announce that several new grants were approved after year end. These are:

As mentioned above, from the Lloyds Bank Foundation for England & Wales, £75,000 in three instalments of £25,000 over three years. CfG received the first instalment August 2024.

The City and Metropolitan Welfare Society awarded us £50,000, received towards the end of October 2024. This was a one-off payment, because they were winding up their fund.

The City Bridge Foundation have advised that they are making another restricted fund grant, this time for approximately £180,000 over five years. CfG accepted this grant in September 2024 but anticipate only drawing it down (subject to conditions being met) in April 2025.

The Henry Smith Flex fund: the Henry Smith Charity are closing the programme we were funded under as noted above, meaning that CfG will be unable to apply for continuation funding when our current grant ends in September 2025. Instead, the Charity have set up a Flex fund for organizations whose funding will run out while they are closed, offering grants equivalent to one more year of funding i.e. £20,000 in our case. We were delighted to be awarded one of these Flex fund grants.

Structure, governance and management

CfG is constituted as a company limited by guarantee. Its activities and remits are governed by its Memorandum and Articles of Association which were adopted 9 July 2012 and in our "Objects and activities" as approved by the board on 30 January 2013 and as subsequently amended on 1 November 2021. Our strategy is shaped around our charitable objects, and we regularly review operations and activities to reflect the changing environment in the prisons in which we operate.

Trustees

Our trustees continue to be a cohesive group, highly supportive of Change for Good and its activities, who meet monthly to review our operations. Trustees also meet in smaller sub-groups to cover specific areas. Following the sad death of our past Chair, Matthew Devlin, in October 2022, one of our existing trustees (Barbara Maughan), has taken on the role of Chair; we plan to advertise for a permanent replacement for Matthew in 2025. We recruit our trustees with consideration to diversity, selecting those who have experience, skills and time to contribute effectively. We recruit by advertising for trustees locally and nationally. The trustees, who are also directors for purposes of company law, and who have served in the financial year were as follows:

Stephen Breslin	Barbara Maughan (Chair)
Stuart Blakley	The Reverend Naomi Oates
Rosalind Hallifax (Treasurer)	The Reverend Allison Waterhouse

Richard Northridge was appointed 11 September 2023 and resigned 23 August 2024.

Value of trustees' support: Our trustees are all unpaid volunteers: their role in oversight, governance and especially in generating funding applications and reporting to our donors, enables the company to carry out its charitable objects. As with our volunteer mentors, a financial value for this support (in line with the FRS102 SORP) is not included in the accounts.

Other reference and administrative information

The principal address: the registered office address of the company is St Stephen's Church, St Stephen's Terrace, London SW8 1DH.

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

Registration: company number 08135355 and registered charity number 1148824

Accountants and Independent Examiner: Verdant Accountants Limited, 20-22 Wenlock Road, London N1 7GU

Bankers: Reliance Bank Limited, Faith House, 23-24 Lovat Lane, London EC3R 8EB.

Financial review

Donations and legacies of £133,502 (2023: £157,706)

As is more fully set out above on pages 6 and 7, in 2024 CfG has continued its effort to raise funds and to diversify its funding base. See also note 3 for details of new multi-year funding grants as well as new restricted fund donations of £49,250 (2023: £43,375).

Donated services and facilities of £10,963 (2023: £12,534)

Donated facilities are in line with prior year recognising the value of office space donated by the Parochial Church Council St Stephen's, South Lambeth. Further details are set out in note 4 and note 10. This generous donation of facilities at well below commercial rates is a vital contribution to CfG's activities. We no longer have the service of our Honorary Independent Examiner, so this is why the figure for donated services has decreased.

Raising funds costs £3,410 (2023: £5,100)

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

Mentee releases £2,940 (2023: £3,317) & Next Chapter £4,552 (2023: £4,802)

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

Staff costs of £125,071 (2023: £100,570)

Staff costs increased mainly because of an increase in employees during the year. The head count of full-time-equivalent employees for the full year is 3.1 (2023: 2.71 FTE).

Wellbeing, training and supervision £4,552 (2023: £1,189)

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

CfG arranges for professional supervision for staff through external support from experienced professionals that enables them to reflect on and develop their knowledge, skills, and competencies. Further details are in note 9.

A significant part of the increase is because of expenditure on a wellness day funded by Tudor Trust.

Other costs £18,665 (2023: £17,868)

This is broadly in line with the previous year with an increase reflecting the overall increase in general costs and additional employee related costs.

Financial review (continued)

Governance costs £2,266 (2023: £2,019)

Governance costs include professional fees of £1,410 payable to Verdant Accountants Limited, who were appointed as Independent Examiner for the current financial year, after our Honorary Independent Examiner of many years, Annie Robinson, had to resign due to family health problems. In the prior year CfG recognised donated services of £1,200 for the Examiner and £600 for Company Secretarial services provided by Ros Hallifax, our Treasurer. See note 11 for further details including the AGM expenses and trustee training costs.

Financial position at the end of the financial year

With cash at bank of £73,407 (2023: £89,936) and future funding grants secured (subject to claims and fulfilling yearly conditions) CfG has finished the year better placed to implement the strategy and programmes to support our members as they emerge from prison.

Policy on reserves

CfG reserve policy has been to hold a minimum free reserve of at least six month's expenditure. On present headcount and related costs, our projected minimum reserves target is £75,000 (2023: £68,000). Free reserves are defined as unrestricted funds less the net book value of any fixed assets held. As at 31 July 2024, CfG had free reserves of £73,407 (2023: £87,341).

Going concern

The trustees confirm that, as of 11 April 2025, being the date of approval of these accounts, the company has sufficient committed funding and reserves for activities to continue for at least 10 months from this date. The directors have further funding applications in progress and accordingly these accounts have been prepared on a going concern basis.

Public Benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit and consider that public benefit accrues at several levels. At its widest level the benefits provided by the company are that prisoners, ex-prisoners, local and national organisations and the community will benefit from a community-rooted project which increases the effectiveness of prisoner resettlement and reduces the risk of re-offending in the community.

At a personal level, offenders will have sustained and committed support to help them realise their potential after release. Families will know that there is wider support and constructive help. The faith communities will benefit from a closer and more informed role in supporting prisoners and ex-offenders both in the prisons and once they go through the gate to re-join the community. It is the trustees' intention that the services provided will ultimately contribute towards a reduction in the level of re-offending.

Trustees' responsibilities and declarations

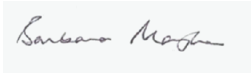
The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (the FRS102 SORP).

The trustees are responsible for keeping proper accounting records in accordance with section 386 of the Companies Act. The trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities. The trustees have determined that the audit requirement of section 144(2) of the Charities Act 2011 does not apply.

The company has taken advantage of the small companies' exemption in preparing this trustees' report. The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the board

Dr Barbara Maughan



Trustee and Director
11th April 2025

Report of the Independent Examiner

To the trustees of Change for Good Community Chaplaincy Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2024, which are set out on pages 13 to 24.

Respective responsibilities of trustees and examiner

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Chaweevan Williams FCCA **12th April 2025**
Chartered Certified Accountant,
Verdant Accountants Limited
20-22 Wenlock Road
London N1 7GU

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	Restricted Income Funds	2024 Total Funds	2023 Total Funds
Income from:		£	£	£	£
Donations and legacies	3	84,746	49,250	133,996	157,076
Donated services and facilities	4	10,963	-	10,963	12,534
Other income: bank interest		126	-	126	-
Total		95,835	49,250	145,085	169,610
Expenditure on:					
Raising funds	5	3,410	-	3,410	5,100
Mentee releases	6	2,940	-	2,940	3,317
Next Chapter	7	4,525	-	4,525	4,802
Staff costs	8	75,821	49,250	125,071	100,570
Wellbeing, training and supervision	9	1,952	2,000	3,952	1,189
Other costs	10	19,255	-	19,255	17,868
Governance costs	11	2,266	-	2,266	2,019
Total		111,169	51,250	161,419	134,865
Net income / (expenditure) for the year		**(14,334)**	**(2,000)**	**(16,334)**	**34,745**
Transfer between funds	18	**-**	**-**	**-**	**-**
Net movement of funds		**(14,334)**	**(2,000)**	**(16,334)**	**34,745**
Reconciliation of funds:	18				
Total funds brought forward		87,341	2,000	89,341	54,596
Total funds carried forward		**73,007**	**-**	**73,007**	**89,341**

This Statement of Financial Activities includes the Income and Expenditure Account as required by Companies Act 2011.

All income and expenditure derive from continuing activities and there are no other recognised gains/losses.

The notes on pages 15-24 form part of these accounts.

BALANCE SHEET

	Notes	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
		£	£	£	£
Current assets					
Debtors	12	494	-	494	592
Cash at bank and in hand		75,563	-	75,563	89,936
Total current assets		76,057	-	76,057	90,528
Liabilities					
Creditors: amounts falling due within 1 year	13	(3,050)	-	(3,050)	(1,187)
Net current assets		73,007	-	73,007	89,341
Total assets less current liabilities		73,007	-	73,007	89,341
Total net assets		73,007	-	73,007	89,341
Funds of the charity	18				
Restricted income funds		-	-	-	2,000
Unrestricted funds		73,007	-	73,007	87,341
Total funds		**73,007**	**-**	**73,007**	**89,341**

Statements

For the financial year ended 31 July 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the FRS102 SORP.

Approved by the board on 11th April 2025 and signed on its behalf by:

R Ann Hallifax

Rosalind Hallifax

Trustee & director
Authenticating accounts being sent to Companies House

The notes on pages 15-24 form part of these accounts.

NOTES TO THE ACCOUNTS

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (the FRS102 SORP); the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

There were no changes in accounting estimates in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

1.6 Prior year comparatives restated

None

2 Accounting policies

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

2.1 Income

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

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

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

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

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

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

NOTES TO THE ACCOUNTS

Income (continued)

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

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

2.2 Expenditure and liabilities

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

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

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

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

The charity made no redundancy payments during the reporting period.

The charity has creditors which are measured at settlement amounts less any trade discounts.

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

NOTES TO THE ACCOUNTS

3 Donations and legacies

	Notes	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
		£	£	£	£
Core funding:					
The Tudor Trust	3.1	35,000	-	35,000	37,000
London District of The Methodist Church	3.2	10,000	-	10,000	10,000
Garfield Weston Foundation	3.3	20,000	-	20,000	-
The Henry Smith Charity	3.4	-	20,000	20,000	20,000
City Bridge Foundation	3.5	-	29,250	29,250	21,375
Lloyds Bank Foundation for England & Wales		-	-	-	27,250
The Maurice & Hilda Laing Charitable Trust		-	-	-	22,500
Faith & local community supporters:					
"Walk Beyond Bars" sponsored walk donations		5,077	-	5,077	-
St. Luke's Church Battersea		1,250	-	1,250	1,750
All Saints Fulham		750	-	750	-
Anonymous and other donations		1,375	-	1,375	1,120
Donations in memory of Matthew Devlin		-	-	-	1,678
Putney Methodist Church		-	-	-	300
Ealing Green Church		-	-	-	426
West London Community Trust		-	-	-	7,177
Allison Waterhouse's sitting down service		494	-	494	-
Established charities & organisations:					
Souter Charitable Trust		5,000	-	5,000	-
The Albert Hunt Trust		2,000	-	2,000	-
Findlay Park Partners		1,500	-	1,500	1,500
Chesterhill Charitable Trust		1,000	-	1,000	-
One Percent Scheme		700	-	700	-
Marsh Charitable Trust		600	-	600	-
Persula Foundation		-	-	-	5,000
		85,746	**49,250**	**133,996**	**157,076**

Core funding

Grants where funds are awarded to the company over two or more years at a time are described as core. Such grants are essential to allow the company to plan for the future and to attract and retain experienced and talented staff.

3.1 The Tudor Trust 2024: £37,000 (2023: unrestricted £35,000 and £2,000 restricted)

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

3.2 London District of The Methodist Church District Advance Fund 2024: £10,000 (2023: £10,000)

The District Advance Fund ("DAF") of the London District of The Methodist Church has approved a new grant of £30,000 over three years with the third instalment of £10,000 received in the current financial year.

3.3 The Garfield Weston Foundation 2024 £20,000 (2023: £nil)

The Garfield Weston Foundation has approved a grant of £40,000 over two years towards salaries and running costs, with the first instalment of £20,000 received in the current financial year.

3.4 The Henry Smith Charity Restricted Fund 2024: £20,000 (2023: £20,000)

CfG has been awarded a three-year grant totalling £60,000 (£20,000 per annum). This grant is towards three years of salaries and running costs but certain other potential costs in the light of the charity

NOTES TO THE ACCOUNTS

winding up or making staff redundant, are specifically excluded. Hence at the grantor's request this grant is treated as restricted funding.

3.5 City Bridge Foundation Restricted Fund 2024: £29,250 (2023: £21,375)

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

4 Donated services and facilities

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Charitable activities:				
Meeting rooms, kitchen facilities Next Chapter	1,950	-	1,950	1,950
Office and other costs:				
Office facilities at St Stephen's Church	6,013	-	6,013	5,484
Office facilities at HMP Wandsworth Visitor Centre.	-	-	-	600
Legal fees	-	-	-	300
Accountancy and payroll	2,400	-	2,400	2,400
Governance costs:				
Independent examiner's services	-	-	-	1,200
Company secretarial services	600	-	600	600
	10,963	**-**	**10,963**	**12,534**

Charitable activities:
Meeting and kitchen facilities for Next Chapter 2024: £1,950 (2023: £1,950) at the Stockwell Park Community Centre.

Office and other costs:
CfG project office is based in a shared office space at St Stephen's Church CfG and pays a weekly licence fee but at a significant discount to office accommodation in the local area. CfG recognises donated facilities calculated as the difference between the cost of commercially available accommodation in the Vauxhall area and the actual amount payable to St Stephen's PCC.

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

Governance costs:
Independent examiner donated services: 2024 £nil (2023: £1,200). In January 2025 CfG appointed Verdant Accountants Limited as Independent Examiner, at a fee payable of £1,175 plus VAT, hence donated services for the Examiner in 2024 are £nil. In the prior year we recognised donated services from Annie Robinson ACA, who has served as our honorary independent examiner for a number of years. Annie resigned from the Examiner role for family health reasons. We are so grateful to her for her work over the years.

Ros Hallifax, a trustee who is also a solicitor by profession, donates company secretarial services.

NOTES TO THE ACCOUNTS

5 Raising funds

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

6 Mentees releases

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Travel - Oyster cards & top ups	-	-	-	508
Through the gate support expenses	1,693	-	1,693	1,654
Extra support (accommodation, emergency food)	-	-	-	582
Staff travel and parking (includes mileage to HMP Ford & Reigate)	515	-	515	520
Volunteer expenses	732	-	732	53
	2,940	**-**	**2,940**	**3,317**

7 Next Chapter

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Travel - Oyster cards & top ups	1,759	-	1,759	1,276
Phones - pay as you go, sims & top ups	-	-	-	156
Activities	816	-	816	1,252
Staff travel related to Next Chapter	-	-	-	168
Donated facilities Stockwell Park Community Centre	1,950	-	1,950	1,950
	4,525	**-**	**4,525**	**4,802**

Next Chapter is our community-based peer support group (previously known as Men After Prison, or MAP) is based at Stockwell Park Community Centre. See note 4 for more information on donated facilities.

8 Staff costs

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Wages and Salaries	70,750	42,850	113,600	92,289
Employer's National Insurance	1,534	4,256	5,790	3,666
Pension costs	3,537	2,143	5,680	4,615
	75,821	**49,250**	**125,071**	**100,570**

No member of staff earns £60,000 or above. The company pays into a defined contribution plan at a rate of 5% of pensionable pay. The number of staff at the year end was 4 (2023: 3). The average number of full-time equivalent employees in the period was 3.1 (2023: 2.71).

NOTES TO THE ACCOUNTS

Restricted Fund Staff Costs (see note 18)	The Henry Smith Charity	City Bridge Foundation	2024 Total Restricted	2023 Total Restricted
	£	£	£	£
Wages and Salaries	17,325	25,525	42,850	37,274
Employer's National Insurance	1,809	2,449	4,258	2,238
Pension costs	866	1,276	2,142	1,863
	20,000	**29,250**	**49,250**	**41,375**

The restricted fund staff costs relate to grants from The Henry Smith Charity and from the City Bridge Foundation (CBF). In respect of CBF, approximately 86% (2023: 90%) of salary and related costs for the relevant member of staff have been charged against this restricted fund in the current year (see note 3.6 and note 18.1).

9 Wellbeing, training and supervision

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Staff: professional supervision sessions	1170	303	1,420	760
Training	835	-	835	429
CfG Wellbeing Pilgrimage Day	-	1,697	1,697	-
				-
	1,952	**2.000**	**3,952**	**1,189**

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

Tudor Trust donated the funds for the Wellbeing Day and the balance of £303 has been used towards supervision costs.

10 Other costs

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Room Hire	600		600	-
Online meetings, and telecoms	3,158	-	3,158	1,609
Replacement staff mobile phones	-	-	-	372
HR policy advice	40	-	40	80
Legal fees: donated services	-	-	-	300
Subscriptions	251	-	251	284
Professional indemnity insurance	1,102	-	1,102	1,054
Recruitment	347	-	347	1,213
Office supplies	837	-	837	840
Office equipment - laptop	-	-	-	-
Bank charges	153	-	153	116
Accounting & payroll: donated services	2,400	-	2,400	2,400
Misc – DBS checks	167	-	167	-
Office accommodation:				
St Stephen's Church: donated facilities	6,013	-	6,013	5,484
Office licence fees payable to St Stephen's PCC	4,187	-	4,187	3,516
Prison Visitors Centre: donated facilities	-	-	-	600

NOTES TO THE ACCOUNTS

19,255	**-**	**19,255**	**17,868**

CfG moved to its new offices at St Stephen's Church South Lambeth in September 2022. CfG holds a licence for the use of office space at non-commercial rates as St Stephen's Parochial Church Council wish to support CfG's charitable activities. See further details in note 14 below. CfG recognises donated facilities calculated as the difference between the cost of commercially available accommodation in the Vauxhall area and the actual amount payable to St Stephen's PCC.

11 Governance costs

			2024	2023
	Unrestricted Funds	**Restricted Funds**	**Total Funds**	**Total Funds**
	£	£	£	£
Independent Examiner's fee	1,410	-	1,410	1,200
Company secretarial services	600	-	600	600
AGM	256	-	256	167
Trustee training	-	-	-	52
	2,266	**-**	**2,266**	**2,019**

In the prior year Anne Robinson, who was then CfG's Independent Examiner, donated her services free of charge. Rosalind Hallifax, one of our trustees, is also a solicitor by profession, provided company secretarial services free of charge during the year.

12 Debtors

			2024	2023
	Unrestricted Funds	**Restricted Funds**	**Total Funds**	**Total Funds**
	£	£	£	£
Staff advance for expenses	-	-	-	400
Prepaid DBS check fund	-	-	-	167
Gift Aid receivable	-	-	-	25
Donations due	494	-	494	-
	494	**-**	**494**	**592**

The staff advance was repaid during the year when CfG introduced a corporate debit card.

13 Other creditors: amounts falling due within 1 year

			2024	2023
	Unrestricted Funds	**Restricted Funds**	**Total Funds**	**Total Funds**
	£	£	£	£
Pension amounts payable to Peoples Partnership	868	-	868	755
Other staff payables	-	-	-	107
Accruals	2182	-	2182	325
	3,050	**-**	**3050**	**1,187**

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

NOTES TO THE ACCOUNTS

14 Related party disclosures

Trusteeship in common: one of our directors, Rosalind Hallifax is also a trustee of St Stephen's PCC (The Parochial Church Council of the Ecclesiastical Parish of St Stephen's Church South Lambeth, registered charity number 1138630). On 7 September 2022, the company entered into a licence with St Stephen's PCC for the use of space within St Stephen's Church, giving non-exclusive access to office facilities, at a fee of £75 per week, for the period of one year. The licence was renewed for a further year on 1 September 2023 and again on 1 September 2024. Ros recuses herself from all board decisions that the company takes in relation to St Stephen's PCC.

15 Trustees' remuneration and expenses

None of the trustees receive remuneration. Details of reimbursement of out-of-pocket expenses made to trustees during 2024 are given below.

	2024	2023
Number of trustees who were paid expenses:	**3**	**3**
Nature of the expenses:	£	£
Subsistence, Next Chapter	18	18
Recruitment advertising	-	1,138
Training	-	-
Office equipment: mobile phones for staff	-	372
Other office costs and Companies House charges	-	31
Total amount paid	18	1,559

16 Tax

No liability to taxation arises as the company is exempt from taxation under the Income and Corporation Taxes Act 1988 on its charitable activities.

17 Share capital

The company is limited by guarantee and has no authorised or issued share capital. The liability of the members is limited to £10 each.

NOTES TO THE ACCOUNTS

18 Charity funds

18.1 Details of material funds held and movements during the current financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General Fund	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable object, namely the rehabilitation of prisoners, by the provision of such services as the trustees think fit.	87,341	95,835	(107,590)	(2,579)	-	**73,007**
Next Chapter	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with Next Chapter, where such costs are not recoverable under any other specific grantor wishes (see note 7).	-	-	(2,579)	2,579	-	**-**
		Total unrestricted funds	87,341	95,835	(110,169)	-		
Tudor Wellbeing (Second grant)	Restricted	For measures to support staff, volunteers and trustees in carrying out CfG activities.	2,000	-	(2000)	-	-	**-**
The Henry Smith Charity	Restricted	For use towards the salaries and other running costs but subject to exclusion of any redundancy and legal costs and fixed asset purchases.	-	20,000	(20,000)	-	-	**-**
City Bridge Foundation	Restricted	For use towards the salary, on-costs and clinical supervision costs of an additional Project Co-worker over a three year period.	-	29,250	(29,250)	-	-	**-**
		Total restricted funds	-	49,250	(51,250)	-	-	**-**
		Total funds	**89,341**	**145,085**	**(161,419)**	**-**	**-**	**73,007**

NOTES TO THE ACCOUNTS

18.2 Details of material funds held and movements during the previous financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General Fund	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable object, namely the rehabilitation of prisoners, by the provision of such services as the trustees think fit.	54,596	124,285	(88,688)	(2,852)	-	**87,341**
Next Chapter	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with Next Chapter, where such costs are not recoverable under any other specific grantor wishes (see note 7).	-	1,950	(4,802)	2,852	-	**-**
		Total unrestricted funds	54,596	126,235	(93,490)	-	-	**87,341**
Tudor Wellbeing (Second grant)	Restricted	For measures to support staff, volunteers and trustees in carrying out CfG activities.	-	2,000	-	-	-	**2,000**
The Henry Smith Charity	Restricted	For use towards the salaries and other running costs but subject to exclusion of any redundancy and legal costs and fixed asset purchases.	-	20,000	(20,000)	-	-	**-**
City Bridge Foundation	Restricted	For use towards the salary, on-costs and clinical supervision costs of an additional Project Co-worker over a three year period.	-	21,375	(21,375)	-	-	**-**
		Total restricted funds	-	43,375	(41,375)	-	-	**-**
		Total funds	**54,596**	**169,610**	**(134,865)**	**-**	**-**	**89,341**

CHANGE FOR GOOD COMMUNITY CHAPLAINCY LIMITED

England & Wales - Charity number 1148824

Accounts

CHANGE FOR GOOD
COMMUNITY CHAPLAINCY

Change for Good Community Chaplaincy Limited

Accounts for the year ended 31 July 2023

A Company Limited by Guarantee Number 8135355

Registered charity number 1148824

Supported by:

LONDON DISTRICT OF THE METHODIST CHURCH

the Tudortrust

LLOYDS BANK FOUNDATION England & Wales

CITY BRIDGE FOUNDATION

CHANGE FOR GOOD
COMMUNITY CHAPLAINCY

The trustees are pleased to present their annual directors' report together with the financial statements of Change for Good Community Chaplaincy Limited. These are the statutory accounts for the year ended 31July 2023 prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Contents **Page**

Trustees' Annual Report and Accounts
Charitable objectives and activities 3
Achievements and performance 3
Developments in the financial year 2022-23 4
Our impact 5
Our donors and supporters 6
Core funding grants 7
Funding grants after year end 7
Structure, governance and management 8
Trustees 8
Other reference and administrative information 8
Financial review 9
Policy on reserves 10
Going concern 10
Public benefit 10
Trustees' responsibilities and declaration 10

Report of the Independent Examiner 11

Statement of Financial Activities 12

Balance Sheet 13

Notes to the accounts 14-23

Charitable objectives and activities

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

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

> *"to support the rehabilitation of prisoners, by the provision of such services as the trustees think fit."*

We, as directors and trustees of the company hope to succeed in our charitable objects by empowering our members (as we refer to those we support) to achieve transformational change by reducing social isolation, enhancing motivation and giving guidance to remove, or considerably reduce, the barriers likely to inhibit a successful re-integration into society.

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

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

Achievements and performance

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

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

Continued fundraising to build our financial reserves

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

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

Achievements and performance (continued)

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

1. During the period we had 14 (2022: 22) trained volunteer mentors who were working supporting men in the community after release or otherwise available to begin supporting prisoners. In common with many other charities we faced a drop in the numbers of our volunteer mentors following the pandemic, which inevitably impacted the numbers of men we could support in the community. During 2023 we have made extensive efforts to recruit new volunteers via faith and other community groups, and these are now beginning to pay off.

2. Advice, Motivation and Recruitment in our prisons: in 2023 we provided advice, motivation and assessments for 394 men (2022: 350) in prison and for 182 of these (2022: 171) we gave brief support which included signposting to other agencies.

3. During the period we provided intensive support to 43 (2022: 67) men in prison and in the community, some of whom we had begun working with in previous year(s). The numbers of men supported in each stage of our programme were:

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

Developments in 2022-23

Staffing structure

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

Measuring performance - systems development

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

Our Impact

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

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

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

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

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

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

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

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

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

Our donors and supporters

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

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

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

Core funding grants

As noted above, core funding, that is committed grants over several years at a time, is essential for CfG to be able to plan ahead, recruit and retain talented staff and support our mentees and volunteer mentors.

The Tudor Trust 2023: £37,000 (2022: £30,000)
The Tudor Trust, our largest funder overall, have supported CfG since its inception over ten years ago. We are thrilled that our strategy has been positively received by Tudor who confirmed another three year cycle of support at £35,000 per annum (first year in the current financial year) together with a restricted fund wellbeing grant of a further £2,000.

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

Core funding grants (continued)

Lloyds Bank Foundation for England & Wales 2023: £27,250 (2022: £25,000)
CfG is very grateful for the second year of funding from the Lloyds Bank Foundation for England & Wales, with £25,000 in the current financial year together with a further £2,250 representing an additional cost of living adjustment uplift. This brings the total two year grant to £52,250.

The Maurice & Hilda Laing Charitable Trust 2023: £22,500 (2021: £15,000)
The trustees were especially grateful to the Laing Trustees who have once more made a grant of funds over a three year period of a total £37,000 (£15,000; £12,500; £10,000). The income recognised of £22,500 is both the second instalment, £12,500 and final instalment of £10,000. As with Tudor Trust, the Laing Trustees have supported CfG since its early beginnings.

London District of the Methodist Church District Advance Fund 2023: £10,000 (2022: £10,000)
The District Advance Fund ("DAF") of the London District of the Methodist Church is another of our long standing supporters and we were delighted that the DAF has again offered a £30,000 grant spread over three years with the second instalment in the current year.

The Henry Smith Charity 2023: £20,000 (2022 £nil)
We are delighted to report that CfG has been awarded a three year grant totalling £60,000 (£20,000 per annum). This grant is towards three years' of salaries and running costs (but with certain cost exclusions) for our support to prison-leavers both before and after release as they resettle in London. We were very encouraged by the feedback from the Henry Smith Charity grant management team, recognising our strategy and training support to our volunteers. Further details are in notes 3, 8 and 19.

City Bridge Foundation: 2023 £21,375 (2022 £nil)
We have been fortunate to receive a three year restricted fund grant totalling £88,000 towards the salary, on-costs and clinical supervision costs of a Case Worker, enabling CfG to expand our small team providing practical support and advice for prisoners and ex-offenders released and/or residing in London. Our new case worker started in November 2022, and approximately 90% of these additional costs have been covered by the City Bridge Foundation in the current financial year. Further details are in notes 3, 8 and 19.

Our faith & local community supporters

As can be seen from the donations table, in addition to support from trusts and foundations we continue to receive much valued support from local churches, faith groups as well as generous individuals. Donations received directly from individuals, through Paypal, CAF or the Charities Trust included £1,678 in memory of Matthew Devlin, our Chair who died in October 2022 and other generous donations of £2,620 (2022: 3,418).

Our thanks to the West London Community Trust (WLCT) trustees who have supported the prison chaplaincy at HMP Wormwood Scrubs for a number of years. As CfG has now taken on the mentoring prisoner support at "Scrubs", WLCT has transferred a further balance on their restricted fund of £7,177 (2022 £1,037) to CfG.

Funding grants after year end

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

Structure, governance and management

CfG is constituted as a company limited by guarantee. Its activities and remits are governed by its Memorandum and Articles of Association which were adopted 9 July 2012 and in our "Objects and activities" as approved by the board on 30 January 2013 and as subsequently amended on 1 November 2021. Our strategy is shaped around our charitable objects and we regularly review operations and activities to reflect the changing environment in the prisons in which we operate.

Trustees

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

Stephen Breslin
Stuart Blakley
Matthew Devlin, who was Chair of CfG from 2018 until his death on 24 October 2022
Rosalind Hallifax
Barbara Maughan (Chair)
The Reverend Naomi Oates
The Reverend Allison Waterhouse

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

Value of trustees' support
Our trustees are all unpaid volunteers: their role in oversight, governance and especially in generating funding applications and reporting to our donors, enables the company to carry out its charitable objects. As with our volunteer mentors, a financial value for this support (in line with the FRS102 SORP) is not included in the accounts.

Other reference and administrative information

The principal address: the registered office address of the company is St Stephen's Church, St Stephen's Terrace, London SW8 1DH.

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

Registration: company number 08135355 and registered charity number 1148824

Honorary Independent Examiner
Anne Robinson ACA, 9 Berkeley Lodge, Sandal Road, New Malden Surrey KT3 5AW

Bankers: Reliance Bank Limited, Faith House, 23-24 Lovat Lane, London EC3R 8EB.

Financial review

Donations and legacies of £157,706 (2022: £126,410)

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

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

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

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

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

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

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

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

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

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

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

Prior year included costs of £1,992 of our Pilgrimage Day event (funded by the first The Tudor Trust wellbeing grant total cost £1,302) and £690 spent on professional supervision services. CfG arranges for professional supervision for staff through external support from experienced professionals that enables them to reflect on and develop their knowledge, skills, and competencies. Further details are in note 9.

Other costs £17,868 (2022: £10,726)

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

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

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

Financial position at the end of the financial year

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

Policy on reserves

CfG reserve policy has been to hold a minimum free reserve of at least six month's expenditure. With the revision of our strategy and our increased headcount and related costs, our projected minimum reserves target is £68,000 (2022: £68,000). Free reserves are defined as unrestricted funds less the net book value of any fixed assets held. As at 31 July 2023, CfG had free reserves of £87,341 (2022: £54,596).

Going concern

The trustees confirm that, as of 8 April 2024, being the date of approval of these accounts, the company has sufficient committed funding and reserves for activities to continue for at least 10 months from this date. The directors have further funding applications in progress and accordingly these accounts have been prepared on a going concern basis.

Public Benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit, and consider that public benefit accrues at several levels. At its widest level the benefits provided by the company are that prisoners, ex-prisoners, local and national organisations and the community will benefit from a community-rooted project which increases the effectiveness of prisoner resettlement and reduces the risk of re-offending in the community.

At a personal level, offenders will have sustained and committed support to help them realise their potential after release. Families will know that there is wider support and constructive help. The faith communities will benefit from a closer and more informed role in supporting prisoners and ex-offenders both in the prisons and once they go through the gate to re-join the community. It is the trustees' intention that the services provided will ultimately contribute towards a reduction in the level of re-offending.

Trustees' responsibilities and declarations

The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (the FRS102 SORP).

The trustees are responsible for keeping proper accounting records in accordance with section 386 of the Companies Act. The trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities. The trustees have determined that the audit requirement of section 144(2) of the Charities Act 2011 does not apply.

The company has taken advantage of the small companies' exemption in preparing this trustees' report. The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the board

Barbara Maughan

Trustee and Director
8 April 2024

Independent Examiner's Report

To the trustees of Change for Good Community Chaplaincy Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2023, which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anne Robinson, ACA
Chartered Accountant
9 Berkeley Lodge
Sandal Road
New Malden, KT3 5AW

8 April 2024

STATEMENT OF FINANCIAL ACTIVITIES

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

This Statement of Financial Activities includes the Income and Expenditure Account as required by Companies Act 2011.

All income and expenditure derives from continuing activities and there are no other recognised gains/losses.

The notes on pages 14 to 23 form part of these accounts.

BALANCE SHEET

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

Statements

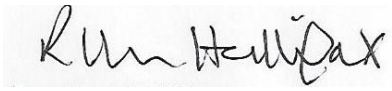
For the financial year ended 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the FRS102 SORP.

Approved by the board on 8 April 2024 and signed on its behalf by:



Rosalind Hallifax

Trustee & director
Authenticating accounts being sent to Companies House

The notes on pages 14 to 23 form part of these accounts.

NOTES TO THE ACCOUNTS

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (the FRS102 SORP); the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

There were no changes in accounting estimates in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

1.6 Prior year comparatives restated

None

2 Accounting policies

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

2.1 Income

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

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

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

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

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

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

NOTES TO THE ACCOUNTS

Income (continued)

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

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

2.2 Expenditure and liabilities

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

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

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

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

The charity made no redundancy payments during the reporting period.

The charity has creditors which are measured at settlement amounts less any trade discounts.

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

NOTES TO THE ACCOUNTS

3 Donations and legacies

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

Core funding

Grants where funds are commited to the company over two or more years at a time are described as core. Such grants are essential to allow the company to plan for the future and to attract and retain experienced and talented staff.

3.1 The Tudor Trust 2023: £37,000 (2022: £30,000)

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

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

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

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

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

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

NOTES TO THE ACCOUNTS

3.4 London District of The Methodist Church District Advance Fund 2023: £10,000 (2022: £10,000)

The District Advance Fund ("DAF") of the London District of The Methodist Church has approved a new grant of £30,000 over three years with the second instalment of £10,000 received in the current financial year.

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

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

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

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

4 Donated services and facilities

			2023	2022
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Charitable activities:				
Meeting rooms, kitchen facilities	1,950	-	1,950	1,950
Office and other costs:				
Office facilities at HMP Wandsworth Visitor Centre.	600	-	600	3,600
Office facilities at St Stephen's Church	5,484	-	5,484	-
Legal fees	300		300	-
Accountancy and payroll	2,400	-	2,400	2,400
Governance costs:				
Independent examiner's services	1,200	-	1,200	1,200
Company secretarial services	600	-	600	600
	12,534	**-**	**12,534**	**9,750**

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

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

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

Governance costs:
Independent examiner 2023 £1,200 (2022 £1,200): Annie Robinson ACA, assists the trustees with advice on corporate governance as well as preparing and reporting on our annual statutory accounts. Ros Hallifax, a trustee who is also a solicitor by profession, donates company secretarial services.

NOTES TO THE ACCOUNTS

5 Raising funds

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

6 Mentees releases

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Travel - Oyster cards & top ups	508	-	508	240
Through the gate support expenses	1,654	-	1,654	594
Phones - restricted fund	-	-	-	1,654
Extra support (accommodation, emergency food)	582	-	-	242
Staff travel (includes mileage to HMP Ford & Reigate)	520		520	504
Volunteer expenses	53	-	53	-
	3,317	**-**	**3,317**	**3,234**

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

7 Next Chapter

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Travel - Oyster cards & top ups	1,276	-	1,276	975
Phones - pay as you go, sims & top ups	156	-	156	30
Activities	1,252	-	1,252	666
Staff travel related to Next Chapter	168	-	168	-
Brighton away day	-	-	-	243
Next Chapter launch costs	-	-	-	407
Donated facilities Stockwell Park Community Centre	1,950	-	1,950	1,950
	4,802	**-**	**4,802**	**4,271**

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

8 Staff costs

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Wages and Salaries	55,015	37,274	92,289	67,663
Employer's National Insurance	1,428	2,238	3,666	2,803
Pension costs	2,752	1,863	4,615	3,383
	59,195	**41,375**	**100,570**	**73,849**

No member of staff earns £60,000 or above. The company pays into a defined contribution plan at a rate of 5% of pensionable pay. The number of staff at the year end was 3 (2022: 2). The average full time equivalent employees in the period was 2.71 (2022: 2.0).

NOTES TO THE ACCOUNTS

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

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

9 Wellbeing, training and supervision

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

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

10 Other costs

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

NOTES TO THE ACCOUNTS

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

11 Governance costs

			2023	2022
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Independent Examiner's fee	1,200	-	1,200	1,200
Company secretarial services	600	-	600	600
AGM	167	-	167	-
Trustee training	52	-	52	-
	2,019	**-**	**2,019**	**1,800**

The Independent Examiner donates her services free of charge and Rosalind Hallifax, a trustee who is also a solicitor by profession, provided company secretarial services free of charge during the year.

12 Debtors

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

13 Loan from a director

In March 2020, the late Matthrew Devlin (then a director of the company), entered into an agreement with CfG whereby he would provide an interest free loan of £5,600 repayable on or before 1 September 2022. Under certain circumstances this loan was convertible into an emergency grant as described in note 15 below. CfG repaid the loan in full to his executors on 25 November 2022.

14 Other creditors: amounts falling due within 1 year

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

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

NOTES TO THE ACCOUNTS

15 Related party disclosures

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

Loan from a director: In 2020 CfG accepted additional funding of £5,600 from the late Matthew Devlin, then a director and trustee of the company. If cash resources of the company, excluding restricted funds were to drop to £5,600 then the director's loan converted to an emergency grant income. For the duration of the loan, the cash resources of CfG remained above the trigger level for conversion into an emergency grant, and as noted above, following Matthew's death in October 2022, the loan was repaid in full.

16 Trustees remuneration and expenses

None of the trustees receive remuneration. Details of reimbursement of out-of-pocket expenses made to trustees during 2023 are given below.

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

17 Tax

No liability to taxation arises as the company is exempt from taxation under the Income and Corporation Taxes Act 1988 on its charitable activities.

18 Share capital

The company is limited by guarantee and has no authorised or issued share capital. The liability of the members is limited to £10 each.

NOTES TO THE ACCOUNTS

19 Charity funds

19.1 Details of material funds held and movements during the current financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General Fund	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable object, namely the rehabilitation of prisoners, by the provision of such services as the trustees think fit.	54,596	124,285	(88,688)	(2,852)	-	**87,341**
Next Chapter	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with Next Chapter, where such costs are not recoverable under any other specific grantor wishes (see note 7).	-	1,950	(4,802)	2,852	-	**-**
		Total unrestricted funds	54,596	126,235	(93,490)	-	-	**87,341**
Tudor Wellbeing (Second grant)	Restricted	For measures to support staff, volunteers and trustees in carrying out CfG activities.	-	2,000	-	-	-	**2,000**
The Henry Smith Charity	Restricted	For for use towards the salaries and other running costs but subject to exclusion of any redundancy and legal costs and fixed asset purchases.	-	20,000	(20,000)	-	-	**-**
City Bridge Foundation	Restricted	For for use towards the salary, on-costs and clinical supervision costs of an additional Project Co-worker over a three year period.	-	21,375	(21,375)	-	-	**-**
		Total restricted funds	-	43,375	(41,375)	-	-	**-**
		Total funds	**54,596**	**169,610**	**(134,865)**	**-**	**-**	**89,341**

NOTES TO THE ACCOUNTS

19.2 Details of material funds held and movements during the previous financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General Fund	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable object, namely the rehabilitation of prisoners, by the provision of such services as the trustees think fit.	16,291	134,210	(93,763)	(2,142)	-	54,596
Next Chapter	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with Next Chapter, where such costs are not recoverable under any other specific grantor wishes.	-	1,950	(4,271)	2,321	-	-
		Total unrestricted funds	16,291	136,160	(98,034)	179	-	54,596
Tudor Wellbeing (First grant)	Restricted	For measures to support staff, volunteers and trustees in carrying out CfG activities.	2,000	-	(1,992)	(8)	-	-
London Community Foundation	Restricted	For the provision of smart phones to aid rehabilitation of CfG beneficiaries	1,825	-	(1,654)	(171)	-	-
		Total restricted funds	3,825	-	(3,825)	(179)	-	-
		Total funds	20,116	136,160	(101,680)	-	-	54,596

CHANGE FOR GOOD COMMUNITY CHAPLAINCY LIMITED

England & Wales - Charity number 1148824

Accounts

CHANGE FOR GOOD
COMMUNITY CHAPLAINCY

Change for Good Community Chaplaincy Limited
(formerly Wandsworth Community Chaplaincy Trust Limited)

Accounts for the year ended 31 July 2022

A Company Limited by Guarantee Number 8135355

Registered charity number 1148824

Supported by:

LONDON DISTRICT OF THE METHODIST CHURCH

the Tudor trust

Garfield Weston FOUNDATION

LLOYDS BANK FOUNDATION England & Wales

CHANGE FOR GOOD
COMMUNITY CHAPLAINCY

The trustees are pleased to present their annual directors' report together with the financial statements of Change for Good Community Chaplaincy Limited (formerly Wandsworth Community Chaplaincy Trust Limited). These are the statutory accounts for the year ended 31July 2022 prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Contents **Page**

Trustees' Annual Report and Accounts

Change of name & revised objectives and activities	3
The late Matthew Devlin (1946-2022)	3
Achievements and performance	3-4
Impact assessment	5
Developments in the financial year 2021-22 – launch of Next Chapter	5
Our donors and supporters	6
Core funding grants	6-7
Funding grants after year end	7
Structure, governance and management	8
Reference and administrative information	8
Financial review	9-10
Policy on reserves	10
Going concern	11
Public benefit	11
Trustees' responsibilities and declaration	11

Report of the Independent Examiner 12

Statement of Financial Activities 13

Balance Sheet 14

Notes to the accounts 15-25

Change of name & revised objectives and activities

For some years the company has been known to prisoners, our members, volunteers and supporters as "Change for Good", reflecting our aspirations for our members and the support we provide. The directors decided to incorporate this in the company name whilst retaining the reference to its chaplaincy foundation, and so on 1 November 2021 the company changed its name to Change for Good Community Chaplaincy Limited (hereafter referred to as CfG or the company).

In 2020 CfG began supporting the network of established mentors at HMP Wormwood Scrubs as well as those at HMP Wandsworth. To reflect the wider location scope of prisoner beneficiaries, the charitable objects of the company as set out in its Articles of Association were also amended on 1 November 2021 to the following:

> *"to support the rehabilitation of prisoners, by the provision of such services as the trustees think fit."*

We, as directors and trustees of the company hope to succeed in our charitable objects by:

1. Alleviating the social isolation of released prisoners, and supporting their resettlement by enabling them to achieve their goals in the community.
2. Involving the wider community and engaging volunteers with our work.

The late Matthew Devlin (1946-2022)

It is with great sadness that we report that our fellow trustee and valued colleague Matthew Devlin, Chair of CfG since 2018, passed away in October 2022 after a short illness. He was an inspiration to all of us at CfG both through his enthusiasm and involvement in prison chaplaincy nationally and for his vision and ideas for how CfG could support men in prison and those newly released and resettling back into the community.

As a board we feel his loss very keenly. While we reflect on our next steps and search for a successor trustee, Barbara Maughan has, in the interim, taken on the role of Chair.

Achievements and performance

New strategy, mission and values

In 2021 we developed a Strategic Plan for the development of CfG over the next 5 years, incorporating targets for growth in the numbers of people we support, and related expansions in staffing; improvements in our evidence and recording of outcomes; and strategies for broadening and deepening the support we provide, and building co-ownership.

The plan also includes formal statements of:

CfG's Vision: that everyone leaving prison is enabled to transform their lives and flourish

CfG's Mission: to empower those leaving prison and resettling in London to transform their lives through mentoring, advocacy and peer support

CfG's Values: of transformation, empowerment, commitment, innovation and collaboration.

Achievements and performance (continued)

Fundraising to build our financial reserves

Implementing our new strategy has necessitated a sustained fundraising drive. Our year end reserves were £54,596 up over £34,000 from the prior year (2021: £16,291). As is more fully set out on page 6 and 7, fundraising applications based on our revised strategy and mission have been well received both by our existing long term supporters and in attracting new core funding.

The impact of Covid-19

As in 2021, CfG activities in the community largely recovered to pre-lockdown levels once Covid-related restrictions were eased. We were able to meet mentees face to face in the community for most of the year (2021 for only 8 months), and to resume meetings of our peer support group. Within the prisons, however, continuing restrictions on the numbers of volunteers allowed to visit have required considerable adaptations to our ways of working. As a result, the great majority of our work within the prisons, along with our 'through-the-gate' support to men immediately on release, is now provided by our staff.

Main operational achievements and performance in the year ended 31 July 2022 were as follows:

1. During the period we had 22 (2021: 22) trained volunteer mentors who were working supporting men in the community after release or otherwise available to begin supporting prisoners.

2. Advice, Motivation and Recruitment in our prisons: in 2021/22 we provided advice, motivation and assessments for 350 men (2021: 349) in prison and for 171 of these (2021: 215) we gave brief support which included signposting to other agencies.

3. During the period we provided intensive support to 67 (2021: 62) men in prison and in the community, some of whom we had begun working with in previous year(s). The numbers of men supported in each stage of our programme were: Mentoring in Prison 46 (2021: 35), support Through the Gate 26 (2021: 25), Mentoring in the Community 32 (2021: 34), Peer Support Group (Next Chapter, previously known as Members After Prison or MAP) 14 (2021: 10).

4. We have continued to extend our reach to men leaving prison and resettling in London. In addition to our work with HMPs Wandsworth, Wormwood Scrubs and Ford (an open prison in Sussex, 50% of whose inmates return to London), in January 2022 we expanded to work in a fourth prison, HMP Brixton, at the invitation of their Chaplaincy and Reducing Reoffending Team.

5. In September 2021 CfG arranged a 'Pilgrimage Day' when staff, volunteers and trustees shared companionship in a walk along the Thames, online training and meditation. This event was made possible by a grant from the Tudor Trustees who offered all their funded charities a £2,000 grant for the purpose of supporting staff, volunteers and trustees wellbeing, to assist in delivery of their charitable activities.

6. We were fortunate to be offered suitable accommodation in St Stephen's Church in south Lambeth, a venue that is also more accessible by public transport than our previous location in the Visitor Centre at HMP Wandsworth. It also gives more space for additional members of staff. We moved into our new office in September 2022, and appointed our second Project Worker in November 2022.

Impact assessment

Following its implementation in the summer of 2021 we have continued to build on the Community Chaplaincy Association's Impact Assessment system (Iizuka) to track our members' progress on the seven 'pathways' to desistance from offending (accommodation, finance, substance use, mental health, physical health, education/training and employment) set out by the government's Social Exclusion Unit in 2002.

38 members engaged with us during the year. Of these, 28 (74%) made significant progress in at least one of these pathways, 22 (58%) in at least 2 pathways and 12 (32%) in at least 3 pathways. Specifically, we helped:

- 19 men in accessing accommodation on release
- 18 men in addressing financial issues, notably in accessing benefits
- 9 men in addressing issues concerning substance misuse
- 8 men in addressing issues concerning mental health
- 5 men into paid employment
- 5 men in regaining contact/improving relationships with family
- 4 men in addressing issues concerning their physical health
- 1 man in enrolling in and attending an education/training course

Developments in the financial year – launch of Next Chapter

Early in 2022 we re-launched our peer support group Next Chapter, with new premises and a new programme. The focus of the 10-week rolling programme is for members to gain peer support, and be involved in activities and training to encourage them to continue 'on the right path', acquire new life skills and develop the confidence and resilience to navigate their personal challenges. Each week of the programme has a different topic, chosen by the members themselves; to date, we have collaborated with over 15 organisations to provide workshops on employment opportunities, mental health, music, professional coaching, and budgeting/debt management. Two members of the group have become Ambassadors, welcoming new members, helping arrange Next Chapter meetings, and joining staff in speaking about CfG's work at external events.

Two members of Next Chapter reflected on their experience of the group:

"*When I went to prison, I was excommunicated from my family and friends, had no housing or future prospects. What I gained from Next Chapter was more than just practical support, it was family*."

"*This group has instilled hope that finally, I can be employable – as this for me completes the circle of rehabilitation and recovery. I am ready to start that journey to where this opportunity takes me; to good and greater things*."

And one of our mentors reflected on his experience of working with CfG:

"*Each of my mentees made me discover a new dimension to life, its challenges, sometimes the immense suffering it can bring but also the incredible resilience and hope which emerge from it. I can assure you that Change for Good changed my life. I think about each of my mentees regularly. I feel blessed that they have been placed in my path*".

Our donors and supporters

In the financial year ended 31 July 2022, CfG has put much time and effort into fundraising as a necessary step to implement our new strategy and mission. We needed to build up both our reserves and expand our regular core funding so we could confidently recruit a further staff member. The trustees are very pleased to report a significant uplift in financial support from both established larger charities and individuals and churches in our faith community.

			2022	2021
Donations and legacies	**Unrestricted Funds**	**Restricted Funds**	**Total Funds**	**Total Funds**
	£	£	£	£
Core funding:				
The Tudor Trust	30,000	-	30,000	30,000
Lloyds Bank Foundation for England & Wales	25,000	-	25,000	-
The Maurice & Hilda Laing Charitable Trust	15,000	-	15,000	15,000
London District of The Methodist Church	10,000	-	10,000	10,000
Faith & local community supporters:				
St. Luke's Church Battersea	750	-	750	1,000
West London Community Trust	1,037	-	1,037	-
Magdalen Park Lawn Tennis Club	705	-	705	-
Donations from individuals	3,418	-	3,418	991
Putney Methodist Church	-	-	-	100
All Saints Church Fulham	-	-	-	700
Established charities & organisations:				
Garfield Weston Foundation	15,000	-	15,000	-
The Drapers Charitable Fund	10,000	-	10,000	-
Persula Foundation	5,000	-	5,000	-
City & Metropolitan Welfare Charity	4,000	-	4,000	-
Souter Charitable Trust	3,000	-	3,000	-
The Albert Hunt Trust	2,000	-	2,000	-
Chesterhill Charitable Trust	1,000	-	1,000	1,000
Marsh Charitable Trust	500		500	-
29th May 1961 Charitable Trust	-	-	-	5,000
Restricted Fund donations in the prior year:				
From individuals for Wormwood Scrubs	-	-	-	7,513
The Tudor Trust – well being grant	-	-	-	2,000
London Community Foundation - Phones	-	-	-	2,430
The Hobson Charity	-	-	-	943
Total	**126,410**	**-**	**126,410**	**76,677**

Core funding grants

As noted above, core funding, that is committed grants over several years at a time, is essential for CfG to be able to plan ahead, recruit and retain talented staff and support our mentees and volunteer mentors.

The Tudor Trust 2022: £30,000 (2021: £ 30,000)
The Tudor Trustees, our largest funder overall, have supported CfG since its inception over ten years ago and have continued to fund us with £30,000 received in the current financial year.

We are thrilled that our new strategy has been positively received by Tudor and after year end, the Tudor Trust announced another three year cycle of support at £35,000 per annum starting after the year end, along with a further £2,000 wellbeing grant.

Core funding grants (continued)

Lloyds Bank Foundation for England & Wales 2022: £25,000 (2021: £nil)
We are also delighted to announce that CfG will be funded over two years with the support of Lloyds Bank Foundation for England & Wales, with £25,000 in the current financial year and in 2023, being £50,000 in total.

The Maurice & Hilda Laing Charitable Trust 2022: £15,000 (2021: £15,000)
The trustees were especially grateful to the Laing Trustees who have once more made a grant of funds over a three year period of a total £37,000 with the first instalment of £15,000 in the current year. As with Tudor Trust, the Laing Trustees have supported CfG since its early beginnings.

London District of the Methodist Church District Advance Fund 2022: £10,000 (2021: £10,000)
The District Advance Fund ("DAF") of the London District of the Methodist Church is another of our long standing supporters and we were delighted that the DAF has again offered a £30,000 grant spread over three years with the first instalment in the current year.

Our faith & local community supporters

As can be seen from the donations table, in addition to support from trusts and foundations we continue to receive much valued support from local churches, faith groups as well as generous individuals. Donations received directly from individuals, through CAF or the Charities Trust were significantly increased from prior year at £3,418 (2021: £991).

Established charities & organisations

Our returning donors

We send our grateful thanks for all the positive messages of support we have received from our returning donors: Garfield Weston, Persula Foundation, the Souter Charitable Fund, the Albert Hunt Trust, the Chesterhill Charitable Trust and the Marsh Charitable Trust funding us to a total of £26,500 in the current year.

New supporters in 2022

CfG are delighted to report successful grant applications were made to The Drapers Charitable Fund and to the City & Metropolitan Welfare Charity.

Lastly a special thank you to the West London Community Trust (WLCT) who have supported the prison chaplaincy at HMP Wormwood Scrubs for a number of years. As CfG has now taken on the mentoring prisoner support at "Scrubs", WLCT has transferred the balance on their fund of £1,037 to CfG.

Funding grants after year end

The trustees are very pleased to announce that two further 3 year core funding grants were approved after year end: £60,000 from the Henry Smith Charity and £88,500 from the City Bridge Trust.

Structure, governance and management

CfG is constituted as a company limited by guarantee. Its activities and remits are governed by its Memorandum and Articles of Association which were adopted 9 July 2012 and in our "Objects and activities" as approved by the board on 30 January 2013 and as subsequently amended on 1 November 2021.

On 13 March 2012 the Board resolved to appoint up to 8 directors who are also trustees. It is the Board's intention that it will be constituted to sustain its ethos and mission through its working links with the prisons (currently HMPs Wandworth, Wormwood Scrubs, Brixton and Ford), their chaplaincies, and diverse faith and non-faith communities. The company seeks to recruit its trustees with consideration to diversity, selecting those who have experience, skills and time to contribute effectively.

The trustees meet as required, and at least quarterly, for a Board meeting at which decisions on managing the affairs of the charity are made. One of the directors has responsibility for supervising the Project Manager. The working relationships within each prison are agreed in advance, dealing with the practical ways in which CfG and the respective prison authorities work together to achieve the company's charitable objectives.

We recruit by advertising for trustees locally and nationally.

Reference and administrative information

The principal address: the registered office address of the company is St Stephen's Church, St Stephen's Terrace, London SW8 1DH. As noted above, CfG moved from Wandsworth Prison Visitor Centre in September 2022.

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

Registration: company number 08135355 and registered charity number 1148824

Trustees
The trustees, who are also directors for purposes of company law, and who have served in the financial year were as follows:

Stephen Breslin
Stuart Blakley
Matthew Devlin, who was Chair of CfG from 2018 until his death on 24 October 2022
Rosalind Hallifax
Barbara Maughan (Chair)
The Reverend Naomi Oates
The Reverend Allison Waterhouse

Value of trustees' support
Our trustees are all unpaid volunteers: their role in oversight, governance and especially in generating funding applications, enables the company to carry out its charitable objects. As with our volunteer mentors, a financial value for this support (in line with the FRS102 SORP) is not included in the accounts.

Honorary Independent Examiner
Anne Robinson ACA, 9 Berkeley Lodge, Sandal Road, New Malden Surrey KT3 5AW

Bankers: Reliance Bank Limited, Faith House, 23-24 Lovat Lane, London EC3R 8EB.

Financial review

Donations and legacies of £126,410 (2021: £76,677)

As is more fully set out above on pages 6 and 7, in 2022 CfG has had a concerted effort to raise funds to enable activities (now substantially back to pre-Covid-19 levels) and to take on prisoner support at HMPs Wandsworth, Wormwood Scrubs, Brixton and Ford.

Donated services and facilities of £9,750 (2021: £9,750)

Donated services this year are unchanged from prior year.

Under accounting rules, the trustees must calculate what it would cost to pay for donated services from other providers and reflect the donation and the cost in the accounts. However, the true value of this support, going back as it does over a number of years, is considerably more than just the cost savings to the charity. Further details are set out in note 4.

Raising funds costs £4,068 (2021: £138)

The directors review fundraising on a continuous basis throughout the year and from time to time employ a professional fundraiser to assist in preparing grant applications. In the current year Nick Gandon (of Aureus Social Ventures Limited) assisted us to submit 12 applications of which 9 confirmed funding.

After the year end, in line with our need for a renewed focus on regular fundraising, with effect from August 2022 Nick Gandon now works for CfG on a retainer of £425 per month.

CfG once again produced its own Christmas cards and incurred printing and posting costs of £68 (2021 £138). Cards were not offered for sale for in the Christmas season of 2021 due to workload pressure post Covid. However the CfG cards we did print enabled us to thank our supporters personally. In the prior year income from sale of cards was £165.

Mentee releases £3,234 (2021: £1,676)

Expenditure increased as normal activities have largely resumed post Covid-19. Costs for mentees on release include through the gate provision of basic meals, oyster cards and other travel costs. This year also included extra support for a number of nights emergency accommodation where social housing support was not available in time for the released former prisoners.

Included within Mentee releases costs is expenditure on basic pay-as-you-go phones and sim card top ups of £1,654 (2021: £605) funded by a restricted income grant totalling £2,430 through the “London Community Foundation: Covid-19 Wimbledon Fund”. This grant for the purchase of additional smartphones for men leaving prison and resettling in London, enables them to increase their access to digital services and help maintain their support networks.

See note 6 for more details.

Next Chapter £4,271 (2021: £3,948)

Costs include £1,950 for donated facilities at the Methodist Central Hall Westminster for our Next Chapter program in 2021. See note 7 for more details.

Staff costs of £73,849 (2021: £78,478)

Staff costs decreased compared with 2021, as FTE was reduced by 0.2. (In 2021 FTE included a part time employee based in HMP Wormwood Scrubs from 1 September to 31 December 2020).

The reduction in FTE headcount has been offset by increased salaries of existing staff during the financial year. The head count of full-time-equivalent employees for the full year is 2.0 (2021: 2.2 FTE).

Financial review (continued)

Wellbeing, training and supervision £3,732 (2021: £181)

CfG have increased expenditure on training in areas including safeguarding and EDI, as well as management courses. This reflects the new CfG mission and values, complying with best practice and addressing legislative requirements.

Included within the above is £1,992 of restricted income funding from the Tudor Trust utilised in the current year through our Pilgrimage Day event (total cost £1,302) and £690 spent on professional supervision services. CfG arranges for professional supervision for staff through external support from experienced professionals that enables them to reflect on and develop their knowledge, skills, and competencies.

Further details are in note 9.

Other costs £10,726 (2021: £9,751)

Whilst broadly in line with last year, there has been a shift between categories: in 2021 CfG spent £1,174 on refreshing the website in the current year a new laptop was required. Other costs includes £3,600 (2021: £3,600) of the donated facilities cost of our use of the HMP Wandsworth Visitors' Centre, further details are in note 10.

Governance costs £1,800 (2021: £1,800)

Governance costs are in line with last year. There were no travel expenses incurred by trustees attending directors meetings as such meetings are now held online.

Policy on reserves

CfG reserve policy has been to hold a minimum free reserve of at least six month's expenditure. With the revision of our strategy and plans to increase headcount and related costs, our projected minimum reserves target is £68,000 (2021: £42,500). Free reserves are defined as unrestricted funds less the net book value of any fixed assets held. As at 31 July 2022, CfG had free reserves of £54,596 (2021: £16,291).

Going concern

The trustees confirm that, as of 11 May 2023, being the date of approval of these accounts, the company has sufficient committed funding and reserves for activities to continue for at least 10 months from this date. The directors have further funding applications in progress and accordingly these accounts have been prepared on a going concern basis.

Public Benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit, and consider that public benefit accrues at several levels. At its widest level the benefits provided by the company are that prisoners, ex-prisoners, local and national organisations and the community will benefit from a community-rooted project which increases the effectiveness of prisoner resettlement and reduces the risk of re-offending in the community.

At a personal level, offenders will have friendship and support from a volunteer offering sustained commitment to help them realise their potential prior to and after release. Families will know that there is wider support and constructive help. The faith communities will benefit from a closer and more informed role in supporting prisoners and ex-offenders both in the prisons and once they go through the gate to re-join the community.

It is the trustees' intention that the services provided will ultimately contribute towards a reduction in the level of re-offending.

Trustees' responsibilities and declarations

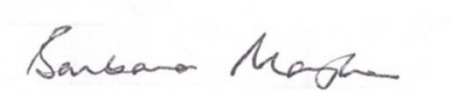
The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (the FRS102 SORP).

The trustees are responsible for keeping proper accounting records in accordance with section 386 of the Companies Act. The trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities. The trustees have determined that the audit requirement of section 144(2) of the Charities Act 2011 does not apply.

The company has taken advantage of the small companies' exemption in preparing this trustees' report. The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the board

Barbara Maughan



Trustee and Director
11 May 2023

Independent Examiner's Report

To the trustees of Change for Good Community Chaplaincy Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2022, which are set out on pages 13 to 25.

Respective responsibilities of trustees and examiner

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anne Robinson, ACA
Chartered Accountant
9 Berkeley Lodge
Sandal Road
New Malden, KT3 5AW

11 May 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	Restricted Income Funds	2022 Total Funds	2021 Total Funds
Income from:		£	£	£	£
Donations and legacies	3	126,410	-	126,410	76,677
Donated services and facilities	4	9,750	-	9,750	9,750
Other income		-	-	-	165
Total		136,160	-	136,160	86,592
Expenditure on:					
Raising funds	5	4,068	-	4,068	138
Mentee releases	6, 3.5ii)	1,580	1,654	3,234	1,676
Next Chapter	7	4,271	-	4,271	3,948
Staff costs	8	73,849	-	73,849	78,478
Wellbeing, training and supervision	9, 3.5i)	1,740	1,992	3,732	181
Other costs	10	10,726	-	10,726	9,751
Governance costs	11	1,800	-	1,800	1,800
Total		98,034	3,646	101,680	95,972
Net incoming resources before transfers		38,126	(3,646)	34,480	(9,380)
Gross transfers between funds		179	(179)	-	-
Net income / (expenditure) for the year		**38,305**	**(3,825)**	**34,480**	**(9,380)**
Reconciliation of funds:	19				
Total funds brought forward		16,291	3,825	20,116	29,496
Total funds carried forward		**54,596**	**-**	**54,596**	**20,116**

This Statement of Financial Activities includes the Income and Expenditure Account as required by Companies Act 2011.

All income and expenditure derives from continuing activities and there are no other recognised gains/losses.

The notes on pages 15 to 25 form part of these accounts.

BALANCE SHEET

	Notes	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
		£	£	£	£
Current assets					
Debtors	12	567	-	567	4,002
Cash at bank and in hand		60,327	-	60,327	25,810
Total current assets		60,894	-	60,894	29,812
Liablities					
Creditors: amounts falling due within 1 year					
Loan from director	13,15	(5,600)	-	(5,600)	-
Other creditors	14	(698)	-	(698)	(4,096)
Net current assets		54,596	-	54,596	25,716
Total assets less current liabilities		54,596	-	54,596	25,716
Creditors: amounts falling due after 1 year					
Loan from director	13	-	-	-	(5,600)
Total net assets		54,596	-	54,596	20,116
Funds of the charity	19				
Restricted income funds		-	-	-	3,825
Unrestricted funds		54,596	-	54,596	16,291
Total funds		**54,596**	**-**	**54,596**	**20,116**

Statements

For the financial year ended 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the FRS102 SORP.

Approved by the board on 11 May 2023 and signed on its behalf by:

Barbara Maughan
Trustee & director
Authenticating accounts being sent to Companies House

The notes on pages 15 to 25 form part of these accounts.

NOTES TO THE ACCOUNTS

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (the FRS102 SORP); the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

There were no changes in accounting estimates in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

1.6 Prior year comparatives restated

Prior year comparatives on the Statement of Financial Activities (SoFA) previously included a single heading for “Charitable activities” expenditure. In order to provide better information to users of the accounts, “Charitable activities” has now been split into the following headings and comparatives restated accordingly.

Charitable expenditure prior year comparative	**2021**
	£
Charitable expenditure as previously reported:	**4,274**
Now shown under the following headings on the SoFA:	
Mentee releases	1,676
Next Chapter	3,948
	4,274

Training costs of £181 in 2021 (previously shown within “Other costs”) are now shown separately on the SoFA as the comparative to “Wellbeing, training and supervision”. Further details are in note 9 and note 10 below.

2 Accounting policies

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

2.1 Income

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

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

NOTES TO THE ACCOUNTS

Income (continued)

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

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

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

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

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

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

2.2 Expenditure and liabilities

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

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

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

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

The charity made no redundancy payments during the reporting period.

The charity has creditors which are measured at settlement amounts less any trade discounts.

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

NOTES TO THE ACCOUNTS

3 Donations and legacies

	Notes	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
		£	£	£	£
Core funding:					
The Tudor Trust	3.1	30,000	-	30,000	30,000
Lloyds Bank Foundation for England & Wales	3.2	25,000	-	25,000	-
The Maurice & Hilda Laing Charitable Trust	3.3	15,000	-	15,000	15,000
London District of The Methodist Church	3.4	10,000	-	10,000	10,000
Faith & local community supporters:					
St. Luke's Church Battersea		750	-	750	1,000
West London Community Trust		1,037	-	1,037	-
Magdalen Park Lawn Tennis Club		705	-	705	-
Donations from individuals		3,418	-	3,418	991
Putney Methodist Church		-	-	-	100
All Saints Church Fulham		-	-	-	700
Established charities & organisations:					
Garfield Weston Foundation		15,000	-	15,000	-
The Drapers Charitable Fund		10,000	-	10,000	-
Persula Foundation		5,000	-	5,000	-
City & Metropolitan Welfare Charity		4,000	-	4,000	-
Souter Charitable Trust		3,000	-	3,000	-
The Albert Hunt Trust		2,000	-	2,000	-
Chesterhill Charitable Trust		1,000	-	1,000	1,000
Marsh Charitable Trust		500		500	-
29th May 1961 Charitable Trust		-	-	-	5,000
Restricted Fund donations in the prior year:	3.5				
From individuals for Wormwood Scrubs		-	-	-	7,513
The Tudor Trust – well being grant		-	-	-	2,000
London Community Foundation - Phones		-	-	-	2,430
The Hobson Charity		-	-	-	943
		126,410	**-**	**126,410**	**76,677**

Core funding

Grants where funds are commited to the company over two or more years at a time are described as core. Such grants are essential to allow the company to plan for the future and to attract and retain experienced and talented staff.

3.1 The Tudor Trust 2022: £30,000 (2020: £30,000)

The Tudor Trust continues to provide core funding committed in three year cycles and £30,000 received in the current year is the last tranche of the 2020-22 cycle. The 2023-25 three year cycle of funding of £35,000 per annum was approved by the Tudor Trustees after year end.

3.2 Lloyds Bank Foundation for England and Wales 2022: £25,000 (2021: £nil)

Two years of core funding has been approved by the Lloyds Bank Foundation for England & Wales, with £25,000 paid in the current financial year and a further £25,000 in 2023, being £50,000 in total.

3.3 The Maurice & Hilda Laing Charitable Trust (The Laing Trust) 2022: £15,000 (2021: £15,000)

The Laing Trust has commited a further core funding grant of £30,000 being paid over a three year cycle, with received £15,000 in the current financial year, £12,500 receivable in 2023 and £10,000 in 2024.

NOTES TO THE ACCOUNTS

3.4 London District of The Methodist Church District Advance Fund 2022: £10,000 (2021: £10,000)

The District Advance Fund ("DAF") of the London District of The Methodist Church has approved a new grant of £30,000 over three years with the first instalment of £10,000 received in the current financial year.

Restricted funding

From time to time the company accepts restricted fund grants, having regard to the administrative burden in tracking utilisation against each fund heading. Further details on each restricted fund utilisation in the current year can be found in note 19.1 on page 24. As of 31 July 2022 all of these restricted funds are closed.

3.5 Restricted fund donations in 2022: £nil (2021: £12,886)

i) The Tudor Trust Wellbeing grant 2022 £nil 2021: £2,000

In recognition of the additional strains Covid-19 placed on all carrying out charitable works, the Tudor Trustees offered all their funded charities a grant for the purpose of supporting staff, volunteers and trustees wellbeing to assist in delivery of their charitable purposes. The grant monies were received in the prior financial year, but with the Covid restrictions in force, the directors waited until a suitable date in September 2021 for the planned group event to be organised. The rest of the expenditure against this grant, as shown in note 9 below, was used for professional supervision sessions for the CfG project team. With the consent of the donor, a small unspent amount was transferred into the unrestricted funds of CfG at year end.

ii) London Community Foundation 2022 £nil 2021: £2,430

This restricted fund grant was made through the London Community Foundation: Covid-19 Wimbledon fund and was for the purchase of additional smartphones for men leaving prison and resettling in London, to increase their access to digital services and help maintain their support networks. The grant was substantially used by 31 March 2022 and with the consent of the donor, the small unspent amount of £171 was transferred into the unrestricted funds of CfG at year end.

iii) The Hobson Charity 2022 £nil 2021: £943

The Hobson trustees awarded a grant to reimburse certain Next Chapter (formerly known as the "MAP" program) member costs incurred on specific items such as mobile phones, travel and on actitivites and other support, covering the period from 1 August 2019 to 31 January 2021. The total costs eligible under the grant were £2,642. The grant was utilised over two years with grant monies received on submission of an itemised claim after the expenses were incurred. See note 19.

iv) Wormwood Scrubs 2022 £nil 2021 £7,513

The directors accepted a restricted fund grant of £6,110 with Gift Aid received of £1,503, totalling £7,513 to pay for a part time CfG staff member to be based at HMP Wormwood Scrubs 3 days a week for the four months from 1 September to 31 December 2020.

NOTES TO THE ACCOUNTS

4 Donated services and facilities

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Charitable activities:				
Meeting rooms, kitchen facilities	1,950	-	1,950	1,950
Office and other costs:				
Office facilities	3,600	-	3,600	3,600
Accountancy and payroll	2,400	-	2,400	2,400
Governance costs:				
Independent examiner's services	1,200	-	1,200	1,200
Company secretarial services	600	-	600	600
	9,750	**-**	**9,750**	**9,750**

Donated facilities are essential to CfG operations and the company is very fortunate in being able to use workable office space, as well as facilities conducive to mentoring activities free of charge:

Charitable activities:
Meeting and kitchen facilities for Next Chapter 2022: £1,950 (2021 £1,950) donated for six months by the Methodists at Central Hall, Westminster (CHW) in a room with kitchen facilities and then at the Stockwell Park Community Centre for the rest of the year.

Office and other costs:
The CfG project office has been based in the HMP Wandsworth prison visitor centre since summer 2019.This provides free landline telephones and Wi-Fi and, social distancing conditions permitting, provides for both staff and trustee meetings in the building. Bookkeeping and payroll costs during 2022 were provided by Ros Hallifax, one of our trustees.

Governance costs:
Independent examiner 2022 £1,200 (2021 £1,200): Annie Robinson ACA, assists the trustees with advice on corporate governance as well as preparing and reporting on our annual statutory accounts. Ros Hallifax, a trustee who is also a solicitor by profession, donates company secretarial services.

5 Raising funds

In the current year the trustees commissioned the services of Nick Gandon of Aureus Social Ventures Limited at a cost of £4,000 to assist them in increasing the number of funding applications. With effect from August 2022, in order to maintain a regular flow of applications throughout the year, Nick now works for CfG on a retainer basis to provide advice and services one day a month at £425 per day.

NOTES TO THE ACCOUNTS

6 Mentees releases

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Travel - Oyster cards & top ups	240	-	240	349
Through the gate support expenses	594	-	594	110
Phones - pay as you go, sims & top ups	-	1,654	1,654	756
Extra support (business mileage Reigate HMP Ford trips)	407	-	407	-
Extra support (accommodation, emergency food)	242	-	242	172
Staff travel	97		97	-
Mentor phones provided	-	-	-	289
	1,580	**1,654**	**3,234**	**1,676**

Through the gate support expenses comprise a warm meal and coffee at a nearby café. Mobile phones and sim card top ups in the current year costing £1,654 (2021: £605) were paid for from the London Community Foundation restricted fund phones grant. See above note 3.5 ii).

7 Next Chapter (formerly MAP)

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Next Chapter launch costs	407	-	407	-
Travel - Oyster cards & top ups	975	-	975	910
Phones - pay as you go, sims & top ups	30	-	30	102
Activities	666	-	666	496
Extra support measures	-	-	-	490
Brighton away day	243	-	243	-
Donated facilities (note 4)	1,950	-	1,950	1,950
	4,271	**-**	**4,271**	**3,948**

In January 2022 we re-launched our peer support group Next Chapter (previously known as Men After Prison, or MAP) in a new venue.

8 Staff costs

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Wages and Salaries	67,663	-	67,663	71,660
Employer's National Insurance	2,803	-	2,803	3,303
Pension costs	3,383	-	3,383	3,515
	73,849	**-**	**73,849**	**78,478**

No member of staff earns £60,000 or above.

The company pays into a defined contribution plan at a rate of 5% of pensionable pay. The number of average full time equivalent employees in the period was 2.0 (2021: 2.2)

NOTES TO THE ACCOUNTS

9 Wellbeing, training and supervision

			2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Staff: professional supervision sessions	535	690	1,225	-
Training	1,205	-	1,205	181
CfG Wellbeing Pilgrimage Day	-	1,302	1,302	-
	1,740	**1,992**	**3,732**	**181**

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

Restricted funds costs of £1,992 detailed above represent utilisation of The Tudor Wellbeing grant which was made by Tudor in recognition of the toll that Covid has taken on all the charities they fund. Its purpose was to support staff, volunteers and trustees wellbeing and thereby assist in delivery of the CfG's charitable objectives.

10 Other costs

			2022	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Online meetings and telecoms	1,480	-	1,480	858
HR policy advice	180	-	180	-
Subscriptions	461	-	461	132
Professional indemnity insurance	759	-	759	757
Recruitment	553	-	553	-
Office supplies	385	-	385	346
Office equipment - laptop	499	-	499	-
Bank charges	226	-	226	21
Publicity CfG T-shirts (also see note 7)	184	-	184	430
Website design	-	-	-	1,174
DBS Checks	-	-	-	33
Donated services: accounting & payroll	2,400	-	2,400	2,400
Donated facilities: office accommodation and costs	3,600	-	3,600	3,600
	10,726	**-**	**10,726**	**9,751**

Restated comparatives in the above table.

Training costs of £181 incurred in 2021 were previously included in Other Costs above. These costs are now shown above in Note 9. Total Other costs for 2021 has been restated to £9,751 (previously reported as £9,932).

NOTES TO THE ACCOUNTS

11 Governance costs

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Independent Examiner's fee	1,200	-	1,200	1,200
Company secretarial services	600	-	600	600
	1,800	**-**	**1,800**	**1,800**

The Independent Examiner donates her services free of charge and Rosalind Hallifax, a trustee who is also a solicitor by profession, provided company secretarial services free of charge during the year.

12 Debtors

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Staff advance for expenses	400	-	400	400
Prepaid DBS check fund	167	-	167	167
Payroll payment error (recovered after year end)	-	-	-	793
The Hobson Charity	-	-	-	2,642
	567	**-**	**567**	**4,002**

13 Loan from a director

In March 2020, the late Matthrew Devlin (then a director of the company), entered into an agreement with CfG whereby he would provide an interest free loan of £5,600 repayable on or before 1 September 2022. Under certain circumstances this loan was convertible into an emergency grant as described in note 15 below. Matthew indicated he was considering extending his loan facility to September 2023. This discussion was then overtaken by what would be his last illness and CfG repaid the loan in full to his executors on 25th November 2022.

14 Other creditors: amounts falling due within 1 year

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Taxation and social security	-	-	-	1,239
Pension costs payable to B&C Holdings	523	-	523	509
Accruals: NCVO subscription	175	-	175	482
Employer's NIC underpaid in the year	-	-	-	1,866
	698	**-**	**698**	**4,096**

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

NOTES TO THE ACCOUNTS

Deferred income account

Movement on deferred income account:	**2022** **Total Funds**	**2021** **Total Funds**
	£	£
Balance brought forward at 1 August	-	110
Amounts added in during the year	-	
Amounts released to income from previous years	-	(110)
Balance at 31 July	**-**	**-**

15 Related party transactions

Loan from a director: In March 2020 CfG accepted additional funding of £5,600 from the late Matthew Devlin, then a director and trustee of the company. This was to cover cash flows in the HMP Wormwood Scrubs mentor scheme trial period, and was an interest free loan repayable initially on or before 1 September 2021, subsequently extended to 1 September 2022. If cash resources of the company, excluding restricted funds were to drop to £5,600 then the director's loan converted to an emergency grant recognised as income receivable in the General Fund. For the duration of the loan, the cash resources of the CfG remained above the trigger level for conversion into an emergency grant, and as noted above, following Matthew's death in October 2022, the loan was repaid in full.

16 Trustees remuneration and expenses

None of the trustees receive remuneration. Details of reimbursement of out-of-pocket expenses made to trustees during 2022 are given below.

	2022	**2021**
Number of trustees who were paid expenses	3	3
Nature of the expenses:	£	£
Travel	44	-
Subsistence, Tudor Wellbeing Day	436	-
Charitable expenditure – mentee travel	-	21
Recruitment advertising	199	
Office equipment : phone contract and new laptop	795	
Website costs	-	1,000
Other office costs and Companies House charges	44	30
Total amount paid	1,518	1,051

17 Tax

No liability to taxation arises as the company is exempt from taxation under the Income and Corporation Taxes Act 1988 on its charitable activities.

18 Share capital

The company is limited by guarantee and has no authorised or issued share capital. The liability of the members is limited to £10 each.

NOTES TO THE ACCOUNTS

19 Charity funds

19.1 Details of material funds held and movements during the current financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General Fund	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable object, namely the rehabilitation of prisoners, by the provision of such services as the trustees think fit.	16,291	134,210	(93,763)	(2,142)	-	54,596
Next Chapter (previously Members After Prison "MAP")	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with Next Chapter, where such costs are not recoverable under any other specific grantor wishes.	-	1,950	(4,271)	2,321	-	-
		Total unrestricted funds	16,291	136,160	(98,034)	179	-	54,596
Tudor Wellbeing	Restricted	For measures to support staff, volunteers and trustees in carrying out CfG activities.	2,000	-	(1,992)	(8)	-	-
London Community Foundation	Restricted	For the provision of smart phones to aid rehabilitation of CfG beneficiaries	1,825	-	(1,654)	(171)	-	-
		Total restricted funds	3,825	-	(3,825)	(179)	-	-
		Total funds	20,116	136,160	(101,680)	-	-	54,596

NOTES TO THE ACCOUNTS

19.2 Details of material funds held and movements during the previous financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General Fund	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable object, namely the rehabilitation of prisoners, by the provision of such services as the trustees think fit.	29,496	71,656	(83,806)	(1,055)	-	16,291
Next Chapter (previously Members After Prison "MAP")	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with Next Chapter, where such costs are not recoverable under any other specific grantor wishes.	-	1,950	(3,005)	1,055	-	-
		Total unrestricted funds	29,496	73,606	(86,811)	-	-	16,291
The Hobson Charity	Restricted	Restricted to costs incurred in the Members after Prison (MAP) programme which will be reimbursed under the terms of the Hobson Grant.	-	943	(943)	-	-	-
Tudor Wellbeing	Restricted	For measures to support staff, volunteers and trustees in carrying out CfG activities.	-	2,000	-	-	-	2,000
London Community Foundation	Restricted	For the provision of smart phones to aid rehabilitation of CfG beneficiaries	-	2,430	(605)	-	-	1,825
Wormwood Scrubs 2021 Fund	Restricted	To fund staff presence wtihin HMP Worwood Scrubs from 1 September to 31 December 2020	-	7,513	(7,513)	-	-	-
Other	Restricted		-	100	(100)	-	-	-
		Total funds	29,496	86,592	(95,972)	-	-	20,116

CHANGE FOR GOOD COMMUNITY CHAPLAINCY LIMITED

England & Wales - Charity number 1148824

Accounts

CHANGE FOR GOOD
COMMUNITY CHAPLAINCY

Change for Good Community Chaplaincy Limited
(formerly Wandsworth Community Chaplaincy Trust Limited)

Accounts for the year ended 31 July 2021

A Company Limited by Guarantee Number 8135355

Registered charity number 1148824

Supported by:

LONDON DISTRICT OF THE METHODIST CHURCH

The London Community Foundation

the Tudor trust

LLOYDS BANK FOUNDATION
England & Wales

CHANGE FOR GOOD
COMMUNITY CHAPLAINCY

The trustees are pleased to present their annual directors' report together with the financial statements of Change for Good Community Chaplaincy Limited (formerly Wandsworth Community Chaplaincy Trust Limited). These are the statutory accounts for the year ended 31July 2021 prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Contents **Page**

Trustees' Annual Report and Accounts
Change of name & revised objectives and activities 3
Achievements and performance 3
Developments in the financial year 2020-21 4
Case study: this gives a flavour of our work 5
Our donors and supporters 6
Core funding grants 6
Restricted fund grants 7
Funding grants after year end 7
Structure, governance and management 8
Reference and administrative information 8
Financial review 9
Policy on reserves 9
Going concern 10
Public benefit 10
Trustees' responsibilities and declaration 10

Report of the Independent Examiner 11

Statement of Financial Activities 12

Balance Sheet 13

Notes to the accounts 14

Change of name & revised objectives and activities

For some years the company has been known to prisoners, volunteers and its supporters as "Change for Good", reflecting our aspirations for our members and the support we provide. The directors decided to incorporate this in the company name whilst retaining the reference to its chaplaincy foundation, and so on 1 November 2021 the company changed its name to Change for Good Community Chaplaincy Limited (hereafter referred to as CfG or the company).

In 2020 CfG began supporting the network of established mentors at HM Prison Wormwood Scrubs as well as those at HM Prison Wandsworth. To reflect the wider location scope of prisoner beneficiaries, the charitable objects of the company as set out in its Articles of Association were also amended on 1 November 2021 to the following:

> *"to support the rehabilitation of prisoners, by the provision of such services as the trustees think fit."*

We, as directors and trustees of the company hope to succeed in our charitable objects by:

1. Alleviating the social isolation of released prisoners, and supporting their resettlement by enabling them to achieve their goals in the community.
2. Involving the wider community and engaging volunteers with our work.

Achievements and performance

The impact of Covid-19

As in 2020, CfG activities were again impacted by the lockdowns and other restrictions introduced in response to the Covid-19 pandemic. Between January and early March 2021 neither our staff nor our volunteers were allowed access to HMP Wandsworth, although some work was able to continue in HMP Wormwood Scrubs. We were able to meet mentees face to face in the community for 8 months of the year, and at other times we adapted our methods of working to respond to the various levels of restrictions in operation from time to time.

Within the prisons, lockdowns continued throughout the year. As a result, normal avenues of referral (such as courses and chaplaincy activities) were not possible, and it was harder to locate appropriate referrals. In addition, once men were released, accessing support in the community became much more difficult and we often had to adapt our approaches to fill those gaps. This included work to locate and refer men needing accommodation to private landlords, our staff undertaking a larger number of 'through the gates', and providing smart phones to men to enable them to access online services.

Main achievements and performance in the year ended 31 July 2021 were as follows:

1. During the period we had 22 (2020: 25) trained volunteer mentors who were working supporting men in the community after release or otherwise available to begin supporting prisoners.

2. Advice, Motivation and Recruitment in our prisons: in 2020/21 we provided assessments for 349 men (2020: 323) and for 215 of these (2020: 211) we gave brief support which included signposting to other agencies.

3. During the period we provided extensive support to 62 (2020: 38) men in the prison and in the community, some of whom started with us in previous year(s). We provided more than one type of support to some of the men. The types of support provided were: mentoring in prison 35 (2020: 25), support Through the Gate 25 (2020: 18), Mentoring in the Community 34 (2020: 17), Peer Support (MAP) 10 (2020: 5).

Achievements and performance (continued)

4. We have continued to develop referral relationships with a number of London-based probation offices and out of London prisons with a London cohort, including HMP Ford in Sussex, from which we received 8 successful referrals.

5. Lastly Members After Prison (MAP) (launched in March 2019) is a peer support group, a weekly open meeting for people who have served time in custody to support each other in their new lives. We continued to support men in the MAP group by phone during various periods of the lockdown; later in the year as restrictions lifted the group began to meet again in outside public spaces, consistent with government guidelines.

Developments during 2020-21 financial year:

Iizuka Case Management System

In January 2021 we began implementing the Community Chaplaincy Association Impact system (Iizuka), which tracks progress against each of the seven 'pathways' to desistance from offending (accommodation, finance, substance use, mental health, physical health, education/training and employment) set out by the government's Social Exclusion Unit in 20021. We have a first set of results for 18 members mentored between July 2020 and June 2021. Of these, half resolved their difficulties in at least 3 pathways, 11 in at least two, and 15 (83%) made significant progress on at least one of these key stepping-stones to desistance from crime.

[1] Social Exclusion Unit (2002) Reducing re-offending by exprisoners. London: Cabinet Office:
https://webarchive.nationalarchives.gov.uk/ukgwa/+/http:/www.cabinetoffice.gov.uk/media/cabinetoffice/social_exclusion_task_force/assets/publications_1997_to_2006/reducing_summary.pdf

Case study: this gives a flavour of our work:

At the beginning of the pandemic, our weekly peer support group MAP (Members After Prison) lost access to its venue. This was such a blow, as the group was a real lifeline to those who regularly attend. As this is a member-led group, we asked those who attend what we should do. The answer was clear: wherever safe and within restrictions we would continue meeting. So, from March 2020 to September 2021, whenever possible, we met in cafes, parks, museums, wherever we could. Below is a story from our long-term member James, and Calvin, a member who was released during this period and joined our group. James' journey with Change for Good started way back in 2018 in HMP Wandsworth. James struggled with addictions and had tried recovery programmes after leaving prison on multiple occasions.

James, "I think for me I struggled with taking support, you know? I didn't trust no one. My trust levels were very very low because I've been shafted time and time again by the system from early childhood and social services and other problems."

While in prison, James met a project worker from Change for Good who discussed what support was on offer and introduced him to a volunteer mentor. From there James was connected with a residential recovery programme on his release.

James, "From two attempts of trying to sort it out myself, thinking I was strong enough to do it on my own and ending back in the same place where you don't want to end up: prison and addictions and a very unstable life situation. So, I said okay, right, let's give it a go, they said they want to help, let's see what they're going to do."

James went on to finish the full residential recovery programme and move on to his own accommodation. From 2019 James has attended MAP every week and has been instrumental in supporting others who have joined.

James, "MAP has continued giving me that support, encouraging me to move forward and take whatever comes my way as in problems, to just think them through and not react because most of my problems is through reactional behaviour: something's gone wrong and I've decided to make it go even more wrong, so sabotaging myself, in a sense. MAP for me has been a guide and a support."

One of those James has supported is Calvin. When James met Calvin, there was an immediate connection. They were both struggling with lockdown and James found real joy in supporting someone who was experiencing something he had been through.

James, "I get great joy and positive affirmation within myself every time I connect. I feel like I'm doing something positive and it doesn't necessarily mean for myself personally. There is a joy in supporting someone without wanting that reward, yet that reward is in itself, and so when I see people - just a kind word or a word of encouragement."

Calvin, "I've had a lot of support from James. He has given me a lot of confidence because when he talks it's all always about all positive things that come out of his mouth and when I get home, I feel to myself if he can do this, I can do it. So, I feel like a positive person when I leave here on a Friday, so I look forward to that."

Our donors and supporters

In the financial year ended 31 July 2021, CfG received continued financial support from both established larger charities and individuals and churches in our faith community.

			2021	2020
Donations and legacies	**Unrestricted Funds**	**Restricted Funds**	**Total Funds**	**Total Funds**
	£	£	£	£
Core funding:				
The Tudor Trust	30,000	-	30,000	30,000
The Tudor Trust – well being grant	-	2,000	2,000	-
The Maurice & Hilda Laing Charitable Trust	15,000	-	15,000	15,000
London District of The Methodist Church	10,000	-	10,000	10,000
Faith community supporters:				
St. Luke's Church Battersea	1,000	-	1,000	-
All Saints Church Fulham	700	-	700	-
Donations from individuals	616	-	616	1,995
Charities Trust	375	-	375	403
Donations from individuals: Wormwood Scrubs Restricted Fund	-	7,513	7,513	-
Putney Methodist Church	-	100	100	600
Methodist Central Hall Westminster	-	-	-	800
Teddington Methodist Church	-	-	-	498
Established charities & organisations:				
29th May 1961 Charitable Trust	5,000	-	5,000	5,000
Chesterhill Charitable Trust	1,000	-	1,000	-
The Persula Foundation	-	-	-	5,000
London Community Foundation - Phones	-	2,430	2,430	-
The Hobson Charity	-	943	943	1,699
Findlay Park Partners LLP	-	-	-	1,500
The Albert Hunt Trust	-	-	-	1,000
The Marsh Christian Trust	-	-	-	400
Gift Aid receivable on donations	-			347
Total	**63,691**	**12,986**	**76,677**	**74,242**

Core funding grants

Core funding, that is committed grants over several years at a time, is essential for CfG to be able to plan ahead, recruit and retain talented staff and to support our mentees and volunteer mentors.

The Tudor Trust 2021: £30,000 (2020: £ 30,000)
The Tudor Trustees confirmed that they will provide core funding to a total of £90,000 with the second £30,000 received in the current financial year. See note 12 for details of movement on last year's deferred income account.

In recognition of the additional strains Covid-19 has placed on all carrying on charitable works, the Tudor Trustees offered all their funded charities a £2,000 grant for the purpose of supporting staff, volunteers and trustees wellbeing, to assist in delivery of their charitable activities. CfG utilised this grant after year end, once Covid restrictions ended in August.

The Maurice & Hilda Laing Charitable Trust 2021: £15,000 (2020: £15,000)
The trustees were especially grateful to the Laing Trustees who provided the second of two grants of £15,000 in the current year.

Core funding grants (continued)

London District of the Methodist Church District Advance Fund 2021: £10,000 (2020: £10,000)
The District Advance Fund ("DAF") of the London District of the Methodist Church funded CfG with the last instalment of £10,000 of their £30,000 three year grant received in the current financial year.

Restricted fund grants

In the current year, in addition to the Tudor well-being grant, and the Hobson Charity Grant carried over from 2020, the level of restricted funding increased significantly as follows:

- Wormwood Scrubs Restricted Fund 2021 £7,513 (2020: £nil)
  The directors accepted a restricted fund grant of £6,110 with Gift Aid received of £1,503, totalling £7,513 to pay for a part time CfG staff member to be based at HMP Wormwood Scrubs 3 days a week for the four months from 1 September to 31 December 2020. See also note 6 below.
- London Community Foundation £2,430 (2020: £nil)
  This restricted fund grant was made through the London Community Foundation: Covid-19 Wimbledon fund and is for the purchase of additional smartphones for men leaving prison and resettling in London, to increase their access to digital services and help maintain their support networks. The grant is to be used by 31 March 2022.

Our faith community supporters: As can be seen from the donations table, in addition to support from trusts and foundations we continue to receive much valued support from local churches, faith groups as well as generous individuals.

Donations in unrestricted funds received directly from individuals were somewhat lower at £616 in 2021 (2020: £1,995). Donations via Charities Trust were £375 (2020: £403).

Established charities & organisations:

The 29th May 1961 Charitable Trust ("The May 1961 Trust") 2021: £5,000 (2020: £5,000)
The trustees of The May 1961 Trust have generously supported us for three years now with a further £5,000 received in the current year.

Chesterhill Charitable Trust 2021: £1,000 (2020: £nil)
During the current year the trustees of the Chesterhill Charitable Trust generously awarded us a one-off grant of £1,000 towards our core activities.

Funding grants after year end

The trustees are very pleased to announce that further three year core funding has been confirmed by two of our long standing supporters: The London District of the Methodist Church and the Laing Trustees who have committed £30,000 and £37,500 respectively spread over three years. We are also delighted to announce that CfG will be funded with the support of Lloyds Bank Foundation for England & Wales, with £25,000 for 2022 and 2023, being £50,000 in total.

Structure, governance and management

CfG is constituted as a company limited by guarantee. Its activities and remits are governed by its Memorandum and Articles of Association which were adopted 9 July 2012 and in our "Objects and activities" as approved by the board on 30 January 2013 and as subsequently amended on 1 November 2021.

On 13 March 2012 the Board resolved to appoint up to 8 directors who are also trustees. It is the Board's intention that it will be constituted to sustain its ethos and mission through its working links with the prison, its chaplaincy, the community, diverse faith and non-faith communities. The company seeks to recruit its trustees with consideration to diversity, selecting those who have experience, skills and time to contribute effectively.

The trustees meet as required, and at least quarterly, for a Board meeting at which decisions on managing the affairs of the charity are made. One of the directors has responsibility for supervising the Project Manager. The working relationship with HMP Wandsworth (and from 2020, also with HMP Wormwood Scrubs) is set out with each prison in a Memorandum of Understanding dealing with the practical ways in which CfG and the respective prison authorities work together to achieve the company's charitable objectives.

We recruit by advertising for trustees locally and nationally.

Reference and administrative information

The principal address: the registered office address of the company is the Wandsworth Prison Visitor Centre, 17 Heathfield Road, London SW18 3HR.

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

Registration: company number 08135355 and registered charity number 1148824

Trustees
The trustees, who are also directors for purposes of company law, and who have served in the financial year were as follows:

Stephen Breslin
Stuart Blakely
Matthew Devlin (Chair)
Rosalind Hallifax
Barbara Maughan
The Reverend Naomi Oates
The Reverend Allison Waterhouse

Value of trustees' support
Our trustees are all unpaid volunteers: their role in oversight, governance and especially in generating funding applications, enables the company to carry out its charitable objects. As with our volunteer mentors, a financial value for this support (in line with the FRS102 SORP) is not included in the accounts.

Honorary Independent Examiner
Anne Robinson ACA, 9 Berkeley Lodge, Sandal Road, New Malden Surrey KT3 5AW

Bankers: HSBC 117 Balham High Road, Balham, London SW12 9AS and the Reliance Bank Limited, Faith House, 23-24 Lovat Lane, London EC3R 8EB.

Financial review

Donations and legacies of £76,677 (2020: £74,242)

As is more fully set out above, in 2021, CfG has been able to continue activities despite the upheavals of Covid-19 with the benefit of the generous support of donations and legacies received in the year.

Donated services and facilities of £9,750 (2020: £9,750)

Donated services this year unchanged from prior year.

Under accounting rules, the trustees must calculate what it would cost to pay for donated services from other providers and reflect the donation and the cost in the accounts. However, the true value of this support, going back as it does over a number of years, is considerably more than just the cost savings to the charity. Further details are set out in note 4.

Raising funds £138 (2020: £2,000)

This year, CfG produced Christmas cards for sale and incurred £138 in print costs and earned income of £165. The directors review fundraising on a continuous basis throughout the year and from time to time employ a professional fund raiser to assist in preparing grant applications.

Charitable activities: direct expenditure £5,624 (2020: £4,273)

Expenditure increased as Covid-19 lockdowns lifted for part of the period. Additional restricted funding for phones and other Members After Prison (MAP) program costs was utilised in part. Releases support (mentees) resumed and was then curtailed by lockdowns. For the first time volunteers were given CfG pay as you go phones at a cost of £289 for use with mentees. Charitable activities includes £1,950 donated facilities at the Methodist Central Hall Westminster for our MAP program. See note 5 for more details.

Staff costs of £78,478 (2020: £65,841)

Staff costs increased as CfG received £7,513 of restricted grant funding for the purpose of maintaining a staff presence within HMP Wormwood Scrubs from 1 September to 31 December 2020. Additionally CfG increased salaries of existing staff by 2% with effect from 1 April 2021. Restricted fund grant raised head count to 2.2 full-time-equivalent employees for the full year (up from 2.1 FTE).

Other costs £9,932 (2020: £9,634)

Whilst broadly in line with last year, there has been a shift between categories: CfG spent £1,174 on refreshing the website in the current year versus recruitment costs of £1,041 in 2020. Other costs includes £3,600 (2020 £3,600) of the donated facilities cost of our use of the HMP Wandsworth Visitors' Centre, further details are in note 7.

Governance costs £1,800 (2020: £2,436)

Governance costs are lower than prior year as Covid restrictions meant that trustee travel costs were nil. See note 8 for details of donated services.

Policy on reserves

CfG reserve policy has been to hold a minimum free reserve of at least six month's expenditure, currently projected at about £42,500 (2020: £40,000). Free reserves are defined as unrestricted funds less the net book value of any fixed assets held. As at 31 July 2021, CfG had free reserves of £16,291 (2020: £29,496).

Going concern

The trustees confirm that, as of 21 February 2022, being the date of approval of these accounts, the company has sufficient committed funding and reserves for activities to continue for at least 10 months from this date. In addition to the £5,600 interest free loan from a director which provides headroom to tide CfG over July and early August 2022, the directors have funding applications in progress and accordingly these accounts have been prepared on a going concern basis.

Public Benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit, and consider that public benefit accrues at several levels. At its widest level the benefits provided by the company are that the prisoners, ex-prisoners, local and national organisations and the community will benefit from a community-rooted project which increases the effectiveness of prisoner resettlement and reduces the risk of re-offending in the community.

At a personal level, offenders will have friendship and support from a volunteer offering sustained commitment to help them realise their potential prior to and after release. Families will know that there is wider support and constructive help. The faith communities will benefit from a closer and more informed role in supporting prisoners and ex-offenders both in the prison and once they go through the gate to re-join the community.

It is the trustees' intention that the services provided will ultimately contribute towards a reduction in the level of re-offending.

Trustees' responsibilities and declarations

The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (the FRS102 SORP).

The trustees are responsible for keeping proper accounting records in accordance with section 386 of the Companies Act. The trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities. The trustees have determined that the audit requirement of section 144(2) of the Charities Act 2011 does not apply.

The company has taken advantage of the small companies' exemption in preparing this trustees' report. The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the board

Barbara Maughan

Trustee and Director
21 February 2022

Independent Examiner's Report

To the trustees of Change for Good Community Chaplaincy Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2021, which are set out on pages 12 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anne Robinson, ACA
Chartered Accountant
9 Berkeley Lodge
Sandal Road
New Malden, KT3 5AW

21 February 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	Restricted Income Funds	2021 Total Funds	2020 Total Funds
Income from:		£	£	£	£
Donations and legacies	3	63,691	12,986	76,677	74,242
Donated services and facilities	4	9,750	-	9,750	9,750
Other income		165	-	165	423
Total		73,606	12,986	86,592	84,415
Expenditure on:					
Raising funds		138	-	138	2,000
Charitable activities	5	3,976	1,648	5,624	4,273
Staff costs	6	70,965	7,513	78,478	65,841
Other costs	7	9,932	-	9,932	9,634
Governance costs	8	1,800	-	1,800	2,436
Total		86,811	9,161	95,972	84,184
Net income / (expenditure)		**(13,205)**	**3,825**	**(9,380)**	**231**
Reconciliation of funds:	16				
Total funds brought forward		29,496	-	29,496	29,265
Total funds carried forward		**16,291**	**3,825**	**20,116**	**29,496**

This Statement of Financial Activities includes the Income and Expenditure Account as required by Companies Act 2011.

All income and expenditure derives from continuing activities and there are no other recognised gains/losses.

The notes on pages 14 to 22 form part of these accounts.

BALANCE SHEET

	Notes	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
		£	£	£	£
Current assets					
Debtors	10	1,360	2,642	4,002	19,721
Cash at bank and in hand		24,627	1,183	25,810	17,671
Total current assets		25,987	3,825	29,812	37,392
Liablities					
Creditors: amounts falling due within 1 year					
Other creditors	11	(4,096)	-	(4,096)	(2,296)
Net current assets		21,891	3,825	25,716	35,096
Total assets less current liabilities		21,891	3,825	25,716	35,096
Creditors: amounts falling due after 1 year					
Loan from director	12	(5,600)	-	(5,600)	(5,600)
Total net assets		16,291	3,825	20,116	29,496
Funds of the charity	16				
Restricted income funds		-	3,825	3,825	-
Unrestricted funds		16,291	-	16,291	29,496
Total funds		**16,291**	**3,825**	**20,116**	**29,496**

Statements

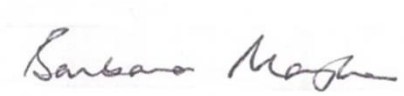
For the financial year ended 31 July 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the FRS102 SORP.

Approved by the board on 21 February 2022 and signed on its behalf by:



Barbara Maughan
Trustee & director
Authenticating accounts being sent to Companies House

The notes on pages 14 to 22 form part of these accounts.

NOTES TO THE ACCOUNTS

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (the FRS102 SORP); the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

There were no changes in accounting estimates in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

1.6 Prior year comparatives restated

Prior year comparatives for Other costs and Charitable expenditure have been restated to reflect the costs associated with donated facilities from the Methodist Central Hall as follows:

Charitable expenditure prior year comparative	**2020**
	£
Charitable expenditure as previously reported	2,323
Add: Cost of donated facilities at Methodist Central Hall	1,950
As restated in these accounts	**4,273**

Other costs in prior year of £11,584 have been reduced by the corresponding amount and are restated as £9,634. See note 7.

2 Accounting policies

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

2.1 Income

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

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

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

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

NOTES TO THE ACCOUNTS

Income (continued)

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

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

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

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

2.2 Expenditure and liabilities

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

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

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

No material item of deferred income has been included in the accounts. See note 11 for a material item of deferred income relating to the Tudor Trust which occurred in the previous reporting period.

The charity made no redundancy payments during the reporting period.

The charity has creditors which are measured at settlement amounts less any trade discounts.

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

NOTES TO THE ACCOUNTS

3 Donations and legacies

	Notes	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
		£	£	£	£
Core funding:					
The Tudor Trust	3.1	30,000	-	30,000	30,000
The Tudor Trust – well being grant	3.2	-	2,000	2,000	-
The Maurice & Hilda Laing Charitable Trust	3.3	15,000	-	15,000	15,000
London District of The Methodist Church	3.4	10,000	-	10,000	10,000
Faith community supporters:					
St. Luke's Church Battersea		1,000	-	1,000	-
All Saints Church Fulham		700	-	700	-
Donations from individuals		616	-	616	1,995
Charities Trust		375	-	375	403
Donations from individuals: Wormwood Scrubs Restricted Fund	3.5	-	7,513	7,513	-
Putney Methodist Church	3.6	-	100	100	600
Methodist Central Hall Westminster		-	-	-	800
Teddington Methodist Church		-	-	-	498
Established charities & organisations:					
29th May 1961 Charitable Trust		5,000	-	5,000	5,000
Chesterhill Charitable Trust		1,000	-	1,000	-
The Persula Foundation		-	-	-	5,000
London Community Foundation - Phones	3.7	-	2,430	2,430	-
The Hobson Charity	3.8	-	943	943	1,699
Findlay Park Partners LLP		-	-	-	1,500
The Albert Hunt Trust		-	-	-	1,000
The Marsh Christian Trust		-	-	-	400
Gift Aid receivable on donations		-			347
		63,691	**12,986**	**76,677**	**74,242**

3.1 The Tudor Trust

The Tudor Trustees confirmed that they will provide core funding to a total of £90,000 with £30,000 of second year's funding received in the current financial year. See also note 11 for details of movement on last year's deferred income account.

3.2 The Tudor Trust well being £2,000 restricted fund

In recognition of the additional strains Covid-19 as placed on all carrying out charitable works, the Tudor Trustees offered all their funded charities a grant for the purpose of supporting staff, volunteers and trustees well being to assist in delivery of their charitable purposes.

3.3 The Maurice & Hilda Laing Charitable Trust 2021: £15,000 (2020: £15,000)

The Laing Trustees confirmed another 2 year grant of £30,000 with the second donation of £15,000 received in the current year and £15,000 in the prior year.

3.4 London District of The Methodist Church District Advance Fund 2021: £10,000 (2020: £10,000)

The District Advance Fund ("DAF") of the London District of The Methodist Church approved a grant of £30,000 over three years with the last instalment of £10,000 receivable in the current financial year.

NOTES TO THE ACCOUNTS

3.5 Wormwood Scrubs Restricted Fund 2021 £7,513 (2020: £nil)

The directors accepted a restricted fund grant of £6,110 with Gift Aid received of £1,503, totalling £7,513 to pay for a 0.6 FTE CfG staff member to be based at HMP Wormwood Scrubs 3 days a week for the four months from 1 September to 31 December 2020. See also note 6 below.

3.6 Putney Methodist Church Restricted Fund £100 (2020: £nil)

CfG accepted a £100 restricted fund grant from the Putney Methodist Church Benevolent Fund, in order to provide extra support to a former CfG mentee.

3.7 London Community Foundation £2,430 (2020: £nil)

This restricted fund grant was made through the London Community Foundation: Covid-19 Wimbledon fund and is for the purchase of additional smartphones for men leaving prison and resettling in London, to increase their access to digital services and help maintain their support networks. The grant is to be used by 31 March 2022.

3.8 The Hobson Charity £943 (2020: £1,699)

The Hobson trustees awarded a grant to reimburse certain MAP program member costs incurred, on mobile phones, travel and on actitivites and other support, covering the period from 1 August 2019 to 31 January 2021. The total costs eligible under the grant were £2,642 and the Hobson Charity paid this amount after the year end on 9 August 2021.

4 Donated services and facilities

			2021	2020
	Unrestricted Funds	**Restricted Funds**	**Total Funds**	**Total Funds**
	£	£	£	£
Charitable activities:				
Meeting rooms, kitchen facilities	1,950	-	1,950	1,950
Office and other costs:				
Office facilities	3,600	-	3,600	3,600
Accountancy and payroll	2,400	-	2,400	2,400
Governance costs:				
Independent examiner's services	1,200	-	1,200	1,200
Company secretarial services	600	-	600	600
	9,750	**-**	**9,750**	**9,750**

Donated facilities are essential to CfG operations and the company is very fortunate in being able to use workable office space, as well as facilities conducive to mentoring activities free of charge:

Charitable activities:
Meeting and kitchen facilities for Members after Prison ("MAP") project 2021: £1,950 (2020 £1,950) donated by Methodists at Central Hall, Westminster (CHW) in a room with kitchen facilities throughout the year.

Office and other costs:
The CfG project office has been based in the HMP Wandsworth prison visitor centre since summer 2019.This provides free landline telephones and Wi-Fi and, social distancing conditions permitting, provides for both staff and trustee meetings in the building. Bookkeeping and payroll costs during 2021 were provided by Ros Hallifax, one of our trustees.

Governance costs:
Independent examiner 2021 £1,200 (2020 £1,200): Annie Robinson ACA, assists the trustees with advice on corporate governance as well as preparing and reporting on our annual statutory accounts. Ros Hallifax, a trustee who is also a solicitor by profession, donates company secretarial services.

NOTES TO THE ACCOUNTS

5 Charitable activities: expenditure

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Travel, Oyster cards & top ups	629	630	1,259	948
Phones, pay as you go sims & top ups	151	707	858	216
Donated facilities at Methodist Central Hall	1,950	-	1,950	1,950
Activities	286	210	496	575
Meals, coffees on release	110	-	110	531
Extra support measures	562	100	662	-
Mentor phones & training	289	-	289	53
	3,976	**1,648**	**5,624**	**4,273**

The prior year comparatives have been restated to recognise cost of donated facilities (see note 1.6)

6 Staff costs

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Wages and Salaries	64,597	7,063	71,660	61,371
Employer's National Insurance	3,206	97	3,303	1,312
Pension costs	3,162	353	3,515	3,158
	70,965	**7,513**	**78,478**	**65,841**

The company pays into a defined contribution plan at a rate of 5% of pensionable pay. The number of average full time equivalent employees in the period was 2.2 (2020: 2.1)

7 Other costs

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Project team mobile phones	574	-	574	616
Online meeting costs	284	-	284	58
Website design	1,174	-	1,174	122
DBS Checks	33		33	
HR advice	-	-	-	175
Subscriptions	132	-	132	472
Professional indemnity insurance	757	-	757	749
Publicity material design and printing	430	-	430	54
Recruitment	-	-	-	1,041
Staff travel and training expenses	181	-	181	154
Office running costs	346	-	346	193
Bank charges	21		21	-
Donated services: accounting & payroll	2,400	-	2,400	2,400
Donated facilities - office accommodation and costs	3,600	-	3,600	3,600
	9,932	**-**	**9,932**	**9,634**

NOTES TO THE ACCOUNTS

8 Governance costs

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Independent Examiner's fee	1,200	-	1,200	1,200
Company secretarial services	600	-	600	600
Trustee expenses	-	-	-	636
	1,800	**-**	**1,800**	**2,436**

The Independent Examiner donates her services free of charge and Rosalind Hallifax, a trustee who is also a solicitor by profession, provided company secretarial services free of charge during the year.

9 Tax

No liability to taxation arises as the company is exempt from taxation under the Income and Corporation Taxes Act 1988 on its charitable activities.

10 Debtors

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
The Hobson Charity	-	2,642	2,642	1,699
Payroll payment error (recovered after year end)	793	-	793	-
Staff advance for expenses	400	-	400	400
Prepaid DBS check fund	167	-	167	-
Gift Aid receivable	-	-	-	2,599
Interest receivable from HMRC	-	-	-	23
The Persula Foundation	-	-	-	5,000
The London Methodists	-	-	-	10,000
	1,360	**2,642**	**4,002**	**19,721**

11 Other creditors: amounts falling due within 1 year

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Taxation and social security	1,239	-	1,239	1,312
Pension costs	509	-	509	591
Employer's NIC underpaid in the year	1,866	-	1,866	-
Accruals	482	-	482	283
Deferred income (see below)	-	-	-	110
	4,096	**-**	**4,096**	**2,296**

Deferred income account

Wormwood Scrubs 2021 Restricted Fund : the directors accepted a restricted fund grant of £7,513 (including Gift Aid) to pay for a CfG staff member to be based part time at HMP Wormwood Scrubs for

NOTES TO THE ACCOUNTS

the four months from 1 September to 31 December 2020. A small advance of £110 was received shortly before 31 July 2020 and was added to deferred income in the prior financial year, as set out in the movement on the deferred income account below.

	2021	2020
Movement on deferred income account:	**Total Funds**	**Total Funds**
	£	£
Balance brought forward at 1 August	110	30,000
Amounts added in during the year		110
Amounts released to income from previous years	(110)	(30,000)
Balance at 31 July	**-**	**110**

The Tudor Trust: In the previous financial year The Tudor Trust made an unrestricted grant of £90,000 to CfG, to be paid in installments at £30,000 per year for the financial years beginning 1 August 2019. The Tudor Trustees transmitted the first installment of £30,000 a few days early, just before 31 July 2019 and hence in order to match costs and income, this amount was deferred at 31 July 2019, and released to income in the prior financial year.

12 Other creditors: amounts falling due after 1 year

This is an interest free loan from a director of £5,600 received on 1 March 2020 and initially repayable on or before 1 September 2021, and subsequently was extended to 1 September 2022. Under certain circumstances this loan is convertible into an emergency grant as described in note 13 below.

13 Related party transactions

Loan from a director: CfG accepted additional funding of £5,600 from director and trustee Matthew Devlin. This was to cover cash flows in the HMP Wormwood Scrubs mentor scheme trial period, and is an interest free loan repayable initially on or before 1 September 2021 subsequently extended to 1 September 2022. If cash resources, excluding restricted funds drop to £5,600 then the director's loan converts to an emergency grant recognised as income receivable in the General Fund.

Shared trustee expenses with the Community Chaplaincy Association: trustee and director Matthew Devlin is also a trustee and director of Community Chaplaincy Association Ltd (CCA), registered charity number 1135561. From time to time trustee meetings of the CCA and the CfG occur on the same day in which case the associated travel and subsistence expenses are shared equally between CFG and CCA. CfG's share of such expenses in 2021 was £nil (2020: £21).

14 Trustees remuneration and expenses

None of the trustees receive remuneration. Details of reimbursement of out-of-pocket expenses made to trustees during 2020 are given below.

	2021	2020
Number of trustees who were paid expenses	3	2
Nature of the expenses:		
Travel	-	530
Subsistence	-	62
Charitable expenditure – mentee travel	21	-
Website costs	1,000	-
Other office costs	30	-
Other – shared travel expenses with CCA	-	21
Total amount paid	1,051	613

15 Share capital

The company is limited by guarantee and has no authorised or issued share capital. The liability of the members is limited to £10 each.

NOTES TO THE ACCOUNTS

16 Charity funds

16.1 Details of material funds held and movements during the current financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General Fund	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable object, namely the rehabilitation of prisoners, by the provision of such services as the trustees think fit.	29,496	71,656	(83,806)	(1,055)	-	16,291
Members After Prison "MAP" see note 16.3 below	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with MAP, where such costs are not recoverable under any other specific grantor wishes.	-	1,950	(3,005)	1,055	-	-
		Total unrestricted funds	29,496	73,606	(86,811)	-	-	16,291
The Hobson Charity	Restricted	Restricted to costs incurred in Members after Prison (MAP) reimbursed under the terms of the Hobson Grant.	-	943	(943)	-	-	-
Tudor Well being	Restricted	For measures to support staff, volunteers and trustees in carrying out CfG activities.	-	2,000	-	-	-	2,000
London Community Foundation	Restricted	For the provision of smart phones to aid rehabilitation of CfG beneficiaries	-	2,430	(605)	-	-	1,825
Wormwood Scrubs 2021 Fund	Restricted	To fund staff presence wtihin HMP Worwood Scrubs from 1 September to 31 December 2020	-	7,513	(7,513)	-	-	-
Other	Restricted		-	100	(100)	-	-	-
		Total funds	29,496	86,592	(95,972)	-	-	20,116

NOTES TO THE ACCOUNTS

16.2 Details of material funds held and movements during the previous financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General Fund	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable object, namely the rehabilitation of prisoners, by the provision of such services as the trustees think fit.	29,265	80,766	(80,535)	-	-	29,496
Members After Prison "MAP"	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with MAP, where such costs are not recoverable under any other specific grantor wishes.	-	1,950	(1,950)	-	-	-
		Total unrestricted funds	29,265	82,716	(82,485)			29,496
The Hobson Charity	Restricted	Restricted to costs incurred in the Members after Prison (MAP) which will be reimbursed under the terms of the Hobson Grant.	-	1,699	(1,699)	-	-	-
		Total funds	29,265	84,415	(84,184)	-	-	29,496

16.3 Designated fund Members after Prison (MAP)

MAP designated unrestricted fund allows the charity to track costs, including donated facilities associated with MAP, where such costs are not recoverable under any other specific grantor wishes, such as The Hobson Charity and the London Community Foundation restricted funds (see above note 16.1).

After the year end the MAP project was relanched as "Next Chapter".

CHANGE FOR GOOD COMMUNITY CHAPLAINCY LIMITED

England & Wales - Charity number 1148824

Accounts

CHANGE FOR GOOD
WANDSWORTH COMMUNITY CHAPLAINCY

Wandsworth Community Chaplaincy Trust Limited

Accounts for the year ended 31 July 2020

A Company Limited by Guarantee Number 8135355

Registered charity number 1148824

CHANGE FOR GOOD
WANDSWORTH COMMUNITY CHAPLAINCY

The trustees are pleased to present their annual directors' report together with the financial statements of Wandsworth Community Chaplaincy Trust Limited (WCCT or the company). These are the statutory accounts for the year ended 31July 2020 prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Contents **Page**

Trustees' Annual Report and Accounts

Objectives and activities 1
Achievements and performance 1
TA's story 4
Our donors and supporters 6
Core funding grants 6
Structure, governance and management 8
Reference and administrative information 8
Financial review 9
Policy on reserves 9
Going concern 10
Public benefit 10
Trustees' responsibilities and declaration 10

Report of the Independent Examiner 11

Statement of Financial Activities 12

Balance Sheet 13

Notes to the accounts 14

Objectives and activities

The charitable objects of the company as set out in its Articles of Association are "to support the rehabilitation of prisoners, in particular but not exclusively those who are or have previously been prisoners at HM Prison Wandsworth by the provision of such services as the trustees think fit." We as trustees of the company hope to succeed in our charitable objects by:

1. Alleviating the social isolation of released prisoners, and supporting their resettlement by enabling them to achieve their goals in the community.

2. Involving the wider community and engaging volunteers with our work.

Achievements and performance

The impact of Covid-19

In March 2020, and for the remainder of the period, WCCT activities were heavily impacted by the lockdowns and other restrictions introduced in response to the Covid-19 pandemic. From 25th March to 2nd June 2020 neither our staff nor our volunteers were allowed access to HMP Wandsworth, although some work was able to continue in HMP Wormwood Scrubs, under our joint mentoring trial arrangements (see developments below). In the community, staff and volunteers were unable to meet mentees face-to-face for some months.

We adapted our methods of working to respond to these changes, continuing to support mentees by phone, and undertaking key development work while some other activities were paused. As detailed in the sections that follow, although Covid-19-related restrictions inevitably impacted our activities in some areas, we were pleased to be able to sustain many aspects of our support to men leaving prison during this period.

Main achievements and performance in the year ended 31 July 2020 were as follows:

1. During the period we had 25 (2019: 23) trained volunteer mentors who were either working with inmates inside the prisons, supporting men in the community or otherwise available to begin supporting prisoners.
2. We matched 20 prisoners with volunteers during the year (2019: 38). 18 (2019: 22) men were met at the gate on their release by WCCT volunteers or staff.
3. In addition, we have had significant contact/involvement with a further 39 (2019: 12) prisoners, and referred on/signposted 172 (2019: 158) men to other beneficial agencies.
4. We continued to run the Change Course workshop within HMP Wandsworth until February 2020, led by Project Worker Tricia Anderson. The Change workshop looks at attitudes, thinking and behaviour and helps prepare people for their release. Small groups of men attended Change workshops during the period.
5. We continue to have good links with drug rehabilitation projects including the Nehemiah Project, Kairos and Yeldhall Manor. Of the 20 men that we mentored during the year, 15 had drug addiction issues.
6. We have developed referral relationships with a number of London-based probation offices and out of London prisons with a London cohort, such as HMP Ford.

Achievements and performance (continued)

7. Lastly Members After Prison (MAP) (launched in March 2019) is a peer support group, a weekly open meeting for people who have served time in custody to support each other in their new lives. The project aims to encourage members to continue 'on the right path', and has become a much-valued support for a small group of men. We were extremely fortunate to be offered facilities in central London (the Methodist Central Hall Westminster) to hold the MAP meetings. Sadly, this had to close as a result of Covid-19 related restrictions in March 2020. We continued to support men in the MAP group by phone during the first months of the lockdown; later in the year the group began to meet again in outside public spaces, consistent with government guidelines.

TA's story: the following case study gives a flavour of the nature of our work:

TA was referred to us by the prison chaplaincy. He was suffering from serious mental health issues and was self-harming. He was stressed about his impending release, and had no address to go out to. Due to many past recalls back to prison, TA also had a very strained relationship with his probation officer, and quite often didn't engage.

As volunteers were not allowed to visit the prison during the lockdown, our project worker spent 2 months mentoring TA and preparing him for release. On the day of his release, our project worker was ready to meet him at the gate with a phone. TA was released late in the day, making it a challenge to access all the necessary services in time. With our staff's support, TA immediately called universal credit, explored housing options with the council, and was able to postpone his compulsory visit to probation until the next day.

Soon after his release, we handed contact with TA over to one of our volunteer mentors, who supported him with the many issues he had to face. We continued to support him, and within a few months he had a permanent address and a full-time job – and we were able to help him access the work clothes he needed to start work, but couldn't afford.

Key to TA's resettlement was his relationship with his probation officer. Both our staff and our volunteer got to know this probation officer very well, and were able to advocate and mediate on TA's behalf. We have received great feedback from probation on how much the situation has improved: '…Without Change for Good and the mentoring there is no way he would still be in the community right now' – TA's community probation officer.

TA has had his challenges since release, but we have seen his confidence grow as he builds a new life for himself with the holistic support of volunteers and staff.

Achievements and performance (continued)

Developments during 2019-20 financial year

Mentoring at HMP Wormwood Scrubs

In February 2020 WCCT agreed with HMP Wormwood Scrubs and the Wormwood Scrubs Chaplaincy to take over the support for its mentoring program on a trial basis, beginning on 1st March 2020. The mentoring program at Wormwood Scrubs had been running successfully over a number of years supported by the Prison Ministry Fund of West London Community Trust (WLCT), charity registered number 1074971. With WLCT funding coming to an end, the board considered that the established network of mentors should continue to be supported and extended where possible.

The trial period of 6 months was to allow the directors to assess the ability of the existing and new WCCT team members to work effectively across the two prison sites whilst the directors planned to explore future funding possibilities with potential donors.

Additional funding from a director

At the start of the above trial period, 1 March 2020, WCCT accepted additional funding of £5,600 from Matthew Devlin, one of its trustees and directors. This was originally intended to cover the cash flow impact of short term contract additional staff costs in the trial period. This funding is shown in the balance sheet (see page 13) as an interest free loan repayable after more than one year. The directors are very grateful indeed for this additional cash at the bank as it provides a level of headroom to cover WCCT's lowest cash resource point which generally occurs at around 31 July and early August each year.

After the year end Matthew confirmed that he was extending this facility of £5,600 to 1 September 2022, thereby covering July-August 2022. Furthermore if in the period up to 1 September 2022, WCCT's cash funds (excluding restricted funds) were to drop to a certain level, then this loan will be converted into an emergency grant and be recognised in income. Further details are set out in note 12 & note 13.

Post-trial period assessment

Whilst the onset of the Covid19 lockdown in late March 2020 certainly added to the complexity of WCCT operations at the time, after the end of the trial period it became clear that the mentoring program at Wormwood Scrubs had integrated successfully and that additional staffing would not be required. However, as noted above, the directors considered it was prudent to retain the additional funding of £5,600 for the time being.

Staff changes

In September 2019 our full time Project Manager, Jenny Walpole, left us to train for the Anglican ministry, and in March 2020 our part time Project Worker Tricia Anderson retired. We are exceptionally grateful to them both for their many contributions to WCCT. We were able to recruit new staff and are delighted to welcome Joshua Brettell as our new Project Manager in September 2019; Steven Wait as full-time Project Worker in April 2020; and Danielle Fetuga-Joensuu as part-time Project Worker in March 2020 as part of the Wormwood Scrubs trial period.

Trustee appointments

Lastly, but by no means least, we welcomed three new trustees to the board (who are also directors of the company) in the year, providing additional depth of experience in what has been and continues to be a very challenging time.

Our donors and supporters

In the financial year ended 31 July 2020, WCCT received continued financial support from both established larger charities and individuals and churches in our faith community.

Donations and legacies	**Unrestricted Funds**	**Restricted Funds**	**2020**	**2019**
	General & designated fund	**The Hobson Charity**	**Total Funds**	**Total Funds**
	£	£	£	£
Core funding:				
The Tudor Trust	30,000	-	30,000	-
The Maurice & Hilda Laing Charitable Trust	15,000	-	15,000	10,000
London District of The Methodist Church	10,000	-	10,000	10,000
WCCT Faith Community Supporters:				
Donations from individuals	1,995	-	1,995	8,487
Charities Trust	403		403	-
Methodist Central Hall Westminster	800	-	800	-
The Putney Methodist Church	600	-	600	310
Teddington Methodist Church	498	-	498	-
St Mary Magdalene	-	-	-	785
St. Luke's Church Battersea	-	-	-	2,000
St James's Church Piccadilly	-	-	-	500
Alder Capital	-	-	-	500
Established charities & organisations:				
The Fairness Foundation	5,000	-	5,000	5,000
29th May 1961 Charitable Trust	5,000	-	5,000	5,000
The Hobson Charity	-	1,699	1,699	-
Findlay Park Partners LLP	1,500	-	1,500	-
The Albert Hunt Trust	1,000	-	1,000	2,000
The Marsh Christian Trust	400	-	400	300
Garfield Weston Foundation	-	-	-	7,500
The Hilden Trust	-	-	-	5,000
Souter Charitable Trust	-	-	-	3,000
Gift Aid & interest receivable from HMRC	347	-	347	2,102
Total	**72,543**	**1,699**	**74,242**	**62,484**

Core funding grants

Core funding, that is committed grants over several years at a time, is essential for WCCT to be able to plan ahead, recruit and retain talented staff and to support our mentees and volunteer mentors.

The Tudor Trust 2020: £30,000 (2019: £ nil)
The Tudor Trustees confirmed that they will provide core funding to a total of £90,000 with £30,000 of first year's funding recognised in income in the current financial year. See note 12 for details of movement on last year's deferred income account.

The Maurice & Hilda Laing Charitable Trust 2020: £15,000 (2019: £10,000)
The trustees were especially grateful to the Laing Trustees who confirmed another 2 year grant of £15,000 in the current year and a further £15,000 in the 2021 financial year.

Core funding grants (continued)

London District of the Methodist Church District Advance Fund 2020: £10,000 (2019: £10,000)
The District Advance Fund ("DAF") of the London District of the Methodist Church approved a grant of £30,000 over three years with the second instalment of £10,000 receivable in the current financial year.

WCCT Faith Community Supporters:

As can be seen from the donations table, in addition to support from trusts and foundations we continue to be reliant upon local churches, faith groups as well as generous individuals.

Individual donors and our faith and local community support
Donations received directly from individuals were £1,995 in 2020 (2019: £8,487). For the first time we also received donations via Charities Trust of £403. Prior year included gifts from two donors amounting to £7,000 who wish to remain anonymous.

Methodist Central Hall Westminster
Methodist Central Hall, Westminster (CHW) has become one of WCCT's most valued supporters since (as noted above) the MAP project holds its regular weekly activities and meetings at CHW in a room with kitchen facilities free of charge. CHW confirmed that they are continuing to make these facilities available for the time being and in 2020, this donation is recognised at £1,950 (2019: £1,950). In addition to the donated facilities, CHW also made a donation of £800 from their local smaller charity supporting fund.

The Putney Methodist Church 2020: £600 (2019: £310)
Putney Methodists continued their support in the current year and, as with our other faith communities, provided core funding of £15,000 with which WCCT was launched in 2012.

Established charities & organisations

The Fairness Foundation 2020: £5,000 (2019 £5,000)
The Fairness Foundation (formerly The Persula Foundation) have supported us for a number of years now. They aim to make grants in support of smaller charities and new projects with a focus on social justice including homelessness and human rights.

The 29th May 1961 Charitable Trust ("The May 1961 Trust") 2020: £5,000 (2019: £5,000)
The trustees of The May 1961 Trust have indicated that they are willing to consider donating up to £15,000 over a three year period. £5,000 received in the current year is the second instalment.

Structure, governance and management

WCCT is constituted as a company limited by guarantee. Its activities and remits are governed by its Memorandum and Articles of Association which were adopted 9 July 2012 and in our "Objects and activities" as approved by the board on 30 January 2013.

On 13 March 2012 the Board resolved to appoint up to 8 directors who are also trustees. It is the Board's intention that it will be constituted to sustain its ethos and mission through its working links with the prison, its chaplaincy, the community, diverse faith and non-faith communities. The company seeks to recruit its trustees with consideration to diversity, selecting those who have experience, skills and time to contribute effectively.

The trustees meet as required, and at least quarterly, for a Board meeting at which decisions on managing the affairs of the charity are made. One of the directors has responsibility for supervising the Project Manager. The working relationship with HMP Wandsworth (and from 2020, also with HMP Wormwood Scrubs) is set out with each prison in a Memorandum of Understanding dealing with the practical ways in which WCCT and the respective prison authorities work together to achieve the company's charitable objectives.

We recruit by advertising for trustees locally and nationally.

Reference and administrative information

The principal address: the registered office address of the company is the Wandsworth Prison Visitor Centre, 17 Heathfield Road, London SW18 3HR.

Name: the charity's registered company name is Wandsworth Community Chaplaincy Trust Limited. The charity is also known as "Change for Good Wandsworth Community Chaplaincy" or often simply as "Change for Good".

Registration: company number 08135355 and registered charity number 1148824

Trustees
The trustees, who are also directors for purposes of company law, and who have served in the financial year were as follows:

Stephen Breslin: appointed 18 May 2020
Stuart Blakely: appointed 18 May 2020
Matthew Devlin (Chair)
Rosalind Hallifax: appointed 13 April 2020
Barbara Maughan
The Reverend Naomi Oates
The Reverend Allison Waterhouse

Value of trustees' support
Our trustees are all unpaid volunteers: their role in oversight, governance and especially in generating funding applications, enables the company to carry out its charitable objects. As with our volunteer mentors, a financial value for this support (in line with the FRS102 SORP) is not included in the accounts.

Honorary Independent Examiner
Anne Robinson ACA, 9 Berkeley Lodge, Sandal Road, New Malden Surrey KT3 5AW

Bankers: HSBC 117 Balham High Road, Balham, London SW12 9AS and the Reliance Bank Limited, Faith House, 23-24 Lovat Lane, London EC3R 8EB

Financial review

Donations and legacies of £74,242 (2019: £62,484)

As is more fully set out above, in 2020, WCCT has been able to continue activities despite the upheavals of Covid-19 with the benefit of the generous support of donations and legacies received in the year. This includes restricted fund donations receivable of £1,699 (2019 £nil).

Donated services and facilities of £9,750 (2019: £9,150)

The increase in donated services this year of £600 is due to recognising donated company secretarial services received in the year from one of our new trustees, Rosalind Hallifax, who is a solicitor by profession.

Under accounting rules, the trustees must calculate what it would cost to pay for donated services from other providers and reflect the donation and the cost in the accounts. However, the true value of this support, going back as it does over a number of years, is considerably more than just the cost savings to the charity. Further details are set out in note 4.

Raising funds £2,000 (2019: £4,000)

The directors review fund raising on a continuous basis throughout the year and from time to time employ a professional fund raiser to assist in preparing grant applications. This work continued in the current year with a number of new applications submitted, mainly to smaller charities, and at a lower level of activity than in 2019.

Charitable activities: direct expenditure £2,323 (2019: £3,135)

Expenditure was down due to the impact of Covid-19 lockdowns which curtailed planned activities especially on the Releases support, Members After Prison program and on direct training costs. See note 5 for more details

Staff costs of £ 65,841 (2019: £52,329)

Staff costs increased as WCCT has raised its head count to two full-time-equivalent employees (up from 1.5 FTE), and hired an additional part time staff member to support the Wormwood Scrubs trial period mentoring scheme. The overall FTE increased from 1.5 to 2.1.

Other costs £11,584 (2019: £14,387)

This includes £3,600 (2019 £3,600) of the donated facilities cost of our use of the HMP Wandsworth Visitors' Centre, and £1,950 donated facilities at the Methodist Central Hall Westminster for our MAP project. Our other costs are lower due to Covid-19 limiting such activities as training. Full details are in note 7.

Governance costs £2,436 (2019: £1,317)

The increase in governance costs relates to the recognition of company secretarial costs of £600 arising from newly donated services in the year, see note 4 for details.

Policy on reserves

WCCT reserve policy has been to hold a minimum free reserve of at least six month's expenditure, currently projected at about £40,000 (2019: £35,000). Free reserves are defined as unrestricted funds less the net book value of any fixed assets held. As at 31 July 2020, WCCT had free reserves of £29,496 (2019: £29,265).

Going concern

The trustees confirm that as of 17 May 2021, being the date of approval of these accounts, the company has sufficient committed funding and reserves for activities to continue for at least 10 months from this date. In addition to the £5,600 interest free loan from a director which provides headroom to tide WCCT over July and early August 2021, the directors have funding applications in progress and accordingly these accounts have been prepared on a going concern basis.

Public Benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit, and consider that public benefit accrues at several levels. At its widest level the benefits provided by the company are that the prisoners, ex-prisoners, local and national organisations and the community will benefit from a community-rooted project which increases the effectiveness of prisoner resettlement and reduces the risk of re-offending in the community.

At a personal level, offenders will have friendship and support from a volunteer offering sustained commitment to help them realise their potential prior to and after release. Families will know that there is wider support and constructive help. The faith communities will benefit from a closer and more informed role in supporting prisoners and ex-offenders both in the prison and once they go through the gate to re-join the community.

It is the trustees' intention that the services provided will ultimately contribute towards a reduction in the level of re-offending.

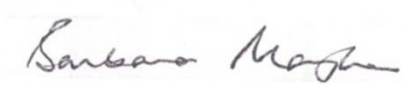
Trustees' responsibilities and declarations

The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (the FRS102 SORP).

The trustees are responsible for keeping proper accounting records in accordance with section 386 of the Companies Act. The trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities. The trustees have determined that the audit requirement of section 144(2) of the Charities Act 2011 does not apply.

The company has taken advantage of the small companies' exemption in preparing this trustees' report. The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the board



Barbara Maughan (Treasurer)

Trustee and Director
17 May 2021

Independent Examiner's Report

To the trustees of Wandsworth Community Chaplaincy Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2020, which are set out on pages 12 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anne Robinson, ACA
Chartered Accountant
9 Berkeley Lodge
Sandal Road
New Malden, KT3 5AW

17 May 2021

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Income Funds			2020	2019
		General Fund	Designated Fund: MAP	Restricted Income Funds	Total Funds	Total Funds
Income from:		£	£	£	£	£
Donations and legacies	3	72,543	-	1,699	74,242	62,484
Donated services and facilities	4	7,800	1,950	-	9,750	9,150
Other income		423	-	-	423	-
Total		80,766	1,950	1,699	84,415	71,634
Expenditure on:						
Raising funds		2,000	-	-	2,000	4,000
Charitable activities: direct expenditure	5	624	-	1,699	2,323	3,135
Staff costs	6	65,841	-	-	65,841	52,329
Other costs	7	9,634	1,950	-	11,584	14,387
Governance costs	8	2,436	-	-	2,436	1,317
Total		80,535	1,950	1,699	84,184	75,168
Net income / (expenditure)		**231**	**-**	**-**	**231**	**(3,534)**
Reconciliation of funds:	16					
Total funds brought forward		29,265	-	-	29,265	32,799
Total funds carried forward		**29,496**	**-**	**-**	**29,496**	**29,265**

This Statement of Financial Activities includes the Income and Expenditure Account as required by Companies Act 2011.
All income and expenditure derives from continuing activities and there are no other recognised gains/losses.
The notes on pages 14 to 22 form part of these accounts.

BALANCE SHEET

	Notes	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
		£	£	£	£
Current assets					
Debtors	10	18,022	1,699	19,721	2,252
Cash at bank and in hand		19,260	(1,589)	17,671	58,189
Total current assets		37,282	110	37,392	60,441
Liablities					
Creditors: amounts falling due within 1 year					
Other creditors	11	(2,186)	(110)	(2,296)	(31,176)
Net current assets		35,096	-	35,096	29,265
Total assets less current liabilities		35,096	-	35,096	29,265
Creditors: amounts falling due after 1 year					
Loan from director	12	(5,600)	-	(5,600)	-
Total net assets		29,496	-	29,496	29,265
Funds of the charity	16				
Restricted income funds		-	-	-	-
Unrestricted funds		29,496	-	29,496	29,265
Total funds		**29,496**	**-**	**29,496**	**29,265**

Statements

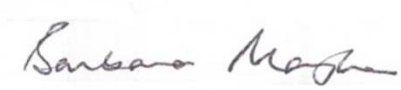
For the financial year ended 31 July 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the FRS102 SORP.

Approved by the board on 17 May 2021 and signed on its behalf by:



Barbara Maughan
Trustee & director
Authenticating accounts being sent to Companies House

The notes on pages 14 to 22 form part of these accounts.

NOTES TO THE ACCOUNTS

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (the FRS102 SORP); the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

There were no changes in accounting estimates in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting policies

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

2.1 Income

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

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

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

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

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

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

NOTES TO THE ACCOUNTS

Income (continued)

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

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

2.2 Expenditure and liabilities

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

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

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

No material item of deferred income has been included in the accounts. See note 11 for a material item of deferred income relating to the Tudor Trust which occurred in the previous reporting period.

The charity made no redundancy payments during the reporting period.

The charity has creditors which are measured at settlement amounts less any trade discounts.

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

NOTES TO THE ACCOUNTS

3 Donations and legacies

	Notes	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
		£	£	£	£
Core funding:					
The Tudor Trust	3.1	30,000	-	30,000	-
The Maurice & Hilda Laing Charitable Trust	3.2	15,000	-	15,000	10,000
London District of The Methodist Church	3.3	10,000	-	10,000	10,000
WCCT Faith Community Supporters:					
Donations from individuals		1,995	-	1,995	8,487
Charities Trust		403	-	403	-
Methodist Central Hall Westminster		800	-	800	-
The Putney Methodist Church		600	-	600	310
Teddington Methodist Church		498		498	-
St Mary Magdalene		-	-	-	785
St. Luke's Church Battersea		-	-	-	2,000
St James's Church Piccadilly		-	-	-	500
Alder Capital		-	-	-	500
Established charities & organisations:					
The Fairness Foundation		5,000	-	5,000	5,000
29th May 1961 Charitable Trust		5,000	-	5,000	5,000
The Hobson Charity	3.4	-	1,699	1,699	-
Findlay Park Partners LLP		1,500	-	1,500	-
The Albert Hunt Trust		1,000	-	1,000	2,000
The Marsh Christian Trust		400	-	400	300
Garfield Weston Foundation		-	-	-	7,500
The Hilden Trust		-	-	-	5,000
Souter Charitable Trust		-	-	-	3,000
Gift Aid receivable on donations		347	-	347	2,102
		72,543	**1,699**	**74,242**	**62,484**

3.1 The Tudor Trust

The Tudor Trustees confirmed that they will provide core funding to a total of £90,000 with £30,000 of first year's funding recognised in income in the current financial year. See note 11 below for details of movement on last year's deferred income account.

3.2 The Maurice & Hilda Laing Charitable Trust 2020: £15,000 (2019: £10,000)

The Laing Trustees who confirmed another 2 year grant of £30,000 with £15,000 in the current year and £15,000 in the 2021 financial year.

3.3 London District of The Methodist Church District Advance Fund 2020: £10,000 (2019: £10,000)

The District Advance Fund ("DAF") of the London District of The Methodist Church approved a grant of £30,000 over three years with the second instalment of £10,000 receivable in the current financial year.

3.4 The Hobson Charity £1,699 (2019: £nil)

The Hobson trustees have offered a grant of up to £5,080 specifically for the MAP member costs incurred, including up to £520 on mobile phones, £1,560 on travel and £2,000 on actitivites and £1,000 on other support. The grant is payable on production of vouchers and/or receipts, in respect of the accounting periods beginning 1 July 2019 up to 31 January 2021.

NOTES TO THE ACCOUNTS

4 Donated services and facilities

	Unrestricted Funds			2020	2019
	General Fund	Designated MAP	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Charitable activities:					
Meeting rooms, kitchen facilities	-	1,950	-	1,950	1,950
Office and other costs:					
Office facilities	3,600	-	-	3,600	3,600
Accountancy and payroll	2,400	-	-	2,400	2,400
Governance costs:					
Independent examiner's services	1,200	-	-	1,200	1,200
Company secretarial services	600	-	-	600	-
	7,800	**1,950**	**-**	**9,750**	**9,150**

Charitable activities:

Donated facilities are essential to WCCT operations and the company is very fortunate in being able to use workable space, conducive to mentoring activities free of charge:

Meeting and kitchen facilities for Members after Prison ("MAP") project 2020: £1,950 (2019 £1,950)

Covid-19 social distancing and other restrictions permitting, the MAP project is able to hold its weekly activities and meetings free of charge at the Methodist Central Hall, Westminster (CHW) in a room with kitchen facilities throughout the year. After the year end CHW confirmed that they are continuing to make these facilities available to WCCT for the time being.

Office and other costs:

Office facilities 2020 £3,600 (2019 £3,600)

The WCCT project office has been based in the HMP Wandsworth prison visitor centre since summer 2019 (before that, based in St Mary' Magdalene parish offices). This provides free landline telephones and Wi-Fi and, social distancing conditions permitting, provides for both staff and trustee meetings in the building.

Bookkeeping and payroll services 2020 £2,400 (2019: £2,400)

During 2020, these services were provided by Liz Bridge who has supported WCCT from its very beginning, both as a subscriber member and former trustee. Liz stepped down from her administration support role shortly before the year end as she increasingly has concentrated her efforts in the prison as Quaker Chaplain to HMP Wandsworth.

Governance costs:

Independent examiner 2020 £1,200 (2019 £1,200)

Annie Robinson ACA, assists the trustees with advice on corporate governance as well as preparing and reporting on our annual statutory accounts.

Company secretarial services 2020 £600 (2019 £nil)

Rosalind Hallifax, a trustee who is also a solicitor by profession, provided company secretarial services free of charge during the year. Accordingly, the company has recognised donated services in accordance with FRS102, for her initial review and ongoing company secretarial services.

NOTES TO THE ACCOUNTS

5 Charitable activities: expenses

	Unrestricted Funds			2020	2019
	General Fund	Designated MAP	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Travel, Oyster cards & top ups	193	-	755	948	234
Phones: Pay & Go and top ups	162	-	54	216	315
Activities	-	-	575	575	331
Meals / extra support measures	216	-	315	531	1,290
Mentor training	53	-	-	53	965
	624	**-**	**1,699**	**2,323**	**3,135**

6 Staff costs

	Unrestricted Funds			2020	2019
	General Fund	Designated MAP	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Wages and Salaries	61,371	**-**	**-**	61,371	48,410
Employer's National Insurance	1,312	**-**	**-**	1,312	1,507
Pension costs	3,158	**-**	**-**	3,158	2,412
	65,841	**-**	**-**	**65,841**	**52,329**

The company pays into a defined contribution plan at a rate of 5% of pensionable pay. The number of average full time equivalent employees in the period was 2.1 (2019: 1.5)

7 Other costs

	Unrestricted Funds			2020	2019
	General Fund	Designated MAP	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Office running costs	373	-	-	373	1,452
HR advice	175	-	-	175	-
Subscriptions	472	-	-	472	305
Professional indemnity insurance	749	-	-	749	842
Publicity costs	54	-	-	54	458
Recruitment	1041	-	-	1041	1,345
Project manager mobile phone	616	-	-	616	1,085
Staff travel and training expenses	154	-	-	154	950
Donated services: accounting & payroll	2,400	-	-	2,400	2,400
Donated facilities costs	3,600	1,950	-	5,550	5,550
	9,634	**1,950**	**-**	**11,584**	**14,387**

NOTES TO THE ACCOUNTS

8 Governance costs

	Unrestricted Funds			2020	2019
	General Fund	Designated MAP	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Independent Examiner's fee	1,200	-	-	1,200	1,200
Company secretarial services	600	-	-	600	-
Trustee expenses	636	-	-	636	117
	2,436	**-**	**-**	**2,436**	**1,317**

The Independent Examiner donates her services free of charge and Rosalind Hallifax, a trustee who is also a solicitor by profession, provided company secretarial services free of charge during the year.

9 Tax

No liability to taxation arises as the company is exempt from taxation under the Income and Corporation Taxes Act 1988 on its charitable activities.

10 Debtors

			2020	2019
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Gift Aid receivable	2,599	-	2,599	2,252
Interest receivable from HMRC	23		23	-
The Fairness Foundation	5,000	-	5,000	-
The London Methodists	10,000	-	10,000	-
The Hobson Charity	-	1,699	1,699	-
Staff advance for expenses	400	-	400	-
	18,022	**1,699**	**19,721**	**2,252**

11 Other creditors: amounts falling due within 1 year

			2020	2019
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Taxation and social security	1,312	-	1,312	768
Pension costs	591	-	591	402
Other creditors	283	-	283	-
Deferred income (see below)	-	110	110	30,000
	2,186	**110**	**2,296**	**31,170**

Deferred income account

Wormwood Scrubs 2021 Restricted fund : In the current year, the directors accepted a restricted fund grant receivable after the year end for a short term staff contract from 1 September to 31 December 2020. A small advance of £110 was received shortly before the year end and has been added to deferred income in the current financial year, as set out in the movement on the deferred income account below.

NOTES TO THE ACCOUNTS

	2020	2019
Movement on deferred income account:	**Total Funds**	**Total Funds**
	£	£
Balance brought forward at 1 August	30,000	-
Amounts added in during the year	110	30,000
Amounts released to income from previous years	(30,000)	-
Balance at 31 July	**110**	**30,000**

The Tudor Trust: In the previous financial year The Tudor Trust made an unrestricted grant of £90,000 to WCCT, to be paid in installments at £30,000 per year for the financial years beginning 1 August 2019. The Tudor Trustees transmitted the first installment of £30,000 a few days early, just before 31 July 2019 and hence in order to match costs and income, this amount was deferred at last year end, and released to income in the current year

12 Other creditors: amounts falling due after 1 year

This is an interest free loan from a director of £5,600 received on 1 March 2020 and initially repayable on or before 1 September 2021, and after the year end the repayment date was extended to 1 September 2022. Under certain circumstances this loan is convertible into an emergency grant as described in note 13 below.

13 Related party transactions

Loan from a director: WCCT accepted additional funding of £5,600 from director and trustee Matthew Devlin. This was to cover cash flows in the HMP Wormwood Scrubs mentor scheme trial period, and is an interest free loan repayable initially on or before 1 September 2021 subsequently extended to 1 September 2022. If cash resources, excluding restricted funds drop to £5,600 then the director's loan converts to an emergency grant recognised as income receivable in the General Fund.

Shared trustee expenses with the Community Chaplaincy Association: trustee and director Matthew Devlin is also a trustee and director of Community Chaplaincy Association Ltd (CCA), registered charity number 1135561. The CCA is a national umbrella group for a network of some 30 Community Chaplaincy organisations and provides support to its members by providing resources and enabling the sharing of ideas and information. WCCT pays an annual membership fee to the CCA of £190. From time to time trustee meetings of the CCA and the WCCT occur on the same day in which case the associated travel and subsistence expenses are shared equally between WCCT and CCA. WCCT's share of such expenses in 2021 was £21 (2019: £nil).

14 Trustees remuneration and expenses

None of the trustees receive remuneration. Details of reimbursement of out-of-pocket expenses made to trustees during 2020 are given below.

	2020	2019
Number of trustees who were paid expenses	2	1
Nature of the expenses:		
Travel	530	117
Subsistence	62	-
Other – shared travel expenses with CCA	21	-
Total amount paid	613	117

15 Share capital

The company is limited by guarantee and has no authorised or issued share capital. The liability of the members is limited to £10 each.

NOTES TO THE ACCOUNTS

16 Charity funds

16.1 Details of material funds held and movements during the current financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General Fund	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable objects. There are no restrictions on its purpose or use.	29,265	80,766	(80,535)	-	-	29,496
Members After Prison "MAP"	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with MAP, where such costs are not recoverable under any other specific grantor wishes. Unrecovered costs on this fund are transferred to the General Fund at year end.	-	1,950	(1,950)	-	-	-
The Hobson Charity	Restricted	Restricted to costs incurred in the Members after Prison (MAP) which will be reimbursed under the terms of the Hobson Grant (see note 3.4)	-	1,699	(1,699)	-	-	-
			29,265	84,415	(84,184)	-	-	29,496

NOTES TO THE ACCOUNTS

16.2 Details of material funds held and movements during the previous financial year

Fund name	Type	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Mentees & Releases	Unrestricted	This is the principal fund of the charity recording all costs and income from activities in connection with its charitable objects. There are no restrictions on its purpose or use.	32,799	69,384	(72,653)	(265)	-	29,265
Members After Prison "MAP"	Unrestricted	This is a designated unrestricted fund and its purpose is to allow the charity to track costs associated with MAP, where such costs are not recoverable under any other specific grantor wishes.	-	2,250	(2,515)	265	-	-
			32,799	71,634	(75,168)	-	-	29,265

16.3 Designated fund

MAP designated unrestricted fund allows the charity to track costs, including donated facilities associated with MAP, where such costs are not recoverable under any other specific grantor wishes. Unrecovered costs on this fund are transferred to the General Fund at year end.