



CLEAN SHEET

A Charitable Incorporated Organisation

ANNUAL REPORT & ACCOUNTS

For the 12 months ended 31st March 2023

Charity No. 1154034

www.cleansheet.org.uk



KEY INFORMATION

AMBASSADORS

Ian Acheson
Keith Fraser
Dominic Headley
Erwin James
James Timpson OBE
Iqbal Wahhab OBE

TRUSTEE BOARD MEMBERS

Chair Michael Maiden BA, CQSW, DMS

Trustees Robert Gwynn BA
Stephen Lawes BA, ACA
Amanda Coyle MSc, MBA, TksA

COMPANY SECRETARY Simon Herbert ACA

PRINCIPAL OFFICE 3-4 The Square, Manfield Avenue, Coventry, CV2 2QJ

CHARITY NUMBER 1154034

PRINCIPAL ADVISORS

External Auditors Crowe U.K. LLP, Statutory Auditors, 4th Floor,
St. James' House, St. James' Square, Cheltenham, GL50 3PR

Bankers TSB, Bolton Daubhill Branch, PO Box 373, Leeds, LS14 9GQ

Website www.cleansheet.org.uk



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CHAIR'S REVIEW

Clean Sheet is an award-winning charity that helps people with criminal convictions to find employment. The men and women that Clean Sheet works with are talented but marginalised, facing multiple barriers to starting over after their conviction(s). We seek to create positive and transformative social change by reducing reoffending, reducing future victims of crime and creating a safer society. We provide a tailored employment support service, working with Clean Sheet Members (people with convictions) for as long as it takes them to find work. Our engagement and job retention rate remains high post-employment – with average engagement at 66% 12-months post-employment, with 70% of those on average still in work. During the year, we were delighted to reach a key milestone – helping our 1000th Member to overcome the disadvantage of their convictions to find work over the last five years.

A significant achievement was being awarded The Queen's Award for Enterprise which was formally announced during the year. We are incredibly proud of this accolade that reflects the hard work, dedication and commitment of the team. We were also delighted to receive the Corbett Network's Founder's Award, a key Criminal Justice Award. During the year, we continued to partner with PricewaterhouseCoopers (PwC, a multi-national accounting firm) to provide mock interview skills for our Members – we are very thankful for their ongoing support.

**CLEAN SHEET MEMBER
QUOTE: 'Rachel':**

*"Clean Sheet is the epitome
of h.o.p.e in action – they
Help Other People Excel!"*

2022/23 was a formative year for Clean Sheet. During the year, the Langley House Trust Group Board decided that Clean Sheet would come out of the Langley Group at the end of the financial year, due to a re-focus of the Group's strategic direction. Consequently, Clean Sheet underwent a major transition in the latter part of the year and is now independent again. We are indebted to the Langley Group for all their support since 2019 (when Clean Sheet became part of the Group) and also for the commitment to continue offering substantial financial support over the next three years. Clean Sheet also faced some financial pressures during the year and developing and growing Clean Sheet's funding base is an ongoing and major focus.

The Clean Sheet staff have shown consistent dedication and commitment throughout the year and have continued to work hard to go the extra mile when supporting Members. The Clean Sheet Board continue to be a great source of wisdom, encouragement and support. As a Christian charity we work with people of all faiths and none and our services are open to all. Our faith inspires hope as we work and we are grateful that we can impart that sense of hope to the men and women that we work with. As one Member said: "Clean Sheet is the epitome of h.o.p.e in action – they Help Other People Excel!"

A handwritten signature in black ink, appearing to read "Michael Maiden".

Michael Maiden

Chair, Clean Sheet Board

12th July 2023



STRATEGIC REPORT

ABOUT US

Clean Sheet is an award-winning charity with a simple purpose – to offer people with convictions the hope of a better future by finding real, permanent employment. Clean Sheet has an established track record of helping people with convictions to find work and reached a milestone of helping over 1,000 men and women to secure employment in the last five years. Clean Sheet is a Christian charity working with people of all faiths and none and its services are open to all.

In 2019, Clean Sheet became part of the Langley House Trust Group, a larger charity housing people with convictions. This was a positive 'meeting of minds' with Langley providing infrastructure and financial support to Clean Sheet and Clean Sheet provided a tangible route for people with convictions to find work (an area that was outside Langley's core expertise). Both charities evolved and developed over the years and in November 2022, the Langley Group Board made the strategic decision to focus more solely on its housing and care expertise over the next five years. As a result, from 1st April 2023, Clean Sheet became an independent charity again, with the Langley Group committing to provide grant support to Clean Sheet for three years.

CHARITABLE OBJECTIVES

The charity is established as a Charitable Incorporated Organisation (CIO) and its activities are regulated by its Constitution.

The objects of the charity are:

1. to promote social inclusion to prevent, in particular (but not exclusively) prisoners and ex-offenders from being socially excluded, relieving the needs of people, who are socially excluded and assisting them to integrate into society.
2. to relieve the needs of prisoners and ex-offenders, who as a result of imprisonment are suffering the effects of unemployment, financial hardship, ill health and disability.

VISION AND MISSION

Clean Sheet's vision is that people with convictions:

- have significant opportunities to secure employment; and
- reintegrate and impact positively on their communities.

Clean Sheet's mission is to improve individual lives and contribute to safer communities by providing employment opportunities for people with convictions to enable them to reach their full potential.



PERFORMANCE 2022/23

Member Outcomes

During 2022/23, Clean Sheet supported 168 Members (people with convictions) to find work or training. Clean Sheet also crossed a milestone of helping more than 1,000 Members to find work in the last five years. Clean Sheet also maintained a high engagement and job retention rate post-employment – with average engagement at 66% at 12-months post-employment, with 70% of those on average still in work.

Financial Performance

Clean Sheet's funding came from a range of sources: investment from the Langley House Trust Group, prisons, community partnerships, grant funding, employers' contributions and supporter donations.

2022/23 was a challenging year for Clean Sheet financially. While income from employers was more than anticipated and grant income was close to budget, other income streams (e.g. prisons and partner income) was lower than anticipated, with some delays in commissioning. Clean Sheet has a plan in place for building its funding base in 2023/24.

Developing the Clean Sheet Offer

During the year, Clean Sheet worked on expanding its offer in helping people with convictions to talk about their conviction with an employer (disclosure). This is a key area of job search support and could provide opportunities to deliver this support more widely, both within prisons and in the community.

Staff and Volunteers

During 2022/23 Clean Sheet employed 13 staff, comprising the Chief Operating Officer, Community Development Manager, Partnership Manager, Marketing and Fundraising Officer, Employer Engagement Officer, Members Team Lead and seven Employment Team Advisors. Clean Sheet was also supported by a volunteer Chaplain.

Awards

During 2022/2023, Clean Sheet's work and impact was recognised by two awards – the first was The Queen's Award for Enterprise. Over the five years measured by the award, Clean Sheet helped 976 people with convictions to find work. In addition, 85 people progressed into Further Education, two into Higher Education and 58 people started their own businesses. The Queen's Award for Enterprise is the most prestigious business award in the country, with winning organisations able to use the esteemed Queen's Award Emblem for five years from April 2022. This is a significant accolade and has helped to raise Clean Sheet's profile. The second award was The Corbett Network's Founders award, a key Criminal Justice award.



GROWTH FOR 2023/24

The Trustees have considered the organisation's ongoing viability. There are plans for development and growth, covering direct Member outcomes (people into work or training), broader outcomes (e.g. increasing confidence in disclosure or training others in the sector), financial sustainability and strengthening Clean Sheet's offer.

Clean Sheet will continue to develop grant relationships, paid partnerships with employers, capitalise on prison commissioning opportunities, develop its supporter base and work with regional and national partners on contract opportunities, as and when these arise.

PARTNERSHIPS

Clean Sheet is grateful to all its prison and community partners, including the Ministry of Justice and the Surrey Police and Crime Commissioner, the Sussex Police and Crime Commissioner and the Essex Police, Fire and Crime Commissioner.

Clean Sheet has partnerships in place with prisons and community partners, which enabled it to deliver its services throughout the country. During 2022/23, these partnerships included:

- Prisons: HMP Hewell, HMP Stafford, HMP Thameside and HMP Usk
- Community Partners: My Options Trust, Langley House Trust, Surrey Police and Crime Commissioner, Sussex Police and Crime Commissioner, Essex Police, Fire and Crime Commissioner

CLEAN SHEET MEMBER QUOTE: 'Peter':

"...your kind words and encouragement were so pivotal in those early weeks upon release and have given me the confidence to find my path back into society. Without your support, care and what seemed like endless time, the murky waters would have been harder to navigate."

Clean Sheet is extremely thankful to PricewaterhouseCoopers (PwC) for its partnership in running mock interview skills sessions for Clean Sheet Members.

Finally, special thanks go to Clean Sheet's funders: The Albert Hunt Trust, The AS Charitable Trust, The Haberdashers' Company, The Noel Buxton Trust and The Trusted Executive Charitable Foundation.

THANKS

Special thanks also go to Clean Sheet's supporters who have loyally supported the work of the organisation through the year.



FINANCIAL REVIEW

Clean Sheet has recorded a deficit during the financial year of £144,766 (2021/22: £7,694 surplus). However, this deficit was offset by Langley Group support (£139,983) given in 2021-2022 which was utilised during the 2022-2023 financial year. The Langley Group's support has been significant in ensuring the viability of the charity.

The strategic report was approved by the Clean Sheet Board on 12th July 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read "Michael Maiden".

Michael Maiden

CHAIR OF THE CLEAN SHEET BOARD

12th July 2023





TRUSTEES' REPORT

Clean Sheet became a subsidiary of the Langley House Trust Group in 2019. During the financial year, the charity fell within the Langley House Trust Group ('the Group') reporting structure. Due to a change in focus in the Group's strategic direction, Clean Sheet became an independent charity again on 1st April 2023.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document and the Statement of Recommended Practice, 'Accounting and Reporting by Charities'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clean Sheet was founded in 2010. It is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 1st October 2013.

The CIO was established under a constitution, which established the objects and powers of the charitable company and is governed under this constitution and the Group's Financial Regulations. In the event of the CIO being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The Clean Sheet Board (herein the CS Board) reported to the Langley House Trust Group Board (herein the Group Board) throughout the financial year. The CS Board is responsible for major strategic decisions and has ultimate responsibility for the conduct and financial stability of Clean Sheet. Trustees serve for the term as specified in the Constitution, with new Trustees being elected based on need.

Clean Sheet does not pay its Board members apart from reimbursing expenses and providing indemnity insurance (covered by the Group insurance).

During the financial year, the CS Board delegated to the Chief Operating Officer (COO) full control over the operation of Clean Sheet within policy. The COO attended meetings of the CS Board. It was the duty of the COO to further the mission of Clean Sheet and to ensure that management was efficient, effective and ran in accordance with good business practice.

The Group has an Audit, Risk & Compliance Committee and a People Committee, which covered Clean Sheet as a subsidiary charity. The Committees have clear Terms of Reference and report directly to the Group Board.

The People Committee advised the CS Board on the remuneration and the conditions of employment of staff. The Group's policies and procedures (where applicable) applied to Clean Sheet. The CS Board monitored and reviewed the quality, effectiveness and timeliness of information provided by the COO.



PUBLIC BENEFIT

The Trustees confirm that they have given due regard to public benefit guidance published by the Charity Commission. Helping ex-offenders secure employment has a positive effect on communities, helping to reduce reoffending and create a safer society.

The CS Board remains committed to the mission of Clean Sheet and seeks to ensure that new developments and current work continue to deliver outcomes that contribute to the mission of the organisation, therefore ensuring that public benefit remains strong.

STATEMENT OF THE CHARITY'S SYSTEM OF INTERNAL CONTROL

During the financial year, Clean Sheet's system of internal control sat within the Langley House Trust Group system of internal control.

The Group Board has responsibility for establishing and maintaining a system of internal control and reviewing its effectiveness in how it relates to the Group including subsidiaries.

Both the Group Board and the CS Board recognise that no system of internal control can provide absolute assurance against material misstatement or loss or eliminate all risk of failure to achieve business objectives. The system of internal control implemented by the Group has been designed to manage key risks and provide reasonable assurance that planned business objectives and outcomes are achieved. It also exists to give reasonable assurance to the Group Board and the CS Board regarding the preparation and reliability of financial and operational information and the safeguarding of the Group's assets and interests.

In meeting their responsibilities, the Group Board have adopted a risk-based approach to internal controls, which are embedded within the normal management and governance process of the Group. This approach includes the regular evaluation of the nature and extent of risks to which the Group is exposed. The process adopted by the Group Board in reviewing the effectiveness of the system of internal control, together with some of the key elements of the control framework, includes:

Identification and evaluation of key risks – key risks to Clean Sheet were identified and were included in the Group's Summary Risk Map. Mitigating actions and controls were identified. The Summary Risk Map is formally reviewed by the full Board at least once a year.

Environment and control procedures – Clean Sheet abided by Group policies and procedures that were applicable, including health and safety, accounting, data protection, fraud and whistleblowing.

Information and financial reporting systems – the CS Board reviewed and approved the annual Clean Sheet budget before this was submitted to the Group Board for final approval. Financial reporting procedures included detailed management accounts and forecasts, which were reviewed by Clean Sheet's COO and were presented to the CS Board and Group Board. The CS



Board also reviewed key performance indicators to assess progress towards the achievement of key business objectives, targets and outcomes at each CS Board meeting.

The CS Board receive assurance through Clean Sheet being part of the Group internal audit cycle (which is approved annually by the Group's Audit, Risk & Compliance Committee). The Group Audit, Risk & Compliance Committee formally reviews the performance of Internal Auditors once a year.

The Prevention, Detection, Reporting and Recovery of Fraud and Financial Crime

The Group's Fraud and Prevention of Financial Crime Policies set out management responsibilities to ensure an adequate control system is in place to minimise the risk of fraud and other financial crimes such as money laundering and to ensure a reasonable likelihood of early detection. These Group policies also state the procedure to be followed in the event of suspected fraud, money laundering or other financial crime, including reporting requirements and any subsequent action to be taken for recovery. The Group Board confirms that there is an on-going process for identifying and managing significant risks of fraud and other financial crime faced by the Group. This process was in place throughout the year and was regularly reviewed by the Group Board. Clean Sheet operates within the boundaries of the Group policies related to this area.

EQUALITY AND DIVERSITY

The Group's approach to Equality, Diversity and Inclusion is set out in its Group Equality, Diversity and Inclusion Policy, which is reviewed annually and included within Clean Sheet's activities.

The Group understands the vital role Equality, Diversity and Inclusion plays in creating an environment in which staff and clients are able to reach their full potential. The Group appreciates and celebrates difference and individuality, respecting everyone as being made in God's image and having an intrinsic value, a view strongly upheld by the Trustees and senior management team. There is no place for racism or any other form of discrimination within the Group. It is not just illegal but goes against all that the Group stands for as outlined in its values. Group staff were asked to challenge any racist or discriminatory behaviour that they witnessed, experienced or heard about and then report it. The Group CEO's commitment was to ensure all allegations were investigated and appropriate action taken.

RESERVES

The charity's reserves are (£34,147) at the end of this financial year (2021/22: £110,619). The Group Reserves Policy is that funds, which have not been restricted to a specific use, should be maintained at a level of three months' expenditure. The Trustees consider that reserves at this level should ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities whilst consideration is given to a sustainable alternative strategy. The charity will be working to build up its reserves over the course of the financial year through increasing income and reducing expenditure.



HEALTH AND SAFETY

The CS Board and Clean Sheet employees maintain attention to and awareness of Health and Safety across the organisation (taking into account the remote working situation of all staff). The CS Board confirms compliance with all legal and regulatory requirements for charities registered under the Charities Act 2011.

The Trustees' report was approved by the CS Board on 12th July 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read "Mike Maiden", written over a light blue horizontal line.

Michael Maiden

CHAIR OF THE CLEAN SHEET BOARD

12th July 2023



TRUSTEES' RESPONSIBILITY STATEMENT

The Trustees are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 (FRS102)
- Make judgements 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 statement
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees, who held office at the date of approval of this Trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the charity's auditors are unaware, and each Trustee has taken all steps that they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

CLEAN SHEET MEMBER QUOTE: 'Robert':

"The support is best described as caring, motivational and [investing in] mental wellbeing with a friendly understanding. I believe I received the best help available – better than I deserve."

The Trustees' responsibility statement was approved by the CS Board on 12th July 2023 and signed on its behalf by:

Michael Maiden

CHAIR OF THE CLEAN SHEET BOARD
12th July 2023



**Independent Auditor's Report to the
Members of Clean Sheet
For the Year ended 31 March 2023**

Independent Auditor's Report to the Trustees of Clean Sheet

Opinion

We have audited the financial statements of Clean Sheet ('the charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the cash flow statement, the statement of changes in reserves and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept by the charity; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



Independent Auditor's Report to the Members of Clean Sheet For the Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 13, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud. The laws and regulations we considered in this context for the UK operations were taxation legislation and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Audit, Risk & Compliance Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence including that with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.



**Independent Auditor's Report to the
Members of Clean Sheet
For the Year ended 31 March 2023**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe UK LLP

Crowe U.K. LLP

Statutory Auditor

4th Floor

St James House

St James' Square

Cheltenham

GL50 3PR

Date: *31 August 2023*



Clean Sheet
Statement of Financial Activities
For the Year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	Note	£	£	£	£
Income and Endowments					
Donations & Grants	2	54,558	-	54,558	200,219
Charitable Activities	3	44,716	-	44,716	39,107
Total Income		99,274	-	99,274	239,326
Expenditure					
Charitable Activities	4	244,041	-	244,041	231,632
Total Expenditure		244,041	-	244,041	231,632
Net income/net movement in funds		(144,767)	-	(144,767)	7,694
Reconciliation of funds					
Fund balances at 1 April 2022		110,619	-	110,619	102,925
Fund balances at 31 March 2023		(34,148)	-	(34,148)	110,619

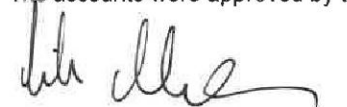
The notes on pages 21-25 form an integral part of these accounts.



Clean Sheet
Statement of Financial Position
For the Year ended 31 March 2023

	Note	2023	2022
		£	£
CURRENT ASSETS			
Debtors	7	400	1,150
Cash at bank		88,214	129,168
		88,614	130,318
CREDITORS			
Creditors: amounts falling due within one year	8	122,762	19,699
Net current assets		(34,148)	110,619
Total assets less current liabilities		(34,148)	110,619
FUND BALANCES			
Unrestricted funds			
General funds	9	(34,148)	110,619
		(34,148)	110,619

The accounts were approved by the Board on


Michael Maiden
Chair of the Clean Sheet Board


Simon Herbert
Company Secretary

The notes on pages 21-25 form an integral part of these accounts.



Clean Sheet
Statement of Cash Flow
For the Year ended 31 March 2023

	Note	2023	2022
		£	£
Cash flow from operating activities	12	(40,954)	16,451
Net increase in cash and cash equivalents		(40,954)	16,451
Cash and cash equivalents at 1 April		129,168	112,717
Cash and cash equivalents at 31 March		88,214	129,168



Clean Sheet
Statement of Changes in Reserves
For the Year ended 31 March 2023

	Total Reserves
	£
Balance at 31st March 2021	102,925
Surplus from Statement of Financial Activities	7,694
Balance at 31st March 2022	110,619
Deficit from Statement of Financial Activities	(144,767)
Balance at 31st March 2023	(34,148)



**Clean Sheet
Notes to the Accounts
For the Year ended 31 March 2023**

1 Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019 - Charities SORP (FRS 102)).

Clean Sheet 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.

- a) Going concern
From 1st April 2023 the charity is no longer a subsidiary of Langley House Trust. Langley House Trust agreed to provide a grant of £300k to Clean Sheet between April 2023 up to March 2026 to support Clean Sheet in its onward sustainability. The charity's financial statements have been prepared on a going concern basis which assumes an ability to continue operating for the foreseeable future.
- b) Donated and grant income
Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.
- c) Other income and expenditure
Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.
- d) Funds
Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.
- e) Debtors
Short term debtors are measured at transaction price, less any impairment.
- f) Cash at bank
Cash at bank is represented by cash deposits with financial institutions.
- g) Creditors
Short term creditors are measured at the transaction price.
- h) Pensions
The charity contributes to a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

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i) Critical accounting estimates and areas of judgement

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

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. If the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

2. Voluntary income

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Grants	47,324	-	47,324	5,713
Donations and Gifts, including tax recoverable	7,234	-	7,234	194,506
	54,558	-	54,558	200,219

There was £4,175 of restricted voluntary income in 2022.

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Prisons, partners and Employers	44,716	-	44,716	39,107
	44,716	-	44,716	39,107

There was no restricted income from charitable activities in 2022.



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4. Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support Costs £	2023 £	2022 £
Prisons, Partners and Employers	232,875	11,166	244,041	231,632
	232,875	11,166	244,041	231,632

£Nil (2022: £4,175) of the above costs were attributable to restricted funds.

5. Allocation of support costs

	Prisons, Partners and Employers £	Total £	2022 £
Governance	3,162	3,162	2,640
Management	8,004	8,004	8,004
Total	11,166	11,166	10,644

Governance costs include payments to the auditors of £3,000 (2022: £2,250) for audit fees.

In common with many entities of similar size and organisation we use our auditors to assist with the preparation of the annual financial statements.

6. Staff & Trustees

	2023 £	2022 £
Wages and salaries	193,804	178,588
Social security costs	13,413	11,866
Other pension costs	8,052	6,159
	215,269	196,613

None of the trustees received any remuneration during the year and none were reimbursed any travelling expenses. The average number of staff employed during the year was 8 (2022: 7). During the year, there were £Nil donations (2022: £Nil) from trustees. There were no employees whose annual remuneration was £60,000 or more in the current or prior year. There were no redundancy or termination payments during this or the prior year.

Key Management Emoluments

	2023 £	2022 £
Aggregate emoluments paid to senior officers, including salary, employer's pension contributions and benefits-in-kind	58,111	59,266



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7. Debtors

	2023	2022
	£	£
Trade Debtors	400	1,150
	<u>400</u>	<u>1,150</u>

8. Creditors: Liabilities falling due within one year

	2023	2022
	£	£
Trade creditors	60	10
Deferred Income	115,000	10,100
Taxation, social security and pension payable	4,076	5,015
Accruals	3,626	4,574
	<u>122,762</u>	<u>19,699</u>

Deferred income

	2023	2022
	£	£
Deferred income at start of the year	10,100	10,475
Resources deferred during the year	115,000	10,100
Amounts released during the year	(10,100)	(10,475)
	<u>115,000</u>	<u>10,100</u>

Deferred income relates to the provision of services to be performed in the future financial year.

9. Statement of Funds

	Brought forward	Income	Expenditure	Carried forward
			£	£
General unrestricted funds	110,619	99,274	(244,041)	(34,148)
Total funds	<u>110,619</u>	<u>99,274</u>	<u>(244,041)</u>	<u>(34,148)</u>



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10. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023	Total 2022
Fund balances at 31 March 2023 are represented by:				
Current Assets	88,614	-	88,614	130,318
Creditors: Amounts falling due within one year	(122,762)	-	(122,762)	(19,699)
	<u>(34,148)</u>	<u>-</u>	<u>(34,148)</u>	<u>110,619</u>

All amounts in 2022 also related solely to unrestricted funds.

11. Group and related transactions

Clean Sheet is a wholly owned subsidiary of Langley House Trust (incorporated as a Company Limited by Guarantee (No. 7888191) and registered as a charity with the Charity Commission (No. 1146304). The charity has taken advantage of the exemption provided by section 33.1A of FRS 102 not to disclose related party transactions with other group entities. Clean Sheet entered into no other related party transactions in 2023 or 2022.

Copies of the consolidated accounts of the Group can be obtained at its registered address: Langley House Trust, 3 & 4 The Square, Manfield Avenue, Walsgrave, Coventry, CV2 2QJ.

During the year Clean Sheet received grant income of £100,000 (2022: £178,830) from Langley House Trust which has been deferred as it relates to 2023-24.

12. Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income for year to 31 March	(144,767)	7,694
Decrease / (increase) in debtors	750	8,475
Increase in creditors	103,063	282
Net cash flow from operating activities	<u>(40,954)</u>	<u>16,451</u>

13. Post Balance Sheet Events

From 1 April 2023 Clean Sheet became its own independent charity again moving out of the Langley House Trust group. Langley House Trust agreed to provide a grant of £300k to Clean Sheet between April 2023 up to March 2026 to support Clean Sheet in its onward sustainability.

