



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:



**LLOYDS BANK
FOUNDATION**
England & Wales



**CITY BRIDGE
FOUNDATION**

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.

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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 support.
- 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:

<i>Programme</i>	<i>2024</i>	<i>2023</i>
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)

<i>study</i>	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
<i>Donations</i>	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
Chartered Certified Accountant,
Verdant Accountants Limited
20-22 Wenlock Road
London N1 7GU

12th April 2025

STATEMENT OF FINANCIAL ACTIVITIES

			2024	2023
Notes	Unrestricted Funds	Restricted Income Funds	Total Funds	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

				2024	2023
		Unrestricted Funds	Restricted Funds	Total	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:



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

				2024	2023
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	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

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

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

7 Next Chapter

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

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

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).

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			2024	2023
Restricted Fund Staff Costs (see note 18)	The Henry Smith Charity	City Bridge Foundation	Total Restricted	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

			2024	2023
	Unrestricted Funds	Restricted Funds	Total Funds	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

			2024	2023
	Unrestricted Funds	Restricted Funds	Total Funds	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	-
<u>Office accommodation:</u>				
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

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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
	£	£	£
Independent Examiner's fee	1,410	-	1,410
Company secretarial services	600	-	600
AGM	256	-	256
Trustee training	-	-	-
	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
	£	£	£
Staff advance for expenses	-	-	400
Prepaid DBS check fund	-	-	167
Gift Aid receivable	-	-	25
Donations due	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
	£	£	£
Pension amounts payable to Peoples Partnership	868	-	755
Other staff payables	-	-	107
Accruals	2182	-	325
	3,050	-	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.

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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

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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