

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
C2C SOCIAL ACTION**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

C2C SOCIAL ACTION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Constitution, aims and objectives

AIMS AND OBJECTIVES

C2C Social Action is a charitable incorporated organisation (CIO) registered with the Charity Commission:

- o To relieve the hardship caused to the community, to ex-offenders and their families caused by the cycle of poverty, disadvantage and offending behaviour
- o To promote the rehabilitation of ex-offenders of all ages in the local community, reducing the stigma and practical effects of offending behaviour on the ex-offender and the community
- o To advance the education and employment opportunities of ex-offenders, substance misusers and any other disadvantaged group
- o To promote restorative justice practices to reduce crime and increase community cohesion

ORGANISATIONAL VALUES

C2C trustees, staff and volunteers work within a strict Christian moral code to enable the delivery of excellent services and to help us achieve our objectives and outcomes.

- o Integrity: We strive to consistently achieve high standards through our professionalism, loyalty and reliability. We are committed to showing tolerance, being open, honest and approachable.
- o Trust: We strive to maintain a safe, honest and supportive environment for staff, volunteers and service users.
- o Fairness: We strive to demonstrate fairness and equality in all areas of our work.
- o Respect: We strive to respect others' individuality and point of view.
- o Commitment: We strive to make the most efficient use of our resources and work to achieve our shared vision.
- o Faith: We acknowledge the freedom of people of all faiths or none both to hold and to express their beliefs and convictions respectfully and freely, within the limits of the UK law. We never impose our Christian faith or belief on others.
- o Multi agency working: We recognise that the success of our projects and achievement of our aims relies heavily on our good working relationship with the statutory and voluntary agencies in the Criminal Justice System. We use an effective, integrated approach to avoiding unnecessary duplication of resources and to improve outcomes for our clients.

THE VISION

To support any individual at any stage of the Criminal Justice System by inspiring and motivating them to take personal responsibility for their behaviour, in order to reduce re-offending. This has a huge impact on their lives, their children, wider families and local communities creating a safer, stronger Northamptonshire.

To provide our service to people regardless of faith, or none, and regardless of their crimes, age, ethnic or cultural background, gender, sexuality or disability. Our services are based in Northamptonshire and are accessible to young people, men and women at any stage in the criminal justice system.

THE ETHOS

C2C value all individuals in a way that is consistent with our distinctive Christian ethos by:

- o Creating an environment where clients, volunteers and employees are encouraged and enabled to realise their potential.
- o Assisting our service users, volunteers and employees to take responsibility for their own learning and development, both through formal and informal training opportunities and assessment.
- o Developing an organisational culture in which individuals learn from any mistakes made and where excellence and innovation are encouraged and rewarded.
- o Promoting the value of a balanced, holistic lifestyle as part of each individual's overall personal development.
- o Abiding by the requirements of law in the UK and implementing best employment practices

C2C SOCIAL ACTION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

and procedures designed to maintain our distinctive ethos and values. In our dealings with clients, we work with the Criminal Justice System, never against it, and are committed to working in partnership with statutory and third sector agencies organisations.

Significant activities

In this year, our main achievements were as follows:

Following on from our work with women on probation, we identified a gap in services, where those finishing their orders were at risk of offending when their support ended. We have successfully obtained funding from Northamptonshire's Office of the Police, Fire and Crime Commissioner (OPFCC) enabling us to provide Navigators who support these women coming off licence.

We continued as a key partner in the innovative Mental Health Treatment Requirement (MHTR) service delivery project for women offenders in Northamptonshire and have been commissioned by NHS England to provide CSTR (Community Sentence Treatment Requirement) and Reconnect programmes for men and women in the Milton Keynes area. This has been an enormous success and has attracted a lot of interest. Our support worker provides holistic support, helping service users to address key life issues such as accommodation; education, training, and employment; health; drugs and alcohol; finance; benefits and debt; children and families; attitudes, thinking and behaviour. The contracts have been extended to March 2024.

Knife Angel Project - working in partnership C2C Social Action had successfully secured a visit by the National Monument against Violence and Aggression (the Knife Angel) for June 2020. However, it was then postponed due to Covid until May 2021, and again to May 2022, when it was warmly received by the whole county. C2C led the project, liaising with partners from across the county, from councils to police and schools, to local churches and interested charities and business. Special thanks go to Northamptonshire's Office of the Police Fire and Crime Commissioner who provided not only funding, but support in this project. A journalism programme, working with young people in the county, enabling them to share their stories of knife crime and violence, produced a series of podcasts that ran alongside the Knife Angel visit in 2022 and culminating in interviewing Stephen Mold, the Northamptonshire Police, Fire and Crime Commissioner.

With the opening of the new male prison, Five Wells, in Wellingborough, in March 2022, we have been working with local voluntary agencies to provide integrated services for residents of the prison. This is ongoing.

During this period, we took the opportunity given to all by the government to take on a Kickstart apprentice. This scheme, aimed at young people on Universal credit, allowed us to provide part-time employment for 3 young people over a 6-month period, 2 of which we have retained and the other has subsequently found employment elsewhere.

Funding from Comic Relief allowed us to provide Lesbian, Gay, Bisexual, Transsexual, Queer, Plus (LGBTQ+) training for all staff and work on developing our LGBTQ+ policy.

Funding for core costs from the Ministry of Justice (MOJ) and Lloyds Bank Foundation, have allowed us to develop our Information Technology (IT), successfully achieving Information Assurance for Small and Medium Enterprises (IASME) and Cyber Essentials accreditation, as well as funding key personnel.

OBJECTIVES AND ACTIVITIES

Public benefit

Trustees have regard to the guidance issued by the Charity Commission on public benefit and work closely with the Chief Executive to ensure that all interventions delivered are consistent with the organisation's charitable purposes:

Women's Services

C2C Women's Centres - C2C run the flagship Women's Centres in Northampton and Kettering, where vulnerable women can meet professionals in a safe space: their Probation Officer, Mental Health, drug/alcohol, support workers and other professionals come to meet them in our women only environment. The dedicated Women's Centre is a female only safe space which has a food and clothes bank, and showers available for the homeless and a place where staff can work with the women in a trauma informed holistic way.

Service users say:

- o 'I've learnt to change my behaviour and life skills to improve my life.'*
- o 'I've started to behave, my mental health has started to settle down. I've now started to establish a routine.'*
- o 'C2C has helped improve my life for the better, slowly but steadily encouraging me to learn new skills, improve my wellbeing and self-esteem and return to work. Thank you for helping me believe in myself.'*
- o 'I've gained confidence and self-worth by coming into the centre.'*

Community Orders - During this time C2C delivered community sentence treatment requirements on behalf of Bench CRC (previously probation), and as of June 2021 on behalf of St. Giles Trust, as an alternative to a custodial sentence, giving women a chance to address real life issues to reduce reoffending. C2C have worked with around 379 women throughout the year allowing them to maintain their relationships and activities in the community while complying with the court's sentence for their offence.

Community Payback - during the last year we were forced to scale back our community payback, due to the continuing restrictions around Covid 19, however this has recently been reinstated with the St. Giles Trust contract, primarily at our allotment.

Women's Support Group and Drop In - C2C operates a twice weekly, free, women only support group where support is available around benefits, housing, children, safety, money, debt, health and police or court involvement. A light buffet lunch is provided as well as activities and a listening ear. Trained staff and volunteers work alongside onsite specialist agencies to provide tailored support and advice there and then. Ongoing 1:1 support is provided according to need. Approximately 35 women access this service per week.

Language Cafe - C2C provide online English classes during term time to women, offering general wellbeing advice and an opportunity to develop their language skills.

Group Work - C2C deliver gender specific trauma-informed courses to women who may have experienced domestic abuse or other challenging experiences. Courses are held throughout the year and throughout the county, with weekly sessions for around 6 women at any one time.

Debt Mentoring - Working with CMA (Community Money Advice) C2C provides help those managing their way out of debt. We have worked with 15 people, with total debts of £225,000 written off for clients through debt relief orders.

C2C Sews delivers therapeutic sewing classes for service users. These classes have been running twice a week at both Northampton and Kettering and have produced handmade items that have been sold on our website. In December 2021, we received a substantial grant from The Worshipful Company of Weavers, that will allow us to continue to develop the project further in 2022 and 2023.

Kettering Women's Centre opened in September 2020 and has extended our ability to provide dedicated space for vulnerable females, in the north of the county. It provides a location for partners to operate from and extends the geographical area for the courses and other activities.

C2C SOCIAL ACTION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Artists In Residence (AIR), funded by the Arts Council. After a successful trial project that finished in March 2019, the outputs and work developed by service users at the AIR sessions went on display at a local Northampton gallery in June 2019. This proved successful, and we have received funding to run the project again in 2020/21 for 12 months. However, this was initially delayed by Covid, and put on hold due to restrictions. Since April 2021, and after funding from the Arts Council, the artists have been running workshops in the Northampton Women's Centre and at the allotment with an exhibition and seminar taking place in June 2022.

Men's Services

Housing - C2C currently has two shared houses for men, accommodating 9 men, some of whom are 'Multi Agency Public Protection Arrangements' (MAPPA) offenders, managed in partnership with Police and Probation Services and other key partners. C2C staff and volunteers work closely with occupants to help develop their skills, knowledge, and confidence to maintain a stable home and a structured, crime-free lifestyle. It can be exceedingly difficult for some offenders to access accommodation following their release from prison and therefore the offer of a room in a C2C house can make a significant difference for these men as they achieve new milestones in their journey from their offence.

Milton Keynes - NHS England have provided funding for a support worker to do court assessments for pre-sentence reports for those assessed as eligible for community sentences including MHTRs and CSTRs in Milton Keynes. These are commissioned services for both men and women. We also provide support for men and women leaving prison across the UK who are resettled in Milton Keynes area.

C2C Grows

Our gardening project has been developed to provide all service users with an opportunity to spend time outside, gardening. We have successfully developed an allotment consisting of 3 pitches, where the Artists in Residence project has provided workshops as well as service users learning horticultural skills and improving wellbeing. This space is available for all those involved in C2C, including staff and volunteers, who really benefit from the fresh air, and peaceful surroundings.

Service users say:

o 'I feel at peace here, and it reduces my anxiety and busy head.'

o 'Since coming to the allotment, I have noticed my mood improve and I now have something to look forward to.'

o 'I like the fresh air because I usually spend a lot of time indoors.'

Performance Monitoring

During 2021-22, C2C Social Action provided services to 527 individuals, 470 females (89%) and 57 (11%) males.

SERVICE AREA	NUMBER	MALE	FEMALE
TOTAL	527	57	470
C2C Women's Centres - Kettering & Northampton	379	0	379
MKCSTR**	41	31	10
MKRECONNECT	8	8	0
MEN'S Houses	18	18	0
Sodexo / Footsteps (Service Users not linked to Women's Centres) **	81	0	81

C2C SOCIAL ACTION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Holistic measurement through Outcomes Stars

At the beginning, end, and every three months during their intervention (or more regularly if their situation changes), the service user (SU) completes an Outcomes Star with their support worker. The Star measures the relationships a person has with the different areas of their life - how motivated and supported they are in moving forward and sustaining a better situation.

Each outcome area is broken down into smaller steps, providing a way of consistently and objectively measuring distance travelled, and pinpoints 'bite-sized' actions to make progress.

There are many different Outcomes Stars, designed for different groups and situations. To track our progress as an organisation, everyone uses the Homelessness Star. This is the original Star which gives a holistic picture of progress in 10 different areas, from Accommodation, Money and Motivation to Social Networks and Self-care.

As SU Star scores begin to rise, they move through their own Journey of Change (JoC), from finding the motivation to change, through being supported, to managing independently.

The table below shows the improvement by general percentage for each individual outcome area of those we have worked with during that time. It should be noted that 79% of the service users made progress in at least 5 areas during their time with us, and that only 11% regressed in the area of offending.

Activity	Improved	Stayed the same	Regressed
Motivation & taking responsibility	57%	21%	22%
Self care & life skills	54%	36%	10%
Money	75%	11%	14%
Relationships	68%	25%	7%
Drug & alcohol	43%	43%	14%
Physical Health	57%	18%	25%
Mental Health	71%	11%	18%
Meaningful use of time	54%	18%	28%
Accommodation	68%	4%	18%
Offending	82%	7%	11%

FINANCIAL REVIEW

Financial position

The net outgoing resources for the year amounted to £55,209 (2021: net incoming resources of £125,788). The total reserves carried forward at the year end are £122,191 (2021: £177,400). Certain grants have been given for specific purposes and these are shown as restricted funds, (see note 11). The financial support of statutory partners, charitable trusts and other donors is greatly appreciated and enables the charity's work to be sustained.

Reserves policy

The Trustees keep one month's running costs in a reserves account as a short term contingency fund to cover immediate payment of any arising costs. Should the general reserves of the trust decrease below 3 months' running costs the Trustees will implement the emergency financial plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

C2C Social Action is a charitable incorporated organisation (CIO) registered with the Charity Commission, as defined in the Charities Act 2011. C2C Social Action was previously known as Crime to Christ Charitable Trust also known as C2C Charitable Trust with charity number 1102884.

The Good Loaf in Northampton was set up as the social enterprise of C2C Social Action and is asset-locked to C2C. It is independently governed and has chosen to take an independent path from C2C, although for this period, has paid for the rent and bills in the shared accommodation.

C2C SOCIAL ACTION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trust is governed by a team of trustees and whose work is closely informed by the views and experiences of users of our services. The role of the trustees is to set the strategic direction and vision of the charity and ensure that the staff implement best practice, procedures and policies. Trustees set and review measurable timed outcomes annually recognising the need for on-going organisational flexibility, development and good stewardship of resources.

Potential new trustees are interviewed and appointed after discussion with the current trustees and steering board. The casting vote is carried by the Chair of Trustees, Julie Parsons. The trustees meet on a six weekly basis, and additional meetings are set as required.

A number of staff and volunteers operate the various C2C projects. The Charity Trustees offer the management and provide direction for the organisation in order to foster and encourage participation by staff at all levels, so as to facilitate the fulfilment of the charity's goals and vision. The management handle the funding in a transparent and accountable way, giving relevant people from outside the organisation reasonable access to all accounts as required.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE002555 (England and Wales)

Registered Charity number

1159784

Registered office

First Floor
1 Overstone Road
Northampton
NN1 3JL

Trustees

Ms J Parsons
Mrs E Fletcher
A Southgate (resigned 1/6/22)
K Downey (resigned 8/2/22)
S Bignall (resigned 30/11/21)
C Stevens (appointed 9/6/21)
Ms S Donnelly (resigned 30/11/21)

Independent Examiner

DNG Dove Naish LLP
Chartered Accountants
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Approved by order of the board of trustees on 11th Jan 2023 and signed on its behalf by:


.....
Ms J Parsons - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF C2C SOCIAL ACTION

Independent examiner's report to the trustees of C2C Social Action ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF C2C SOCIAL ACTION

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our independent examination work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an independent examiner'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 charitable company and the charitable company's members as a body, for our independent examination work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, appearing to read 'N Fox', is positioned above the printed name and address.

Nicola Fox FCA
ICAEW
DNG Dove Naish LLP
Chartered Accountants
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Date: 16 January 2023

C2C SOCIAL ACTION
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME FROM					
Grants and donations	2	39,296	171,000	210,296	212,434
Contract income					
Charitable activities		-	164,324	164,324	182,866
Other income		<u>-</u>	<u>66,183</u>	<u>66,183</u>	<u>75,112</u>
Total		<u>39,296</u>	<u>401,507</u>	<u>440,803</u>	<u>470,412</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		53,058	442,954	496,012	344,624
NET INCOME/(EXPENDITURE)		(13,762)	(41,447)	(55,209)	125,788
Transfers between funds	11	<u>(8,024)</u>	<u>8,024</u>	<u>-</u>	<u>-</u>
Net movement in funds		(21,786)	(33,423)	(55,209)	125,788
RECONCILIATION OF FUNDS					
Total funds brought forward		36,139	141,261	177,400	51,612
TOTAL FUNDS CARRIED FORWARD		<u>14,353</u>	<u>107,838</u>	<u>122,191</u>	<u>177,400</u>

The notes form part of these financial statements

C2C SOCIAL ACTION**STATEMENT OF FINANCIAL POSITION
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	7,560	2,226	9,786	13,857
CURRENT ASSETS					
Debtors	9	9,369	-	9,369	3,774
Cash at bank and in hand		<u>5,339</u>	<u>109,652</u>	<u>114,991</u>	<u>166,837</u>
		14,708	109,652	124,360	170,611
CREDITORS					
Amounts falling due within one year	10	(7,915)	(4,040)	(11,955)	(7,068)
NET CURRENT ASSETS		<u>6,793</u>	<u>105,612</u>	<u>112,405</u>	<u>163,543</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,353</u>	<u>107,838</u>	<u>122,191</u>	<u>177,400</u>
NET ASSETS		<u>14,353</u>	<u>107,838</u>	<u>122,191</u>	<u>177,400</u>
FUNDS	11				
Unrestricted funds				14,353	36,139
Restricted funds				<u>107,838</u>	<u>141,261</u>
TOTAL FUNDS				<u>122,191</u>	<u>177,400</u>

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

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

The trustees acknowledge their responsibilities for

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

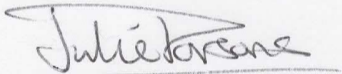
The notes form part of these financial statements

C2C SOCIAL ACTION

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



J Parsons - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

Going concern

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

Legal form

The charity is a company limited by guarantee registered in England and Wales. Its registered office is as shown on page 5.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised as they are received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Computer equipment	- 20% on cost

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The trustees are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The trustees consider that the individual carrying values of assets are supportable by their value in use.

Taxation

The charity is exempt from corporation tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Significant judgements and estimates

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the charity accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

C2C SOCIAL ACTION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

2. GRANTS AND DONATIONS

	2022	2021
	£	£
Donations	2,006	9,447
Grants	208,290	202,807
Room hire	-	180
	<u>210,296</u>	<u>212,434</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
National Lottery	10,000	10,000
Lloyds Bank Foundation	25,000	33,000
Northamptonshire Community Foundation	19,906	16,000
Other grants	6,388	2,175
Northamptonshire Police	-	2,497
Northampton Borough Council	-	5,750
Ministry of Justice	49,086	-
David Laing Foundation	7,510	15,000
The Worshipful Company of Weavers	15,000	-
SEMLEP	-	4,206
Kettering Borough Council	-	2,500
Sisters of the Holy Cross Charitable Trust	-	17,000
Westhill Endowment Trust	-	5,000
Ernest Hecht Charitable Foundation	-	5,000
The Finnis Scott Foundation	-	4,000
Miko and Dorothee Giedroyc	-	1,600
David Cock Foundation	30,000	2,300
Comic Relief	-	2,000
The Frederick and Phyllis Cann Trust	-	2,000
Groundwork Trust	2,000	500
Crisis UK	-	5,000
The Worshipful Company of Leatherworkers	-	1,000
Smallwood Trust	-	24,734
CJRS	-	1,631
People's Postcode Trust	-	19,999
DEFRA	-	4,000
Northamptonshire Sport	-	3,015
Clinks	-	4,900
Margaret Giffen Community Fund	-	3,000
Thomas White Trust	-	5,000
East of England Probation service	8,400	-
Northamptonshire Police and Crime Commissioner	35,000	-
	<u>208,290</u>	<u>202,807</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

3. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	<u>14,058</u>	<u>6,414</u>	<u>20,472</u>

Support costs, included in the above, are as follows:

	2022 Charitable activities £	2021 Total activities £
Rent, rates and water	7,100	8,471
Advertising	-	187
Repairs and sundries	2,887	2,595
Depreciation of tangible and heritage assets	4,071	4,365
Independent exam fee	2,544	2,280
Bad debts	1,815	2,040
Accountancy and legal fees	2,052	2,677
Interest payable and similar charges	<u>3</u>	<u>3</u>
	<u>20,472</u>	<u>22,618</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Independent exam fee	2,544	2,280
Depreciation - owned assets	<u>4,071</u>	<u>4,366</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the year nil (2021: 1) trustee's were paid £Nil (2021: £2,605) in respect of accommodation costs and other admin expenses. These were paid in accordance with the Constitution.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. STAFF COSTS

	2022 £	2021 £
Wages and salaries	301,779	210,356
Social security costs	13,563	9,829
Other pension costs	<u>4,407</u>	<u>3,553</u>
	<u>319,749</u>	<u>223,738</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Client support	19	13
Management and administration	<u>2</u>	<u>2</u>
	<u>21</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

Remuneration to key management personnel amounted to £31,462 (2021: £29,845).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME FROM			
Grants and donations	57,022	155,412	212,434
Contract income			
Charitable activities	700	182,166	182,866
Other income	<u>-</u>	<u>75,112</u>	<u>75,112</u>
Total	<u>57,722</u>	<u>412,690</u>	<u>470,412</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	13,689	330,935	344,624
NET INCOME	44,033	81,755	125,788
Transfers between funds	<u>686</u>	<u>(686)</u>	<u>-</u>
Net movement in funds	44,719	81,071	125,788
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>(8,580)</u>	<u>60,192</u>	<u>51,612</u>
TOTAL FUNDS CARRIED FORWARD	<u>36,139</u>	<u>141,261</u>	<u>177,400</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021 and 31 March 2022	<u>27,295</u>	<u>582</u>	<u>20,230</u>	<u>48,107</u>
DEPRECIATION				
At 1 April 2021	20,852	306	13,092	34,250
Charge for year	<u>2,080</u>	<u>69</u>	<u>1,922</u>	<u>4,071</u>
At 31 March 2022	<u>22,932</u>	<u>375</u>	<u>15,014</u>	<u>38,321</u>
NET BOOK VALUE				
At 31 March 2022	<u>4,363</u>	<u>207</u>	<u>5,216</u>	<u>9,786</u>
At 31 March 2021	<u>6,443</u>	<u>276</u>	<u>7,138</u>	<u>13,857</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	9,369	3,574
Other debtors	<u>-</u>	<u>200</u>
	<u>9,369</u>	<u>3,774</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	5,454	4,788
Other creditors	4,040	-
Accruals and deferred income	<u>2,461</u>	<u>2,280</u>
	<u>11,955</u>	<u>7,068</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	36,139	(13,762)	(8,024)	14,353
Restricted funds				
Northamptonshire OPFCC	-	19,188	-	19,188
Breakthrough	-	14,504	-	14,504
Rotary Club	53	-	-	53
Hype	2,431	-	-	2,431
Housing fund	-	(5,056)	5,056	-
Northants NHS	41,546	(30,594)	-	10,952
Ministry of Justice	-	(795)	2,238	1,443
Artists in Residence	22,244	(19,931)	-	2,313
C2C Sews	9,053	6,007	-	15,060
Knife Angel	9,234	(6,800)	-	2,434
Didymus	88	-	-	88
C2C Grows	7,107	10,703	-	17,810
CEO	8,321	(8,321)	-	-
Kettering	3,830	15,347	-	19,177
CMA	17,618	(17,788)	170	-
ETE	11,294	(11,383)	89	-
Covid	1,442	(1,455)	13	-
Comic Relief	2,000	(2,024)	24	-
News room project	5,000	(5,000)	-	-
Kickstart	-	(434)	434	-
Footsteps	-	64	-	64
Shine	-	2,321	-	2,321
	<u>141,261</u>	<u>(41,447)</u>	<u>8,024</u>	<u>107,838</u>
TOTAL FUNDS	<u>177,400</u>	<u>(55,209)</u>	<u>-</u>	<u>122,191</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,296	(53,058)	(13,762)
Restricted funds			
Northamptonshire OPFCC	35,000	(15,812)	19,188
Breakthrough	36,634	(22,130)	14,504
Housing fund	67,387	(72,443)	(5,056)
Northants NHS	36,949	(67,543)	(30,594)
Ministry of Justice	49,086	(49,881)	(795)
Artists in Residence	-	(19,931)	(19,931)
C2C Sews	15,006	(8,999)	6,007
Knife Angel	-	(6,800)	(6,800)
C2C Grows	29,906	(19,203)	10,703
CEO	-	(8,321)	(8,321)
Kettering	30,000	(14,653)	15,347
CMA	-	(17,788)	(17,788)
ETE	397	(11,780)	(11,383)
Covid	-	(1,455)	(1,455)
Comic Relief	2,000	(4,024)	(2,024)
News room project	-	(5,000)	(5,000)
Kickstart	15,094	(15,528)	(434)
Footsteps	75,648	(75,584)	64
Shine	8,400	(6,079)	2,321
	<u>401,507</u>	<u>(442,954)</u>	<u>(41,447)</u>
TOTAL FUNDS	<u>440,803</u>	<u>(496,012)</u>	<u>(55,209)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	(8,580)	44,033	686	36,139
Restricted funds				
Rotary Club	53	-	-	53
Hype	2,431	-	-	2,431
Housing fund	-	699	(699)	-
Northants NHS	6,702	34,844	-	41,546
Ministry of Justice	-	(13)	13	-
Artists in Residence	18,027	4,217	-	22,244
SEMLEP	-	4,205	(4,205)	-
C2C Sews	15,017	(5,964)	-	9,053
Knife Angel	7,928	1,306	-	9,234
Didymus	2,406	(2,318)	-	88
C2C Grows	5,200	1,907	-	7,107
CEO	2,428	5,893	-	8,321
Kettering	-	3,830	-	3,830
CMA	-	17,618	-	17,618
ETE	-	7,089	4,205	11,294
Covid	-	1,442	-	1,442
Comic Relief	-	2,000	-	2,000
News room project	-	5,000	-	5,000
	<u>60,192</u>	<u>81,755</u>	<u>(686)</u>	<u>141,261</u>
TOTAL FUNDS	<u>51,612</u>	<u>125,788</u>	<u>-</u>	<u>177,400</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,722	(13,689)	44,033
Restricted funds			
Breakthrough	91,095	(91,095)	-
Housing fund	80,112	(79,413)	699
Northants NHS	49,346	(14,502)	34,844
Ministry of Justice	41,725	(41,738)	(13)
Artists in Residence	5,001	(784)	4,217
SEMLEP	4,205	-	4,205
C2C Sews	1	(5,965)	(5,964)
Knife Angel	4,497	(3,191)	1,306
Didymus	-	(2,318)	(2,318)
C2C Grows	9,345	(7,438)	1,907
CEO	17,000	(11,107)	5,893
Kettering	15,499	(11,669)	3,830
CMA	54,733	(37,115)	17,618
ETE	10,001	(2,912)	7,089
Covid	23,130	(21,688)	1,442
Comic Relief	2,000	-	2,000
News room project	5,000	-	5,000
	<u>412,690</u>	<u>(330,935)</u>	<u>81,755</u>
TOTAL FUNDS	<u>470,412</u>	<u>(344,624)</u>	<u>125,788</u>

Breakthrough Fund is used for the delivery of community orders on behalf of Bench CRC (previously probation) as an alternative to a custodial sentence. From June 2021, the breakthrough fund is now known as Footsteps due to the contracts changing.

The Hype Fund supports the delivery of a weekly Youth Café for at risk young people wanting to spend time in the kitchen enjoying food, having fun & making friends.

Housing fund ensures support to tenants in shared houses for men and women.

Northants NHS funding provides a support worker to do court assessments for pre-sentence reports for those assessed as eligible for community sentences including MHTR and CSTR. Milton Keynes (CSTR) is the commissioned services we provide for NHS, which include court assessment and support for men and women with CSTR's and prison leavers across the UK who are resettled in MK.

Ministry of Justice ensured that core activities were funded, including IT updates key staffing for the support and development of community-based provision for female offenders in England and Wales.

Artists In residence is funded by the Arts Council and provides therapeutic art classes for female service users.

SEMLEP funds provided education and training opportunities to our female service users, who are furthest away from the employment market. This program ended in the year end the residual balance was transferred to ETE as agreed by the funder.

11. MOVEMENT IN FUNDS - continued

C2C Sews supports women creatively by providing virtual and face to face sewing sessions, to enable service users to develop their confidence and a skill in something that interests them.

The Didymus Fund provides funding for a project to turn service users' pieces of art into printed cards, printed posters, tea towels etc to sell, to help them see that they have skills which can generate income.

Knife Angel funds preparation work, ready for the visit of the monument in May 2022. The original date was June 2020, but due to Covid lockdown restrictions, this had to be pushed back.

C2C Grows is based at the allotment and supports service users in an outdoor space, develop their horticultural skills in a safe and friendly environment.

CEO funding refers to the salary of the CEO.

Kettering funds relate to the new Women's Centre that opened in September 2020 and includes provision for capital costs, food provision and running costs, and is an extension to the services for women that we provide in Northamptonshire.

CMA (Community Money Advise) is a money mentoring programme, which allows us to support and work with vulnerable women who are struggling financially. This includes budgeting, help with benefits, court orders, and rent arrears. This has also been funded by Smallwood trust.

ETE (Education, Training and Employment) is a project, funded by SEMLEP and SERGO (via NCF), working with service users to build confidence, gain skills and work experience, with the long-term aim of finding employment.

Comic Relief provides funding for the development of a transgender group. This project has been delayed due to the pandemic and changes in organisational structure in the Probation service.

Covid 19 is a collation of all the funding granted to us, which has enabled us to flex up our services during the pandemic. It allowed us to take our services on line, provide door step food deliveries and welfare checks and rapidly adapt our women's centre.

News room project, supported by Thomas White Trust, enables us to engage with youth in deprived areas across the county, giving them the opportunity to experience the work of a journalist and provide them with a forum to share their life stories with the help of a professional.

Northamptonshire Office of the Police Commissioner is funding navigators to work at the Northampton Women's Centre.

CIN Shine is to provide Shine & Healing trauma courses to women on probation.

Footsteps is used for the delivery of community orders on behalf of Bench CRC as an alternative to a custodial sentence.

Kickstart is used to employ three apprentices for a period of six months.

The transfer from the General Fund to the Ministry of Justice, Housing, Community Money Advice, Education, Training & Employment, Covid-19, Comic Relief and Kickstart funds has been due to an overspend on these funds.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

C2C SOCIAL ACTION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME		
Grants and donations		
Donations	2,006	9,447
Grants	208,290	202,807
Room hire	-	180
	<u>210,296</u>	<u>212,434</u>
Contract income		
Contract income	164,324	182,866
Other income		
Housing income	<u>66,183</u>	<u>75,112</u>
Total incoming resources	440,803	470,412
EXPENDITURE		
Charitable activities		
Wages	301,779	210,356
Social security	13,563	9,829
Pensions	4,407	3,553
Insurance	3,695	3,627
Subscriptions and membership	1,358	3,940
Telephone	7,301	3,403
Postage and stationery	1,330	702
Travel (staff and volunteers)	9,159	3,770
Sundries	413	-
Social enterprise	5,090	535
Activity cost	43,020	6,974
Training	2,954	1,357
Computer expenses	7,678	3,290
Professional services	7,436	14,853
Accommodation expenses	<u>66,357</u>	<u>55,817</u>
	475,540	322,006
Support costs		
Management		
Rent, rates and water	7,100	8,471
Advertising	-	187
Repairs and sundries	2,887	2,595
Depreciation of fixed assets	<u>4,071</u>	<u>4,365</u>
	14,058	15,618
Governance costs		
Independent exam fee	2,544	2,280
Carried forward	2,544	2,280

This page does not form part of the statutory financial statements

C2C SOCIAL ACTION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Governance costs		
Brought forward	2,544	2,280
Bad debts	1,815	2,040
Accountancy and legal fees	2,052	2,677
Bank interest	<u>3</u>	<u>3</u>
	<u>6,414</u>	<u>7,000</u>
Total resources expended	<u>496,012</u>	<u>344,624</u>
Net (expenditure)/income	<u>(55,209)</u>	<u>125,788</u>