

IMAGO DEI

England & Wales · Charity number 1165176

Details

Other names	IMAGO DEI PRISON MINISTRY, ID PRISON MINISTRY
Status	Registered
Legal form	CIO
Registered	2016-01-15
Register	View on the Charity Commission register

Contact

Address	Always Accounting Unit B1 Vantage Park Old Gloucester Road Hambrook Bristol BS16 1GW
Phone	01342 477472
Email	admin@idprisonministry.org.uk
Website	www.idprisonministry.org.uk

Activities

Objects: 3 The objects of the CIO are:(1) The advancement of the Christian faith by the provision of resources to prison chaplains and to women in prison or youth custody. Such resources will include but not be limited to the provision of educational and personal development courses underpinned by Christian values to women of any faith or of no faith to equip and enable change in prisoners' behaviour and reduce reoffending.(2) To advance the care, resettlement and rehabilitation of women leaving prison and those at risk of offending or reoffending in such ways as the charity trustees think fit, including through the provision of accommodation, work experience opportunities and life skills training.

Activities: Currently working in women's prisons across the UK, supporting and resourcing Chaplaincy departments, and women caught up in the Criminal Justice System. Delivering a range of rehabilitative courses in prison and through Probation in the community. Supporting women resettling back into the community through mentoring, supported accommodation, and an employment network.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Accommodation/housing, Religious Activities, Economic/community Development/employment
- **Who:** Other Defined Groups

Geography

- Kent
- Surrey
- Sutton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£340,960	£350,826	-	-
2023-12-31	£381,807	£302,095	-	-
2022-12-31	£265,561	£302,776	-	-
2021-12-31	£239,513	£225,044	-	-
2020-12-31	£228,331	£145,364	-	-

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Imago Dei
(A Charitable Incorporated Organisation)

Permission given by charity commission
to not display trustees' details
due to the nature of the ministry.
Exemption Granted.

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Contents of the Financial Statements
for the Year Ended 31 December 2024

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Imago Dei
(A Charitable Incorporated Organisation)

Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Imago Dei (ID) objectives are to advance the Christian faith and to provide resources to Chaplains and prisoners in HM Prisons. Such resources will include but not be limited to the teaching of educational courses generally and the teaching of Christian values, to equip and enable change in prisoners' behaviour and reduce re-offending.

The objectives of this charitable incorporated organisation (CIO) are:

1. The advancement of the Christian faith by the provision of resources to prison chaplains and to women in prison or youth custody. Such resources will include but not be limited to the provision of educational and personal development courses underpinned by Christian values to women of any faith or of no faith to equip and enable change in prisoners' behaviour and reduce re-offending.
2. To advance the care, resettlement and rehabilitation of women leaving prison and those at risk of offending or re-offending in such ways as the charity trustees think fit, including through the provision of accommodation, work experience opportunities and life skills training.

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Report of the Trustees
for the Year Ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Significant Activities

ID activities are encapsulated in the four (4) projects we are currently invested in, namely:

ID Prison Ministry

ID Grace House

ID Essence

#SheMatters

Throughout 2024 the total number of ID courses delivered were 31 to a total of 172 women in 3 prisons. In addition, we also offered continual pastoral support, prayer, Bible studies and encouragement to those who requested it.

We continued taking volunteers into prisons who have lived experience of the Criminal Justice System, they were able to facilitate courses and share their experiences as well as inspire the women attending the different courses.

Throughout 2024, we continued to maintain good and healthy relationships with the 3 prisons, offering our support and services wherever possible through the Chaplaincy departments. We also worked alongside the Managing Chaplains, Offender Management Departments, Activities Departments and Personal Offender Managers.

We continued resourcing Chaplaincy departments by taking regular Sunday Services in HMP East Sutton Park. Hillsong Church was able to go in and do three worship evenings in HMP Send. We facilitated two poetry events in two different prisons which were well attended and an opportunity to engage and encourage women of all faiths.

For Easter, we were able to provide 120 Easter gifts to one of the prisons.

In December, Imago Dei donated 681 Christmas gifts to three prisons including chocolate, journals, face masks and hand cream. These always go down well and are well received by the prisons and prisoners alike. In addition, we were able to gift 850 knitted hats to the prisons, made by members of the community, as part of our community engagement programme.

ID Grace House Project

Throughout 2024 we looked for a suitable property in Maidstone. After struggling to have an offer accepted on several residential houses, we decided to look specifically for a house of multiple occupancy (HMO). This meant that it would already meet the legal requirements and regulations of Maidstone Borough Council.

Working with the funders who will be purchasing the property, we finally found a property that was suitable, and an offer was duly accepted.

At the end of 2024, we were waiting for solicitors to finalise the purchase. We are looking forward to taking possession early in 2025. The house will provide accommodation for 6 women leaving prison. It will require some refurbishment work and we will aim to open in the summer of 2025.

ID Essence Project

Our ID Essence project has continued working with women both in prison and upon release. 2024 saw new milestones achieved within the ID Essence team. We welcomed 3 new part time team members, 2 of whom are young women we supported in prison.

ID Essence started a new Experts Board which offers paid opportunities for individuals previously supported by ID Essence during their time in the criminal justice system and who are eager to make a difference by contributing to shaping ID's work. Since the Board was launched in May 2024, we have had four board meetings including contributions from 10 experts and have implemented a number of their ideas.

We saw firsthand the detrimental impact of the housing crisis on young adults transitioning from prison. We supported people who had to navigate the cycle of moving between temporary accommodations, marked by an uncertainty of when - if ever - they would be able to settle permanently. Regrettably, this instability has contributed to the highest recalls rates back to prison we have seen in our 12-year history as a project with 14 individuals from our caseload being recalled this year.

We hold on to hope and continue in our mission to stand by our young adults through the highs and lows.

The Work: Inside

2024 has been another brilliant year in the prisons we serve. Our support continued to be well received and popular among the 18-25 year-olds in HMP Downview. Our reputation from other prison departments has grown and strengthened. Some new developments to highlight, this year we:

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Report of the Trustees
for the Year Ended 31 December 2024

OBJECTIVES AND ACTIVITIES

- set up music sessions (new in 2024) for 18-25s developing their music skills and grow their confidence;
- rolled out updated self-development 'myLife' course content;
- supported an engagee in preparation for parole and in the hearing itself
- provided new 1-to-1 starters with notebooks for reflecting and journaling between sessions;
- stayed in touch via letter and video call with 24 ID Essence Engagees who have moved to other prisons.

The heart of ID Essence's activities in prison continues to be the long-term 1-to-1 support the team provides young adults in prison. This remains the foundation of who they are and what they do.

For the majority of the young adults we serve, this involves working through our myLife courses on topics such as Managing Emotions & Relating to Others; receiving ongoing pastoral & mentoring support; and resettlement support in the run up to their release.

The Work: Outside

This year in the community has been a busy one. We engaged with 59 young adults through their resettlement support (an increase of nearly 50% from 2023).

Young women face remarkable barriers after prison. It's humbling to see our community engagees overcome these challenges to build positive, fulfilling lives for themselves and their families. Our engagees demonstrated significant growth including a changed view of themselves and others, positive interaction with their families, adapting well to parenthood, engaging with training and education, reduced sense of isolation and asking for help.

Most importantly, a large majority of our engagees have stayed out of prison.

#SheMatters Project

The #SheMatters project grew throughout 2024 offering opportunities in both the community and the women's open prison and supporting women in the Criminal Justice System. Our #SheMatters community project seeks to reach the community in three ways: locally, developmentally, and leading the conversation.

Locally through #SheMatters shop, a boutique charity shop in Tunbridge Wells, celebrated the second anniversary in 2024. We recently added new jewellery and accessories to usual donations of clothes and children's items, generating income. As part of the continued engagement with the public and community, we held several craft evenings at the shop increasing awareness of women in the Criminal Justice System.

Knitting lovers were invited to knit hats for our first 'Hatty Christmas Campaign.' We wanted to show the women in the prisons we support that people care about them by gifting each one of them a handmade hat. We had so many hats that we were able to gift some to a charity working with the homeless locally.

We were able to have women coming through the justice system into the shop where we can help them integrate with society and get ready for their future employment after release. We believe volunteering in the shop gives them confidence, purpose for change and hope for the future.

Developmentally through #SheMatters courses. After months of waiting to secure a date, we successfully delivered our first FLOURISH Course to women on Probation in the community this September through a Kent Probations Women's Centre. It was a privilege to work with women beyond the prison - those in contact with their Probation Officers post-release, as well as those serving community sentences or completing unpaid hours. Working in a more supportive, less restrictive setting proved to be a powerful approach, encouraging personal growth and family life. Some participants were mums who brought their babies and children. We will continue to run these regularly in 2025.

Leading the conversation through #SheMatters Criminal Justice Conference

2024 saw our third women's Criminal Justice Conference. It was a successful event and was well attended by people from all areas of the sector, Prison Officers, Prison Managing Chaplains, Probation, people with lived experience of prison, prison workers, volunteers and people from other like-minded organisations working in the sector. The theme throughout was 'What could the justice system look like if there was more support, housing and employment opportunities available?'

It was good, again, to have so many people from the same sector in the same room, sharing good practice and experiences. Described as inspiring and thought-provoking, events like this are vital for networking and raising awareness-especially so that Prison and Probation services know these organisations exist and can make use of the support they offer. Contributors included Birth Companions (supporting mothers through pregnancy and early motherhood inside prison), Hestia Housing (highlighting urgent housing on release to avoid homelessness) and The Movement (tackling domestic abuse, sexual exploitation). We will hold a similar conference next year.

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Report of the Trustees
for the Year Ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Statement of public benefit

Under the Charities Act 2011, charities are required to demonstrate that their aims are for the public benefit. The two key principles that must be met in this context are, first, that there must be an identifiable benefit or benefits; and secondly, that the benefit must be to the public or a section of the public. Charity Trustees must ensure that they carry out their charities aims for the public benefit, must have regard to the Charity Commission's guidance and must report on public benefit in their annual report.

Imago Dei's purpose and objectives are the underpinning for its activities, which are all carried out for the public benefit. The Board of Trustees regularly monitor and review the success of the Charity in meeting these.

Staffing, Governance and Volunteers

Staffing

During 2024 we had a few changes to our staff team. We had 2 Shop Managers working at #SheMatters part-time. ID Essence had a total of 5 team members, one who went on maternity leave. In the ID office, we had 3 staff in addition to 2 people working in the prisons. In total we ended the year with 12 staff on our team. In addition, we paid a sessional Course Facilitator.

We outsourced our HR needs to MG Warren Solutions and received advice on staffing issues, staff well-being, contracts etc throughout the year.

Volunteers

We ran two prison training days this year and in total had 18 volunteers come to prison with many committing to assist in facilitating on a regular basis. One volunteer gave feedback saying "You just ooze love and care and it felt like...ID are really impacting these ladies' lives. I felt privileged to be there."

Our charity shop also had several volunteers throughout the year including people with lived experience themselves. One such volunteer wrote "If I had someone to guide me and believe in me when I was initially in prison, I doubt I would have lost so many years to addiction and dysfunction. We get to give others hope. I see the women I meet find hope, self-esteem, and a new sense of purpose."

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In September 2024, Imago Dei was awarded an Award for Impact in Prisons (a project that has genuinely made a difference in their mission focus and who can demonstrate this through qualitative and quantitative evidence) by the Christian Funder's Forum. Both the CEO and the Head of Fundraising went to collect the award on behalf of the Imago Dei team at a ceremony in the House of Lords, Westminster.

Fundraising activities

Our Head of Fundraising submitted an update and report to the Trustees at each of the Trustee's meetings throughout 2024. She diligently continued throughout the year submitting applications for grant funding from many funding organisations. Several of those applications were successful. At the end of 2024 we were successful in securing an additional years' funding from the Ministry of Justice towards core costs in 2025.

We had several people running and participating in marathons and running events throughout 2024 raising funds for Imago Dei through sponsorship.

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Report of the Trustees
for the Year Ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

ADMINISTRATION

As in previous years each project was responsible for its own administration.

The CEO and Trustees met regularly to discuss various issues and plan strategically for the future and maintain all records etc. Bi-monthly reports were submitted to the Trustees by all projects.

TRAINING

Throughout 2024, we held 2 Basic Prison Training mornings for Imago Dei prison volunteers, sharing the history of ID, our strategy for the future, security training, and how to lead and facilitate courses.

In addition, all Imago Dei staff participated in Practical First Aid training.

Front-line workers also attended training put on by HMPPS relevant to their work areas.

OFFICE

We retained our in East Grinstead, West Sussex.

We opened a new office in Aldgate, London which is used mainly by the ID Essence team.

ACCOUNTING

ID continues to use Always Accounting Limited for accounting, and, also for our independent examination which is submitted to the Charity Commission yearly. In 2024 we employed a Finance Officer to maintain the bookkeeping for Imago Dei.

SOCIAL MEDIA & PUBLIC RELATIONS

We maintained a presence on social media across several platforms throughout 2024. In addition, we maintained and updated our websites regularly.

In June, we held our Evening with Imago Dei at Christ Church, Tunbridge Wells. This was an opportunity to hear about the ministry, updates, expansion plans etc for all supporters and funders. It was well attended.

EXHIBITING

During 2024 we exhibited at The Rise Conference in Dartford.

This provided the opportunity to share about our work and invite people to sign up to our newsletter to hear more about what we do.

In addition, we had a number of speaking engagements including The Women's Institute, Mother's Union Annual Meeting, Child's Charitable Trust Missions Day and 6 church groups.

FINANCIAL REVIEW

Financial position

At the end of 2024 we had 55 regular donors. In addition to regular donors we received 16 one off donations throughout the year.

The Charity continued its work in 2024. Incoming resources were lower in 2024 at £340,960 (2023: £381,807).

Of the incoming resources £92,236 (2023 £47,798) of donations were received all of which were unrestricted (2023: £2,796 were restricted and related to Essence)

Grants amounted to £246,097 (2023: £326,713) of which £194,922 (2023: £215,213) were restricted and £51,175 (2023: £111,500) were unrestricted.

Resources expended were higher in 2024 at £350,826 (2023: £302,095). This is attributed additional staffing costs.

The charity showed a net deficit for the year of ((£9,866) 2023: £79,712.)

The charity held free reserves of £74,958 as at the 31 December 2024 (2023: £95,701).

At the year end the Trustees were happy that the charity reserves would be in line with the Reserves Policy and other expenditure.

Reserves policy

The Trustees and CEO continue endeavours to increase the charity reserves in accordance with our Reserves Policy.

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Report of the Trustees
for the Year Ended 31 December 2024

FINANCIAL REVIEW

Going concern

The financial statements are prepared on a going concern basis, under the historical cost convention.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

FUTURE PLANS

SUMMARY

2024 was a more positive year for the charity with many improvements being implemented to strengthen the organisation and raising awareness of its charitable activities. Whilst there were financial challenges during the year mainly surrounding increasing costs, the year ended better than expected and as a charity we are very appreciative of the ongoing support of many including the prisons, supporters, volunteers and funders.

The overall impact within the prisons was good and healthy and we were able to maintain and deliver the amount of courses that we had intended and regularly saw good results and positive feedback in all areas.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation and uses a Foundation Model Constitution, which was completed and signed on 4 January 2016.

The Trustee's annual report has been compiled with due regard to the guidance on public benefit published by the Charity Commission.

Recruitment and appointment of new trustees

The Board of Trustees appointed 1 new Trustee during 2024. At the end of 2024 we had 6 Trustees on the Board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165176

Principal address

PO Box 830
East Grinstead
West Sussex
RH19 9GU

Trustees

At the end of 2024 ID had 6 Trustees on the board.

All names have been removed due to exemption - The Charity Commission has details.

Independent Examiner

Always Accounting Limited
PO Box 242
Heathfield
East Sussex
TN21 1EN

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**Independent Examiner's Report to the Trustees of
Imago Dei
(A Charitable Incorporated Organisation)**

Independent examiner's report to the trustees of Imago Dei (A Charitable Incorporated Organisation)

I report to the charity trustees on my examination of the accounts of Imago Dei (A Charitable Incorporated Organisation) (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 member of the Association of Accounting Technicians, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Katie Parsons FMAAT AATQB

Always Accounting Limited
PO Box 242
Heathfield
East Sussex
TN21 1EN

Date: 18/08/2025

Imago Dei
(A Charitable Incorporated Organisation)

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		92,236	-	92,236	47,798
Charitable activities					
Prison Work UK		51,175	12,950	64,125	95,223
Grace House		-	700	700	40,000
Essence		-	6,781	6,781	4,500
Essence Community		-	34,980	34,980	4,600
Essence Salary		-	27,000	27,000	71,000
MOJ Core Costs		-	112,511	112,511	99,390
SheMatters Courses		-	-	-	12,000
Other trading activities	2	12	-	12	6,000
Investment income	3	319	-	319	277
Other income		2,296	-	2,296	1,019
Total		146,038	194,922	340,960	381,807
EXPENDITURE ON					
Raising funds		7,556	37,385	44,941	44,582
Charitable activities					
Prison Work UK		89,319	31,242	120,561	47,227
Grace House		13	-	13	11,171
Essence		60,644	10,004	70,648	44,739
Essence Community		7	19,919	19,926	10,836
Essence Salary		-	40,517	40,517	59,752
MOJ Core Costs		-	43,814	43,814	48,880
Conference		287	-	287	3,044
SheMatters Courses		-	1,163	1,163	-
Other		8,956	-	8,956	31,864
Total		166,782	184,044	350,826	302,095
NET INCOME/(EXPENDITURE)		(20,744)	10,878	(9,866)	79,712
RECONCILIATION OF FUNDS					
Total funds brought forward		95,701	145,605	241,306	161,594
TOTAL FUNDS CARRIED FORWARD		74,957	156,483	231,440	241,306

The notes form part of these financial statements

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Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Intangible assets	7	1,680	-	1,680	1,960
Tangible assets	8	1,566	-	1,566	1,038
Investments	9	73,130	15	73,145	63,191
		<u>76,376</u>	<u>15</u>	<u>76,391</u>	<u>66,189</u>
CURRENT ASSETS					
Debtors	10	2,498	206	2,704	4,918
Cash at bank and in hand		3,085	185,175	188,260	205,611
		<u>5,583</u>	<u>185,381</u>	<u>190,964</u>	<u>210,529</u>
CREDITORS					
Amounts falling due within one year	11	(7,001)	(28,914)	(35,915)	(35,412)
NET CURRENT ASSETS		<u>(1,418)</u>	<u>156,467</u>	<u>155,049</u>	<u>175,117</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>74,958</u>	<u>156,482</u>	<u>231,440</u>	<u>241,306</u>
NET ASSETS		<u>74,958</u>	<u>156,482</u>	<u>231,440</u>	<u>241,306</u>
FUNDS	12				
Unrestricted funds:					
Unrestricted funds				74,958	95,701
Restricted funds				156,482	145,605
TOTAL FUNDS				<u>231,440</u>	<u>241,306</u>

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

.....
Trustee

Imago Dei
(A Charitable Incorporated Organisation)

Notes to the Financial Statements
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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.

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.

Fixtures and fittings	- Straight line over 5 years
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising events	12	6,000
	<u>12</u>	<u>6,000</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Interest receivable - trading	319	277
	<u>319</u>	<u>277</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. STAFF COSTS

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

	31.12.24	31.12.23
	8	6
Charitable Activities	1	1
Raising Funds	2	1
Support	<u>11</u>	<u>8</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	43,876	3,922	47,798
Charitable activities			
Prison Work UK	91,500	3,723	95,223
Grace House	20,000	20,000	40,000
Essence	-	4,500	4,500
Essence Community	-	4,600	4,600
Essence Salary	-	71,000	71,000
MOJ Core Costs	-	99,390	99,390
SheMatters Courses	-	12,000	12,000
Other trading activities	-	6,000	6,000
Investment income	277	-	277
Other income	1,017	2	1,019
Total	<u>156,670</u>	<u>225,137</u>	<u>381,807</u>
EXPENDITURE ON			
Raising funds	6,139	38,443	44,582
Charitable activities			
Prison Work UK	28,219	19,008	47,227
Grace House	9	11,162	11,171
Essence	41,143	3,596	44,739
Essence Community	-	10,836	10,836
Essence Salary	-	59,752	59,752
MOJ Core Costs	-	48,880	48,880
Conference	3,044	-	3,044

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Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Other	31,864	-	31,864
Total	110,418	191,677	302,095
NET INCOME	46,252	33,460	79,712
RECONCILIATION OF FUNDS			
Total funds brought forward	46,980	114,614	161,594
TOTAL FUNDS CARRIED FORWARD	93,232	148,074	241,306

7. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2024 and 31 December 2024	2,800
AMORTISATION	
At 1 January 2024	840
Charge for year	280
At 31 December 2024	1,120
NET BOOK VALUE	
At 31 December 2024	1,680
At 31 December 2023	1,960

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2024	259	5,563	5,822
Additions	-	1,394	1,394
At 31 December 2024	259	6,957	7,216
DEPRECIATION			
At 1 January 2024	155	4,629	4,784
Charge for year	52	814	866
At 31 December 2024	207	5,443	5,650
NET BOOK VALUE			
At 31 December 2024	52	1,514	1,566
At 31 December 2023	104	934	1,038

Imago Dei
(A Charitable Incorporated Organisation)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. FIXED ASSET INVESTMENTS

	31.12.24	31.12.23
	£	£
Loans	<u>73,145</u>	<u>63,191</u>
		Loans to group undertakings
		£
At 1 January 2024		63,191
New in year		<u>9,954</u>
At 31 December 2024		<u>73,145</u>

There were no investment assets outside the UK.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Prepayments and accrued income	1,150	2,020
Prepayments	<u>1,554</u>	<u>2,898</u>
	<u>2,704</u>	<u>4,918</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	786	1,322
Taxation and social security	5,483	4,843
Other creditors	<u>29,646</u>	<u>29,247</u>
	<u>35,915</u>	<u>35,412</u>

12. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
Unrestricted funds	95,701	(20,743)	74,958
Restricted funds			
Restricted funds	145,605	10,877	156,482
TOTAL FUNDS	<u>241,306</u>	<u>(9,866)</u>	<u>231,440</u>

Imago Dei
(A Charitable Incorporated Organisation)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	146,038	(166,781)	(20,743)
Restricted funds			
Restricted funds	194,922	(184,045)	10,877
TOTAL FUNDS	<u>340,960</u>	<u>(350,826)</u>	<u>(9,866)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
Unrestricted funds	46,980	48,721	95,701
Restricted funds			
Restricted funds	114,614	30,991	145,605
TOTAL FUNDS	<u>161,594</u>	<u>79,712</u>	<u>241,306</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	156,670	(107,949)	48,721
Restricted funds			
Restricted funds	225,137	(194,146)	30,991
TOTAL FUNDS	<u>381,807</u>	<u>(302,095)</u>	<u>79,712</u>

Imago Dei
(A Charitable Incorporated Organisation)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
Unrestricted funds	46,980	27,978	74,958
Restricted funds			
Restricted funds	114,614	41,868	156,482
TOTAL FUNDS	<u>161,594</u>	<u>69,846</u>	<u>231,440</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	302,708	(274,730)	27,978
Restricted funds			
Restricted funds	420,059	(378,191)	41,868
TOTAL FUNDS	<u>722,767</u>	<u>(652,921)</u>	<u>69,846</u>

13. RELATED PARTY DISCLOSURES

In the year the charity paid £9,954 of costs relating to the #SheMatters Shop.

Imago Dei
(A Charitable Incorporated Organisation)

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	87,086	43,844
Gift aid	5,150	3,954
	92,236	47,798
Other trading activities		
Fundraising events	12	6,000
Investment income		
Interest receivable - trading	319	277
Charitable activities		
Grants	246,097	326,713
Other income		
Other sales	2,296	1,019
Total incoming resources	340,960	381,807
EXPENDITURE		
Raising donations and legacies		
Wages	31,500	30,946
Social security	2,319	3,734
Pensions	758	735
Sundries	-	19
Fundraising events	2,607	5,720
Travel	618	258
Subscriptions	590	150
	38,392	41,562
Other trading activities		
Events	4,920	3,020
Charitable activities		
Wages	190,580	150,681
Social security	12,135	10,033
Pensions	3,632	3,506
Other operating leases	9,443	8,910
Insurance	123	590
Resources	5,661	4,243
Telephone	1,589	-
Postage and stationery	1,365	1,606
Advertising	1,858	2,303
Other expenses	6,779	4,577
Training	4,138	2,521
Travel costs	12,369	13,574
Bank charges	376	242
Communications	-	986
Carried forward	250,048	203,772

This page does not form part of the statutory financial statements

Imago Dei
(A Charitable Incorporated Organisation)

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
Charitable activities		
Brought forward	250,048	203,772
Computer costs	6,859	5,764
Subscriptions	3,750	3,909
Events	285	2,895
Legal and professional	2,351	1,300
Subcontractor	3,455	2,841
Community 1:1 sessions	3,148	-
Conference costs	287	-
	270,183	220,481
Other		
Interest payable	77	-
Support costs		
Management		
Wages	12,900	10,861
Social security	974	919
Pensions	581	282
Advertising	500	500
	14,955	12,562
Finance		
Insurance	594	170
Bank charges	37	23
	631	193
Information technology		
Computer costs	934	1,283
Other		
Wages	6,857	4,456
Social security	313	392
Pensions	125	120
Rent and rates	1,500	1,136
Postage and stationery	1,126	-
Sundries	890	548
Tithe	25	1,500
Subscriptions	1,294	399
Travel	25	-
Training	-	84
Subcontractors	3,743	200
Events	65	169
Legal and professional	-	600
Communications	105	-
Recruitment	229	-
Computer software	280	280
Fixtures and fittings	52	52
Computer equipment	815	1,084
	17,444	11,020
Governance costs		
Auditors' remuneration for non audit work	426	426
Carried forward	426	426

This page does not form part of the statutory financial statements

Imago Dei
(A Charitable Incorporated Organisation)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Governance costs		
Brought forward	426	426
Accountancy and legal fees	1,544	2,044
Bookkeeping	1,320	9,504
	<u>3,290</u>	<u>11,974</u>
Total resources expended	350,826	302,095
Net (expenditure)/income	<u>(9,866)</u>	<u>79,712</u>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Imago Dei Prison Ministry**

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

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Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Imago Dei Prison Ministry's objectives are to advance the Christian faith and to provide resources to Chaplains and prisoners in HM Prisons. Such resources will include but not be limited to the teaching of educational courses generally and the teaching of Christian values, to equip and enable change in prisoners' behaviour and reduce re-offending.

To encourage and support Christian offenders in their faith in Jesus Christ.

To see people come to faith in Jesus Christ.

To see all prisoners, regardless of faith, empowered to change their lives with a new hope for the future.

To help all prisoners to know their true identity; their value and their purpose, and to help them to not be defined by their past.

To see all prisoners, regardless of faith, successfully and productively reintegrate into society.

To see family life restored.

To see a lower re-offending rate.

We are currently in negotiations with the Charity Commission to amend our charitable objectives to allow for us to house women upon release from prison, and also to be able to offer work experience opportunities to women on day release from prison in our #SheMatters shop.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Significant Activities

ID Prison Ministry Project

Throughout 2023 the total number of ID courses delivered were 42 to a total of 168 women in 3 prisons. In addition, we also offered continual pastoral support, prayer, Bible Study and encouragement to those who requested it.

We continued taking volunteers into prisons who have lived experience of the Criminal Justice System, they were able to facilitate courses and share their experiences as well as inspire the women attending the different courses.

Throughout 2023, we maintained good relationships with the prisons offering our support and services wherever possible through the Chaplaincy departments working alongside the Managing Chaplains, Offender Management Departments and Offender Supervisors.

We continued taking regular Sunday Services in HMP East Sutton Park. Hillsong was able to go in and do three worship evenings in HMP Send. We facilitated two poetry events in two different prisons which were well attended and an opportunity to engage and encourage women.

In December, Imago Dei donated 750 Christmas gifts to three prisons including soap, flannels, toiletries, socks, chocolate and card-making kits. These always go down well and are well received.

ID Grace House Project

Towards the end of 2023 we began to look for a property for Grace House and will continue to progress securing accommodation in the new year.

ID Essence Project

2023 has been a busy year for ID Essence. The team have been working hard to provide meaningful support for as many young adults in HMP Downview and the community as possible.

Inside

This year in HMP Downview, the ID Essence team engaged with a total of 162 distinct individuals through various activities. Some people are represented more than once as they engaged with more than one activity during the year.

Activity

Number of People Who Engaged

Resettlement Support

25

1-to-1 Mentoring & Pastoral Support

31

Pastoral Support for 31+

10

In-cell myLife Courses (age 18 to 30)

3

In-cell myLife Courses (age 31+)

5

Chaplaincy Support/Outreach

81

Essence Outreach (18 - 30)

78

Money Group Course

9

myLife 1-to-1 courses

47

The heart of ID Essence's activities in prison continues to be the long-term 1-to-1 support the team provides young adults in prison. This remains the foundation of who they are and what they do.

In 2023 the team supported 59 young adults through this 1-to-1 support. For the majority of the young adults, this involved working through one or a combination of myLife courses on topics such as Managing Emotions & Relating to Others; receiving ongoing pastoral & mentoring support; and resettlement support in the run up to their release.

In 2023 the work of the ID Essence team was recognised by the prison as part of a 'Reward & Recognition' scheme. The team received a letter of recognition and thanks from the Prison Governor, for going 'above and beyond' in their support of the young adults in HMP Downview.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Outside

This year in the community, ID Essence engaged with a total of 41 young adults through their resettlement support. 15 of these were young adults who were released from prison this year, 12 of whom are still actively engaging with the ID Essence team.

ID Essence's resettlement support continues to be as holistic and responsive as possible - offering a unique blend of both pastoral and practical support in any way they can in whichever aspect of life each beneficiary feels they need it. Some examples of support provided for young adults in the community this year are:

Secured financial grants for 7 individuals, from our fantastic partners at the Church Homeless Charity and others to go towards necessities such as food, clothes & household items.

Introduced a new 'moving house' aspect to our service. Our Community Team Lead hired a van for two beneficiaries and helped them to move house - both of whom were in desperate need of this support.

Secured a new work experience placement with a film company for a beneficiary interested in pursuing a career in the film industry.

Provided support for 6 women on our caseload who are either pregnant or who have recently had babies. We will be exploring ways we can expand and grow this support next year.

Met two women at the gate on the day of their release and accompanied them throughout that first day of freedom.

#SheMatters Project

The #SheMatters project grew throughout 2023 offering opportunities in both the community and the women's open prison and supporting women in the Criminal Justice System.

#SheMatters Shop

Our charity shop in Tunbridge Wells continued to thrive in 2023, selling good quality women's & girls' clothing and accessories, books, games and local handicrafts - because #SheMatters!

Engaging with the general public, the #SheMatters shop raises awareness of the work of Imago Dei and their support for women in prison and in the community after release.

We had a change of Shop Manager in the summer of 2023 when we recruited two people doing a job-share. This was a huge success.

In August 2023 we were able to welcome our first volunteers with lived experience of being in prison. By creating work experience opportunities for women living in and leaving prison, #SheMatters wants to reduce the stigma of employing someone who has been part of the Criminal Justice System. The project also gives the women opportunities for community involvement and work skills and experience, as well helping to boost self-confidence and self-belief levels.

#SheMatters Employment Network

This is an initiative borne out of the #SheMatters campaign, as a means to connect women who have been through the Criminal Justice System with potential employers. This area of the project took a bit of a back seat during 2023 but we hope to resume it in 2024.

#SheMatters Courses

These are a suite of life skills courses covering 5 main topics, Work, Running a Home, Emotional Health, Physical Health, and Relationships. These courses will be run at Probation Women's Centres in Kent. We had hoped to start these in September 2023 but due to problems with the venue these were put off until 2024.

#SheMatters Criminal Justice Conference

In September 2023, we held our second #SheMatters Women's Criminal Justice Conference. The theme was "Flourishing Beyond Restraints" and focused on what happens in the prison in preparation for women leaving, and support & services for women once they have left. We had guest speakers from Cook's Raw Talent Programme and CFPL (Caring for Prison Leavers), who both spoke about their training and supporting prison leavers back into work. In addition, we heard from a Prison's Managing Chaplain and HMPPS Anglican and HQ Advisor.

The Layers Holloway Exhibition (by Powerplay Productions) and Prisons Week videos were shown throughout the conference in a break-out room.

We partnered with The Community Arts Programme who work in the prison and in the community. Several of the women sold some of their pieces. It was wonderful to see the talent and skill. It also gave them the opportunity to share their stories.

Criminal Justice System professionals took part on a Q&A panel.

It was another successful event and with lots of positive feedback and comments from attendees. We plan on repeating it in 2024.

In March, Imago Dei was awarded a High Sheriff Award, recognising those who have gone above and beyond in their service to the community of Kent and Medway. The Imago Dei Team went to collect the award at a ceremony in Maidstone.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Statement of public benefit

Under the Charities Act 2011, charities are required to demonstrate that their aims are for the public benefit. The two key principles that must be met in this context are, first, that there must be an identifiable benefit or benefits; and secondly, that the benefit must be to the public or a section of the public. Charity Trustees must ensure that they carry out their charities aims for the public benefit, must have regard to the Charity Commission's guidance and must report on public benefit in their annual report.

Imago Dei Prison Ministry's Board of Trustees regularly monitors and reviews the success of the Charity in meeting its purpose and objectives. Imago Dei's purpose and objectives are the underpinning for its activities, which are all carried out for the public benefit.

Staffing, Governance and Volunteers

Staffing

During 2023 we increased our staff team. We decided to employ a part-time Finance Officer instead of outsourcing our book-keeping. We advertised for a new Shop Manager and then took on two people on a job share basis. And finally, towards the end of the year we employed an Imago Dei Prison Ministry Lead.

We ended the year with a total of 10 staff, 4 part-time and 6 full-time. In addition, we paid a sessional Course Facilitator for the courses she facilitated in prison. We outsourced our HR needs to MG Warren Solutions and received advice on staffing issues, staff well-being, contracts etc throughout the year.

Volunteers

We lost several volunteers during covid but throughout 2023 we trained some new volunteers who helped to facilitate courses. Our charity shop also had several volunteers throughout the year. In total we have had 14 volunteers involved regularly.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Our fundraiser submitted a report to the Trustees at each of the Trustee's meetings in 2023. She diligently continued throughout the year applying for grant funding from many organisations. We had varying success with several of those applications being approved and paid out. We were successful in securing a significant grant from the Ministry of Justice towards core costs in 2023.

We also received donations from many of our speaking engagements that we undertook throughout 2023 and continued to be a Mission partner with Christ Church Tunbridge Wells.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

ADMINISTRATION

Throughout 2023 each project was responsible for its own administration.

The CEO and Trustees met regularly to discuss various issues and plan strategically for the future and maintain all records etc. Bi-monthly reports were submitted to the Trustees by all projects.

We had regular Staff Away Days quarterly and met as Staff Team monthly both in-person and on zoom.

TRAINING

Throughout 2023 we held 2 basic prison training mornings for all Imago Dei prison volunteers, sharing the history of ID, our strategy for the future, security training, and how to lead and facilitate courses.

In addition, all Imago Dei staff participated in Mental Health First Aid training, Counseling Skills for non-counsellors, Diversity, Equality and Inclusion Training.

Front-line workers also attended training put on by HMPPS relevant to their work areas.

OFFICE

In July 2023 we moved offices from Tonbridge to East Grinstead, West Sussex. This gave us more room and storage and saved us a little money each month and was closer to home for several of the staff team.

ACCOUNTING

ID continues to use Always Accounting Limited for payroll, accounting, and, also for our independent examination which is submitted to the Charity Commission yearly. In 2023 we also paid for the services of a bookkeeper one day per week until we employed our own Finance Officer who took this over. This has proven to be a good decision and our accounts have been kept more up to date and should make our year end finalisation, much quicker than in previous years.

SOCIAL MEDIA & PUBLIC RELATIONS

107 people joined us at the Salesforce Tower on Thursday 26th October 2023 at our Fundraising Banquet.

We heard from “Not Beyond Redemption” about the struggles women in contact with the Criminal Justice System have, this was followed by hearing from 3 amazing women who have been recipients of our support. These incredible women shared about their time in prison and about how having good support once they have left has helped them to thrive. We then invited guests to become regular donors to help ensure the longevity of Imago Dei.

EXHIBITING

We had the pleasure of exhibiting at three (3) conferences in 2023:

New Wine

The Rise Conference

Bountiful

This provided the opportunity to share about our work and invite people to sign up to our newsletter to hear more about what we do.

In addition, we had a number of speaking engagements including at a Christian care home, women’s institute, Trefoil Guild, and 5 church groups.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2023

FINANCIAL REVIEW

Financial position

At the end of 2023 we had 56 regular donors, we gained 17 of these donors from the fundraising banquet we held in London in October. In addition to regular donors we received 19 one off donations throughout the year.

The Charity continued its work in 2023. Incoming resources were significantly higher in 2023 at £381,808 (2022: £265,561).

Of the incoming resources £47,799 (2022: £88,835) of donations were received of which £2,796 were restricted and related to Essence (2022: £42,707 were restricted and related to Grace House)

Grants amounted to £326,713 (2022: £173,649) of which £215,213 (2022: £107,349) were restricted and £111,500 (2022: £66,300) were unrestricted.

Resources expended were slightly lower in 2023 at £302,096 (2022: £302,776). This is attributed in the reduction of bookkeeping costs.

At the year end the Trustees were happy that the charity reserves would be in line with the Reserves Policy and other expenditure.

Reserves policy

Throughout 2023 the Trustees and CEO tried very hard to increase the charity reserves in accordance with our Reserves Policy.

Imago Dei Prison Ministry need to ensure that it has adequate reserves in order that it can maintain the current provision of courses and support to prisoners in unforeseen circumstances should funding from any source temporarily cease or grants do not come to fruition.

Imago Dei Prison Ministry attempt to hold adequate reserves to cover on average, three months expenditure, based on expenditure in 2021 and 2022 and the budget for 2023 being £75,000

Going concern

The financial statements are prepared on a going concern basis, under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**FUTURE PLANS
SUMMARY**

2023 was a challenging year for Imago Dei in terms of finance and also strengthening the organisation after the effects of covid. We ended the year better than we started and were very appreciative of the ongoing support of many including the prisons, supporters, volunteers and funders.

The overall impact within the prisons was good and healthy and we were able to maintain and deliver the amount of courses that we had intended and regularly saw good results and positive feedback in all areas.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation and uses a Foundation Model Constitution, which was completed and signed on 4 January 2016.

In October 2023 Imago Dei submitted an amendment to the constitution to the Charity Commission. This was duly signed off and accepted.

The Trustee's annual report has been compiled with due regard to the guidance on public benefit published by the Charity Commission.

Recruitment and appointment of new trustees

The Board of Trustees appointed 3 new Trustees throughout 2023, one of whom was one of the original Trustees when Imago Dei first started. She was appointed for a second term and became the Chair of Trustees. 2 Trustees left the Board. During the recruitment process we advertised on social media, our website and on various other criminal justice sector websites.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165176

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2023

Principal address

PO Box 830
East Grinstead
West Sussex
RH19 9GU

Trustees

At the end of 2023 ID had 5 Trustees.
All names have been removed due to exemption - Charity Commission has details.

Independent Examiner

Always Accounting Limited
8A-8B Millbrook Ind Est
Sybron Way
Crowborough
East Sussex
TN6 3DZ

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**Independent Examiner's Report to the Trustees of
Imago Dei Prison Ministry**

Independent examiner's report to the trustees of Imago Dei Prison Ministry

I report to the charity trustees on my examination of the accounts of Imago Dei Prison Ministry (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 member of the Association of Accounting Technicians, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Katie Parsons FMAAT AATQB

Always Accounting Limited
8A-8B Millbrook Ind Est
Sybron Way
Crowborough
East Sussex
TN6 3DZ

Date:

Imago Dei Prison Ministry

**Statement of Financial Activities
for the Year Ended 31 December 2023**

		Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		43,876	3,922	47,798	88,835
Charitable activities					
Prison Work UK		91,500	3,723	95,223	88,450
Grace House		20,000	20,000	40,000	20,000
Essence		-	4,500	4,500	-
Essence Community		-	4,600	4,600	1,199
Essence Salary		-	71,000	71,000	64,000
MOJ Core Costs		-	99,390	99,390	-
SheMatters Courses		-	12,000	12,000	-
Other trading activities	2	-	6,000	6,000	2,951
Investment income	3	277	-	277	126
Other income		1,017	2	1,019	-
Total		<u>156,670</u>	<u>225,137</u>	<u>381,807</u>	<u>265,561</u>
EXPENDITURE ON					
Raising funds		6,139	38,443	44,582	36,857
Charitable activities					
Prison Work UK		28,219	19,008	47,227	112,056
Grace House		9	11,162	11,171	20,027
Essence		41,143	3,596	44,739	47,431
Essence Admin		-	-	-	4,520
Essence Community		-	10,836	10,836	2,536
Essence Salary		-	59,752	59,752	49,556
MOJ Core Costs		-	48,880	48,880	-
Conference		3,044	-	3,044	-
Other		31,864	-	31,864	29,793
Total		<u>110,418</u>	<u>191,677</u>	<u>302,095</u>	<u>302,776</u>
NET INCOME/(EXPENDITURE)		46,252	33,460	79,712	(37,215)
RECONCILIATION OF FUNDS					
Total funds brought forward		46,980	114,614	161,594	198,809
TOTAL FUNDS CARRIED FORWARD		<u>93,232</u>	<u>148,074</u>	<u>241,306</u>	<u>161,594</u>

The notes form part of these financial statements

Imago Dei Prison Ministry

**Balance Sheet
31 December 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Intangible assets	7	1,960	-	1,960	2,240
Tangible assets	8	1,038	-	1,038	2,073
Investments	9	63,176	15	63,191	40,097
		<u>66,174</u>	<u>15</u>	<u>66,189</u>	<u>44,410</u>
CURRENT ASSETS					
Debtors	10	4,797	121	4,918	6,035
Cash at bank and in hand		32,015	173,596	205,611	119,107
		<u>36,812</u>	<u>173,717</u>	<u>210,529</u>	<u>125,142</u>
CREDITORS					
Amounts falling due within one year	11	(7,285)	(28,127)	(35,412)	(7,958)
NET CURRENT ASSETS		<u>29,527</u>	<u>145,590</u>	<u>175,117</u>	<u>117,184</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>95,701</u>	<u>145,605</u>	<u>241,306</u>	<u>161,594</u>
NET ASSETS		<u>95,701</u>	<u>145,605</u>	<u>241,306</u>	<u>161,594</u>
FUNDS	12				
Unrestricted funds:					
Unrestricted funds				95,701	46,980
Restricted funds				<u>145,605</u>	<u>114,614</u>
TOTAL FUNDS				<u>241,306</u>	<u>161,594</u>

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

.....
Trustee

Imago Dei Prison Ministry

Notes to the Financial Statements for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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.

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.

Fixtures and fittings	- Straight line over 5 years
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	6,000	2,951
	<u> </u>	<u> </u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Interest receivable - trading	277	126
	<u>277</u>	<u>126</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. STAFF COSTS

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

	31.12.23	31.12.22
Charitable Activities	6	6
Raising Funds	1	1
Support	1	1
	<u>8</u>	<u>8</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	46,128	42,707	88,835
Charitable activities			
Prison Work UK	66,300	22,150	88,450
Grace House	-	20,000	20,000
Essence Community	-	1,199	1,199
Essence Salary	-	64,000	64,000
Other trading activities	1,229	1,722	2,951
Investment income	59	67	126
Total	<u>113,716</u>	<u>151,845</u>	<u>265,561</u>
EXPENDITURE ON			
Raising funds	10,637	26,220	36,857
Charitable activities			
Prison Work UK	74,204	37,852	112,056
Grace House	1	20,026	20,027
Essence	42,971	4,460	47,431
Essence Admin	-	4,520	4,520
Essence Community	-	2,536	2,536
Essence Salary	-	49,556	49,556
Other	29,793	-	29,793
Total	<u>157,606</u>	<u>145,170</u>	<u>302,776</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(43,890)	6,675	(37,215)
 RECONCILIATION OF FUNDS			
Total funds brought forward	90,870	107,939	198,809
 TOTAL FUNDS CARRIED FORWARD	<u>46,980</u>	<u>114,614</u>	<u>161,594</u>

7. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2023 and 31 December 2023	<u>2,800</u>
 AMORTISATION	
At 1 January 2023	560
Charge for year	<u>280</u>
At 31 December 2023	<u>840</u>
 NET BOOK VALUE	
At 31 December 2023	<u>1,960</u>
At 31 December 2022	<u>2,240</u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2023	259	5,463	5,722
Additions	<u>-</u>	<u>100</u>	<u>100</u>
At 31 December 2023	<u>259</u>	<u>5,563</u>	<u>5,822</u>
 DEPRECIATION			
At 1 January 2023	104	3,545	3,649
Charge for year	<u>51</u>	<u>1,084</u>	<u>1,135</u>
At 31 December 2023	<u>155</u>	<u>4,629</u>	<u>4,784</u>
 NET BOOK VALUE			
At 31 December 2023	<u>104</u>	<u>934</u>	<u>1,038</u>
At 31 December 2022	<u>155</u>	<u>1,918</u>	<u>2,073</u>

Imago Dei Prison Ministry

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. FIXED ASSET INVESTMENTS

	31.12.23	31.12.22
	£	£
Loans	63,191	40,097
		Loans to group undertakings
		£
At 1 January 2023		40,097
New in year		23,094
At 31 December 2023		63,191

There were no investment assets outside the UK.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	-	17
Prepayments and accrued income	2,020	4,845
Prepayments	2,898	1,173
	4,918	6,035

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	1,322	4,826
Taxation and social security	4,843	2,866
Other creditors	29,247	266
	35,412	7,958

12. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
Unrestricted funds	46,980	48,721	95,701
Restricted funds			
Restricted funds	114,614	30,991	145,605
TOTAL FUNDS	161,594	79,712	241,306

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	156,670	(107,949)	48,721
Restricted funds			
Restricted funds	225,137	(194,146)	30,991
TOTAL FUNDS	<u>381,807</u>	<u>(302,095)</u>	<u>79,712</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
Unrestricted funds	90,870	(43,890)	46,980
Restricted funds			
Restricted funds	107,939	6,675	114,614
TOTAL FUNDS	<u>198,809</u>	<u>(37,215)</u>	<u>161,594</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	113,716	(157,606)	(43,890)
Restricted funds			
Restricted funds	151,845	(145,170)	6,675
TOTAL FUNDS	<u>265,561</u>	<u>(302,776)</u>	<u>(37,215)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
Unrestricted funds	90,870	4,831	95,701
Restricted funds			
Restricted funds	107,939	37,666	145,605
TOTAL FUNDS	<u>198,809</u>	<u>42,497</u>	<u>241,306</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	270,386	(265,555)	4,831
Restricted funds			
Restricted funds	376,982	(339,316)	37,666
TOTAL FUNDS	<u>647,368</u>	<u>(604,871)</u>	<u>42,497</u>

13. RELATED PARTY DISCLOSURES

In the year the charity paid £20,972 of costs relating to the #SheMatters Shop.

Imago Dei Prison Ministry

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,844	73,122
Gift aid	3,954	15,713
	47,798	88,835
Other trading activities		
Fundraising events	6,000	2,951
Investment income		
Interest receivable - trading	277	126
Charitable activities		
Grants	326,713	173,649
Other income		
Other sales	1,019	-
Total incoming resources	381,807	265,561
EXPENDITURE		
Raising donations and legacies		
Wages	30,946	30,000
Social security	3,734	1,529
Pensions	735	713
Sundries	19	-
Fundraising events	5,720	-
Travel	258	-
Subscriptions	150	-
	41,562	32,242
Other trading activities		
Events	3,020	4,615
Charitable activities		
Wages	150,681	151,612
Social security	10,033	12,157
Pensions	3,506	3,611
Other operating leases	8,910	-
Insurance	590	-
Resources	4,243	5,126
Postage and stationery	1,606	1,310
Advertising	2,303	1,086
Other expenses	4,577	2,471
Churches in communities	-	90
Training	2,521	8,294
Travel costs	13,574	15,542
Bank charges	242	104
Communications	986	1,058
Computer costs	5,764	4,532
Carried forward	209,536	206,993

This page does not form part of the statutory financial statements

Imago Dei Prison Ministry

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
Charitable activities		
Brought forward	209,536	206,993
Subscriptions	3,909	1,734
Events	2,895	-
Legal and professional	1,300	-
Subcontractor	2,841	-
	220,481	208,727
Support costs		
Management		
Wages	10,861	14,485
Social security	919	820
Pensions	282	246
Advertising	500	-
	12,562	15,551
Finance		
Insurance	170	596
Bank charges	23	243
	193	839
Information technology		
Computer costs	1,283	1,983
Other		
Wages	4,456	10,048
Social security	392	598
Pensions	120	208
Rent and rates	1,136	7,800
Postage and stationery	-	468
Sundries	548	1,561
Tithe	1,500	-
Subscriptions	399	3,158
Training	84	96
Subcontractors	200	-
Events	169	-
Legal and professional	600	-
Computer software	280	280
Fixtures and fittings	52	52
Computer equipment	1,084	817
	11,020	25,086
Governance costs		
Auditors' remuneration for non audit work	426	426
Accountancy and legal fees	2,044	1,521
Bookkeeping	9,504	11,786
	11,974	13,733
Total resources expended		
	302,095	302,776
Net income/(expenditure)		
	79,712	(37,215)

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Imago Dei Prison Ministry**

Imago Dei Prison Ministry

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

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Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Imago Dei Prison Ministry's objectives are to advance the Christian faith and to provide resources to Chaplains and prisoners in HM Prisons. Such resources will include but not be limited to the teaching of educational courses generally and the teaching of Christian values, to equip and enable change in prisoners' behaviour and reduce re-offending.

To encourage and support Christian offenders in their faith in Jesus Christ.

To see people come to faith in Jesus Christ.

To see all prisoners, regardless of faith, empowered to change their lives with a new hope for the future.

To help all prisoners to know their true identity; their value and their purpose, and to help them to not be defined by their past.

To see all prisoners, regardless of faith, successfully and productively reintegrate into society.

To see family life restored.

To see a lower re-offending rate.

We are currently in negotiations with the Charity Commission to amend our charitable objectives to allow for us to house women upon release from prison, and also to be able to offer work experience opportunities to women on day release from prison in our #SheMatters shop.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Significant Activities

After a slow start to the year due to restrictions imposed on prisons due to the covid pandemic, we began to be allowed back in, to run courses regularly. At first, numbers in attendance had to be reduced, but by the end of 2022 we were pretty much back to normal. This was in all 3 prisons; HMP Send, HMP Downview and HMP East Sutton Park.

Throughout 2022 the total number of ID courses delivered were 25 to a total of 84 women in 3 prisons. In addition, we also offered pastoral support to an average of 25 women a week., meaning approx. 1,125 pastoral visits in 2022.

We were able to mentor and engage with 2 women released from in prison out in the community. One was able to engage with the Prison Awareness Course and explain the needs of women leaving prisons to leaders of local churches and the other was able to come back into the prison where she had been a prisoner and facilitate our FLOURISH course. This was a real encouragement.

Throughout 2022, we were in regular contact with the Managing Chaplains in all 3 prisons and we continued to maintain good relationships with the prisons offering our support and services wherever possible.

We were able to continue taking fortnightly Sunday Services in HMP East Sutton Park. Hillsong was able to go in and do two worship evenings in HMP Send.

In December, Imago Dei was able to facilitate helping another local charity, Empower-A-Woman, to donate Smile Christmas gift bags to over 450 prisoners in 3 prisons, HMP Downview, HMP Send and HMP East Sutton Park. Additionally, we were able to provide Christmas gift bags with toiletries and ponchos for all 450 women as well as some local foodbanks and refuges.

PRISON WORK - OVERSEAS

No overseas work or courses were undertaken in 2022.

ID: GRACE HOUSE PROJECT

The ID Grace House Manager has done an incredible job this year getting everything regarding ID Grace House to a point where, if we were given a house and funding, we would be ready. She has had superb support from the office team and the Council of Reference. They met a few times throughout the year, and she reported back to the Trustees at each Trustees' meeting.

After the Trustees decided to go with a smaller project at the end of 2021, the Project Manger worked on the new business plan and scaling down the project at the start of 2022. In addition, she worked on an application pack, budgets, policies and procedures, staffing requirements, care process, induction pack, license agreements and a fundraising appeal, amongst other things.

She was also able to build relationships with the Probation Breakfast Clubs and Women's Centres. She was able to offer our courses to them; working with women that have been involved in the Criminal Justice System but now in the community. She completed several funding applications for funds to cover this work and at the end of 2022 we have received £7,000 towards running these courses in the community. She was able to interview several prospective Course Facilitators for when we are able to go ahead with this initiative. We hope this will take off in 2023.

It is still our belief that Grace House will be a pilot project and it remains our intention to eventually open a 12 bedroomed property offering full support in the future.

As of August, 2022 when we felt we were ready to open a house, had good connections with all the different prisons, Probation etc, and could start to pursue and explore funding options in September. However, in September due to the political and economic situation in the UK, we decided it would be better to wait until the economy had stabilized. A decision was made to continue fundraising as much as possible into the new year, with a view to reviewing the project early in 2023.

Towards the end of the year, we decided that we had everything in place for opening a house and that the Project Manager was unable to do anything more to develop the project further, she then started to pick up some of the office admin tasks for Imago Dei.

ID ESSENCE

ID's young Adult's Team, ID Essence were able to deliver myLife courses to 165 young women in person in prison and they also regularly engaged with 38 women in the community in a pastoral and mentoring capacity.

ID Essence continued to send many letters, cards and notes of encouragement to several of the women on their caseloads in 2022 as well as those who had been transferred to other prisons in the country.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2022

OBJECTIVES AND ACTIVITIES

The reputation that ID Essence has in HMP Downview continues to be good and the Managing Chaplain there continues to express her gratitude to the ID Essence team for all that they do.

Overall, throughout 2022 ID Essence engaged with over 186 women both in and outside of the prison on a regular weekly basis. They continue to have a growing caseload both in the prisons and with those that they engage with as they resettled back into the community. At the end of the year, they had engaged with 38 women on their community caseload and are expecting that to grow in 2023.

ID Essence continued to have a presence on social media and were involved in social justice reform throughout the year.

#SHEMATTERS CAMPAIGN

On the back of the #SheMatters campaign of last year, 2021, we were able to develop the work of the #SheMatters project involving different areas within the community. This became our 4th project - our community project. We maintained a presence on social media and on our website www.shematters.uk

#SHEMATTERS CONFERENCE

We held our first #SheMatters Women's Criminal Justice Conference on 21 Oct 2022 at the River Centre, Tonbridge. Several partner organisations joined us as we held break-out seminars and had a panel of experts discussing various, different subjects from within the sector. We were also joined by Probation, a Prison Governor, lawyers, chaplains, and a performance by Lady Unchained. Several women from our community caseload shared their experiences of being involved in the CJS. It was a successful event, attended by 85 people and we were encouraged by the outcome. The date for the next conference has been set for 8 September 2023.

#SHEMATTERS SHOP

We have worked with the solicitor to form the Imago Dei CIC. It will trade as #SheMatters. Three Directors of the Imago Dei CIC were appointed.

On 1 June we got the keys to 10 Monson Rd, Tunbridge Wells, TN1 1ND. In addition to eventually raising funds for Imago Dei, this will also give us the opportunity to work with women on day release from prison, as well as those who have community hours to do instead of serving a custodial sentence.

On 1 June we employed our Shop Manager. After a team of ID volunteers and staff working together, the shop opening was on 23 July. The local Mayor and an ID Volunteer with lived experience of the CJS opened the shop and welcomed the public in.

As a result of having the shop in Tunbridge Wells, we have been interviewed on the radio multiple times and it has been a really useful tool for having some fantastic conversations, and for raising awareness of the work we do and the women that we work with.

#SHEMATTERS EMPLOYMENT NETWORK (SMEN)

We were able to work on the Employment Network and continue to seek businesses and organisations to add to the list of people prepared to employ women with a criminal conviction. We will seek to add more in the next year.

Statement of public benefit

Under the Charities Act 2011, charities are required to demonstrate that their aims are for the public benefit. The two key principles that must be met in this context are, first, that there must be an identifiable benefit or benefits; and secondly, that the benefit must be to the public or a section of the public. Charity Trustees must ensure that they carry out their charities aims for the public benefit, must have regard to the Charity Commission's guidance and must report on public benefit in their annual report.

Imago Dei Prison Ministry's Board of Trustees regularly monitors and reviews the success of the Charity in meeting its purpose and objectives. Imago Dei's purpose and objectives are the underpinning for its activities, which are all carried out for the public benefit.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Staffing, Governance and Volunteers

During 2022 there were some changes in the Trustees of Imago Dei, one of whom is the new Chair of trustees. The Trustees and the Director met regularly throughout the year, Reports from the ID Fundraiser, ID Essence Project Manager and ID Grace House UK Project Manager were submitted in advance of those meetings and were discussed at the meetings.

The Chief Executive Officer worked full-time overseeing the daily activities as well as being an accredited Free Church Prison Chaplain and working inside. It was decided to change her title from Director to CEO due to having Imago Dei CIC Directors and to avoid confusion.

The ID Grace House UK Project Manager continued, 4 days per week. Another employee worked 4 days per week and during the year her role changed to Prison Worker and Communications, overseeing much of the graphic design and comms. We continued with a full-time Head of Fundraising.

We continued with a full-time ID Essence Project Manager until September when she went on maternity leave. She was joined in the project by a further person, a full-time ID Essence Community Development Worker, ID Essence's Support Worker also full-time and a further person who started work part-time and ended 2022 full-time as another Prison's Worker.

The full-time employment commenced on 1 July for the Imago Dei CIC's #SheMatters Shop Manager.

We ended the year with 9 staff, 2 part-time and 7 full-time. The staff team met throughout the year monthly, either in person or over zoom. We went on 4 staff Away Days and strategized as a team quarterly.

In addition, we paid for the services of a bookkeeper who worked one day a week. She is employed by Always Accounting.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Our fundraiser submitted a report to the Trustees at each of the Trustee's meetings in 2022.

She diligently continued throughout the year applying for grant funding from several organisations and we had varying success with some of those applications being approved and paid.

Several supporters participated in fundraising events throughout the year, 100K Jurassic Run, Dragon Boat Race, Tough Mudder Run, and a Sponsored Walk.

We held an Afternoon Tea raising funds for ID Grace House and encouraged others to do the same as a national fundraising event. We will do this again in 2023.

Our monthly regular donations increased throughout 2022. We had 40 individual givers.

In both April and December 2022, we participated in the 2 separate Big Give Campaigns. From the Big Give Women and Girls Campaign we raised a total of £21,877.65 and our Christmas Campaign raised £10,161.58 and far surpassed our hoped-for target amount of £10,000. These funds were raised through the very generous giving of our current supporters, with a number of new donors for Imago Dei. This was match funded and a real success for Imago Dei. We hope to participate again in 2023.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

ADMINISTRATION

Throughout 2022 we were helped with office administration by two helpers, who were both ladies sent to complete their Community Payback hours with us via Probation. They were both a huge asset to the team. In addition, another helped with admin until April when she changed jobs.

Due to the Grace House project admin becoming complete, in December, the manager began to help with much of the office admin, especially the overseeing of the ID volunteers and updates to ID courses.

TRAINING

The ID staff team all participated in Mental Health First Aid training, and in December completed the first HR Strategy Workshop with an outsourced HR Consultant. There will be more sessions in 2023.

The staff participated in personal training in several different areas unique to their workload throughout the year.

We also had several sessions of Supervision looking at wellbeing as a Staff Team.

The CEO maintained her training and CPD with Churches in Community who accredit her as a Chaplain. She was able to attend the Chaplain's Conference in November.

The CEO was able to do a one-to-one supervision meeting with all the staff in December.

OFFICE

We continue to rent our office space consisting of 2 rooms, one large and one small from the West Kent YMCA. In November we looked into an offer from a fellow organisation to use some office space in Aldgate, London. This would enable ID Essence to have a base and storage and would mean that we can alternate team meetings between London and Kent. There is office space and use of a Board Room. We are waiting to hear when this will become available.

In 2022 we were donated 6 new laptops from Lloyds Bank as part of the community support they give in addition to funding.

ACCOUNTING

ID continue to use Always Accounting for payroll, accounting, and, also for our audit which is submitted to the Charity Commission yearly. In 2021 we also paid for the services of a bookkeeper one day per week. This has proven useful, and our accounts have been kept more up to date and should make our year end finalisation much quicker than in previous years.

SOCIAL MEDIA&: PUBLIC RELATIONS

In 2022 we were able to regularly produce an Imago Dei Newsletter via email to keep our supporters up to date with all the projects. ID Essence also produced a regular e-newsletter. We discussed the virtues of producing a mail-out newsletter as well and will pursue this in 2023.

Our weekly prayer email went out 2 or 3 times per week for those of our supporters that have signed up to support our work faithfully in prayer.

We had a couple of articles published in various magazines and online.

We continued to maintain a regular presence on Facebook, Instagram and Twitter sharing our news and events as well as having websites for ID Grace House UK, ID Essence, #SheMatters as well as our main Imago Dei Prison Ministry website. All websites are linked.

Imago Dei was a sponsor of Prison's Week, an annual event in October promoting Prisons and Prison work in Churches and prisons around the country. Our CEO is on their Board of Reference and met the Board throughout 2022. We distributed Prisons Week leaflets at our exhibitions.

The CEO, as a member of the Welcome Directory team helped to facilitate the Prisons Awareness course three times throughout the year to churches interested in signing up to receive people from prison upon release. An Imago Dei volunteer who is a prison leaver was also able to join and offer her insight and perspective on resettlement and acceptance into Church communities.

Throughout the year, Imago Dei was able to speak at 15 Church and community groups in person including Soroptomists, Women's Institute and others. This was a good opportunity to share about all the projects of Imago Dei and to raise awareness of women in the Criminal Justice System.

EXHIBITING

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

We exhibited for the first time at Big Church Day Out over 2 days in May. This was a huge event and was a good time for us.

Imago Dei exhibited again at David's Tent Worship Festival in August. This was again a successful time, and we had many people sign up to receive our newsletter and follow us on social media. Several of the Imago Dei team helped to man the stand, engage with the public, share our vision and ministry, and give out literature.

All 4 ID projects had a stand at the #SheMatters Women's Criminal Justice Conference in October.
Our CEO exhibited at both the CIC Chaplain's Conference and the Free Church Chaplain's Conference.

FINANCIAL REVIEW

Financial position

The Charity continued its work in 2022. Incoming resources were slightly higher in 2022 at £265,561 (2021: £239,513).

Of the incoming resources £88,835 (2021: £80,070) of donations were received of which £42,707 (2021: £27,635) were restricted and related to Grace House.

Grants amounted to £173,649 (2021: £143,355) of which £107,349 (2021: £95,454) were restricted and £66,300 (2021: £47,900) were unrestricted.

Resources expended were significantly higher in 2022 at £302,776 (2021: £225,043). this is attributed to the increase in staffing.

At the year end the Trustees were happy that the charity reserves would be in line with the Reserves Policy and other expenditure.

Reserves policy

Imago Dei Prison Ministry need to ensure that it has adequate reserves in order that it can maintain the current provision of courses and support to prisoners in unforeseen circumstances should funding from any source temporarily cease or grants do not come to fruition.

Imago Dei Prison Ministry attempt to hold adequate reserves to cover on average, three months expenditure, based on expenditure in 2019 and 2020 and the budget for 2021 being £75,000

Going concern

The financial statements are prepared on a going concern basis, under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

FUTURE PLANS

SUMMARY

After another challenging year for many organisations and individuals, we ended the year in a good position. We were able to maintain our ministry through tough times during which we doubled in size. This was a good and encouraging outcome. It is felt that Imago Dei has a very conscientious team that work well together and that are passionate about their jobs and the women they serve. This isn't taken for granted, we are aware it comes at a cost to each one and we are ever grateful for the commitment of so many that make the work happen and possible. Every Trustee, member of the Council of Reference, pray-er, supporter, funder, partnering organisation, volunteer and staff member contribute to a very challenging and important work that truly helps make a difference to the lives of those in prison and those leaving prisons.

We are grateful that we were able to continue going into prisons and have been able to maintain and even grow our relationships with prisons, Probation, and other similar organisations, as well as the women in prison and those that we support in the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation and uses a Foundation Model Constitution, which was completed and signed on 4 January 2016.

The Trustee's annual report has been complied with due regard to the guidance on public benefit published by the Charity Commission.

Recruitment and appointment of new trustees

Trustees were appointed by the founding director, based on their relevant skills, knowledge and experience.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165176

Principal address

PO Box 830
East Grinstead
West Sussex
RH19 9GU

Trustees

At the end of 2021 ID had 5 Trustees.

All names have been removed due to exemption - Charity Commission has details.

Independent Examiner

Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**Independent Examiner's Report to the Trustees of
Imago Dei Prison Ministry**

Independent examiner's report to the trustees of Imago Dei Prison Ministry

I report to the charity trustees on my examination of the accounts of Imago Dei Prison Ministry (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 member of the Association of Accounting Technicians, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Katie Parsons FMAAT AATQB

Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

Date: 30/10/2023

Imago Dei Prison Ministry
Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		46,128	42,707	88,835	80,070
Charitable activities					
Prison Work UK		66,300	22,150	88,450	67,579
Grace House		-	20,000	20,000	50,000
Essence		-	-	-	25,776
Essence Community		-	1,199	1,199	-
Essence Salary		-	64,000	64,000	-
Other trading activities	2	1,229	1,722	2,951	16,088
Investment income	3	59	67	126	-
Total		<u>113,716</u>	<u>151,845</u>	<u>265,561</u>	<u>239,513</u>
EXPENDITURE ON					
Raising funds		10,637	26,220	36,857	32,008
Charitable activities					
Prison Work UK		74,204	37,852	112,056	77,439
Grace House		1	20,026	20,027	22,143
Essence		42,971	4,460	47,431	56,493
Essence Admin		-	4,520	4,520	-
Essence Community		-	2,536	2,536	-
Essence Salary		-	49,556	49,556	-
Other		<u>29,793</u>	<u>-</u>	<u>29,793</u>	<u>36,960</u>
Total		<u>157,606</u>	<u>145,170</u>	<u>302,776</u>	<u>225,043</u>
NET INCOME/(EXPENDITURE)		(43,890)	6,675	(37,215)	14,470
RECONCILIATION OF FUNDS					
Total funds brought forward		90,870	107,939	198,809	184,339
TOTAL FUNDS CARRIED FORWARD		<u>46,980</u>	<u>114,614</u>	<u>161,594</u>	<u>198,809</u>

The notes form part of these financial statements

Imago Dei Prison Ministry

**Balance Sheet
31 December 2022**

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Intangible assets	7	2,240	-	2,240	2,520
Tangible assets	8	2,073	-	2,073	2,436
Investments	9	<u>40,082</u>	<u>15</u>	<u>40,097</u>	<u>-</u>
		44,395	15	44,410	4,956
CURRENT ASSETS					
Debtors	10	5,913	121	6,034	5,172
Cash at bank and in hand		<u>4,630</u>	<u>114,477</u>	<u>119,107</u>	<u>192,717</u>
		10,543	114,598	125,141	197,889
CREDITORS					
Amounts falling due within one year	11	(7,958)	1	(7,957)	(4,036)
NET CURRENT ASSETS		<u>2,585</u>	<u>114,599</u>	<u>117,184</u>	<u>193,853</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		46,980	114,614	161,594	198,809
NET ASSETS		<u>46,980</u>	<u>114,614</u>	<u>161,594</u>	<u>198,809</u>
FUNDS	12				
Unrestricted funds:					
Unrestricted funds				46,980	90,870
Restricted funds				<u>114,614</u>	<u>107,939</u>
TOTAL FUNDS				<u>161,594</u>	<u>198,809</u>

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

.....
Trustee

Imago Dei Prison Ministry
Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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.

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.

Fixtures and fittings	- Straight line over 5 years
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

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

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising events	<u>2,951</u>	<u>16,088</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Interest receivable - trading	<u>126</u>	<u>-</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. STAFF COSTS

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

	31.12.22	31.12.21
Charitable Activities	6	5
Raising Funds	1	1
Support	<u>1</u>	<u>1</u>
	<u>8</u>	<u>7</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	52,434	27,636	80,070
Charitable activities			
Prison Work UK	47,781	19,798	67,579
Grace House	-	50,000	50,000
Essence	120	25,656	25,776
Other trading activities	<u>16,068</u>	<u>20</u>	<u>16,088</u>
Total	<u>116,403</u>	<u>123,110</u>	<u>239,513</u>
EXPENDITURE ON			
Raising funds	324	31,684	32,008
Charitable activities			
Prison Work UK	17,798	59,641	77,439
Grace House	199	21,944	22,143
Essence	37,479	19,014	56,493
Other	<u>21,604</u>	<u>15,356</u>	<u>36,960</u>
Total	<u>77,404</u>	<u>147,639</u>	<u>225,043</u>
NET INCOME/(EXPENDITURE)	38,999	(24,529)	14,470
Transfers between funds	<u>9,333</u>	<u>(9,333)</u>	<u>-</u>
Net movement in funds	48,332	(33,862)	14,470
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>42,536</u>	<u>141,803</u>	<u>184,339</u>
TOTAL FUNDS CARRIED FORWARD	<u>90,868</u>	<u>107,941</u>	<u>198,809</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2022 and 31 December 2022	<u>2,800</u>
AMORTISATION	
At 1 January 2022	280
Charge for year	<u>280</u>
At 31 December 2022	<u>560</u>
NET BOOK VALUE	
At 31 December 2022	<u>2,240</u>
At 31 December 2021	<u>2,520</u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022	259	4,957	5,216
Additions	<u>-</u>	<u>506</u>	<u>506</u>
At 31 December 2022	<u>259</u>	<u>5,463</u>	<u>5,722</u>
DEPRECIATION			
At 1 January 2022	52	2,728	2,780
Charge for year	<u>52</u>	<u>817</u>	<u>869</u>
At 31 December 2022	<u>104</u>	<u>3,545</u>	<u>3,649</u>
NET BOOK VALUE			
At 31 December 2022	<u>155</u>	<u>1,918</u>	<u>2,073</u>
At 31 December 2021	<u>207</u>	<u>2,229</u>	<u>2,436</u>

9. FIXED ASSET INVESTMENTS

	31.12.22 £	31.12.21 £
Loans	<u>40,097</u>	<u>-</u>
		Loans to Imago Dei CIC
		£
New in year – Imago Dei CIC		<u>40,097</u>

There were no investment assets outside the UK.

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	16	16
Prepayments and accrued income	4,845	3,697
Prepayments	<u>1,173</u>	<u>1,459</u>
	<u>6,034</u>	<u>5,172</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	4,826	133
Taxation and social security	2,866	3,850
Other creditors	<u>265</u>	<u>53</u>
	<u>7,957</u>	<u>4,036</u>

12. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
Unrestricted funds	90,870	(43,890)	46,980
Restricted funds			
Restricted funds	107,939	6,675	114,614
	<u>198,809</u>	<u>(37,215)</u>	<u>161,594</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted funds	113,716	(157,606)	(43,890)
Restricted funds			
Restricted funds	151,845	(145,170)	6,675
	<u>265,561</u>	<u>(302,776)</u>	<u>(37,215)</u>

Imago Dei Prison Ministry

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Unrestricted funds	42,536	39,001	9,333	90,870
Restricted funds				
Restricted funds	141,803	(24,531)	(9,333)	107,939
TOTAL FUNDS	<u>184,339</u>	<u>14,470</u>	<u>-</u>	<u>198,809</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	116,403	(77,402)	39,001
Restricted funds			
Restricted funds	123,110	(147,641)	(24,531)
TOTAL FUNDS	<u>239,513</u>	<u>(225,043)</u>	<u>14,470</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
Unrestricted funds	42,536	(4,889)	9,333	46,980
Restricted funds				
Restricted funds	141,803	(17,856)	(9,333)	114,614
TOTAL FUNDS	<u>184,339</u>	<u>(22,745)</u>	<u>-</u>	<u>161,594</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	230,119	(235,008)	(4,889)
Restricted funds			
Restricted funds	274,955	(292,811)	(17,856)
TOTAL FUNDS	<u>505,074</u>	<u>(527,819)</u>	<u>(22,745)</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

13. RELATED PARTY DISCLOSURES

During the year the charity sourced suitable premises to set up a local charity shop. In early 2022 premises were found with the associated set up costs of £40,097 being paid by the charity. In March 2022 a CIC was set up by the Trustees called Imago Dei CIC. It has been agreed that the costs incurred would be repaid to the charity by the CIC. This amount is reflected in the financial statements.

Imago Dei Prison Ministry
Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	73,122	78,659
Gift aid	<u>15,713</u>	<u>1,411</u>
	88,835	80,070
Other trading activities		
Fundraising events	2,951	16,088
Investment income		
Interest receivable - trading	126	-
Charitable activities		
Grants	<u>173,649</u>	<u>143,355</u>
Total incoming resources	265,561	239,513
EXPENDITURE		
Raising donations and legacies		
Wages	30,000	29,375
Social security	1,529	1,615
Pensions	713	694
Postage and stationery	<u>-</u>	<u>6</u>
	32,242	31,690
Other trading activities		
Events	4,615	318
Charitable activities		
Wages	151,612	86,376
Social security	12,157	4,727
Pensions	3,611	1,904
Resources	5,126	3,047
Postage and stationery	1,310	4,545
Advertising	1,086	1,401
Other expenses	2,471	1,389
Churches in communities	90	110
Training	8,294	1,894
Travel costs	15,542	7,210
Bank charges	104	285
Communications	1,058	920
Computer costs	4,532	2,825
Subscriptions	<u>1,734</u>	<u>662</u>
	208,727	117,295
Support costs		
Management		
Wages	14,485	35,378
Social security	820	1,922
Carried forward	15,305	37,300

This page does not form part of the statutory financial statements

Imago Dei Prison Ministry
Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
Management		
Brought forward	15,305	37,300
Pensions	246	787
Advertising	<u>-</u>	<u>1,000</u>
	15,551	39,087
Finance		
Insurance	596	426
Bank charges	<u>243</u>	<u>259</u>
	839	685
Information technology		
Computer costs	1,983	3,992
Other		
Wages	10,048	10,704
Social security	598	660
Pensions	208	228
Rent and rates	7,800	5,850
Postage and stationery	468	506
Sundries	1,561	1,004
Subscriptions	3,158	1,199
Travel	-	36
Training	96	199
Computer software	280	280
Fixtures and fittings	52	52
Computer equipment	<u>817</u>	<u>1,099</u>
	25,086	21,817
Governance costs		
Auditors' remuneration for non-audit work	426	400
Accountancy and legal fees	1,521	1,400
Bookkeeping	<u>11,786</u>	<u>8,359</u>
	<u>13,733</u>	<u>10,159</u>
Total resources expended	<u>302,776</u>	<u>225,043</u>
Net (expenditure)/income	<u>(37,215)</u>	<u>14,470</u>

IMAGO DEI

England & Wales - Charity number 1165176

Accounts

REGISTERED CHARITY NUMBER: 1165176

CHARITY COMMISSION
FIRST CONTACT

19 DEC 2023

RECORDED
RECEIVED

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Imago Dei Prison Ministry

CHARITY COMMISSION
FIRST CONTACT

9
16 DEC 2023

ACCOUNTS
RECEIVED

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the amended financial statements of the charity for the year ended 31 December 2021. 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 (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Imago Dei Prison Ministry's objectives are to advance the Christian faith and to provide resources to Chaplains and prisoners in HM Prisons. Such resources will include but not be limited to the teaching of educational courses generally and the teaching of Christian values, to equip and enable change in prisoners' behaviour and reduce re-offending.

To encourage and support Christian offenders in their faith in Jesus Christ.

To see people come to faith in Jesus Christ.

To see all prisoners, regardless of faith, empowered to change their lives with a new hope for the future.

To help all prisoners to know their true identity; their value and their purpose, and to help them to not be defined by their past.

To see all prisoners, regardless of faith, successfully and productively reintegrate into society.

To see family life restored.

To see a lower re-offending rate.

Towards the end of the year, it was decided that we would amend our charitable objectives to allow for us to house women upon release from prison, and also to be able to offer work experience opportunities to women on day release from prison. A pro bono solicitor was engaged and at the end of the year we were in negotiations to apply to the Charity Commission to amend the charity's objectives.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Significant Activities

PRISON WORK

2021 was another very different year due to the Covid-19 pandemic as we navigated several lockdowns and a variety of different regulations in the three different prisons. Our opportunities within the prison have been very reduced and limited due to the prisons being locked down and access not allowed to any volunteers for several months at a time.

However, the Director has been able to still attend HMP ESP every Monday and HMP Send every Wednesday in her capacity as a Chaplain when she was able to engage with the women through their doors as well as complete the necessary statutory duties; visiting women on ACCT documents, induction and release interviews and generally encouraging and chatting to women where possible. During intense periods of confinement, she was able to speak to the women in their rooms by telephone.

Throughout 2021 the total number of ID courses delivered were 11 to a total of 42 women in 3 prisons. In addition, she was able to offer pastoral support to an average of 24 women a week.

In addition, the ID young Adult's Team, ID Essence were able to deliver myLife courses to 21 young women in person, and 49 women completed in-cell myLife course/s in HMP Downview, they also regularly engaged with many women in a pastoral and mentoring capacity.

The Director and ID Essence were able to send many letters, cards and notes of encouragement to several of the women on their caseloads throughout lockdown in all 3 prisons as well as those who had been transferred to other prisons in the country.

We were able to distribute Faith Journals and Bible Studies into HMP Send during lockdown and a second batch of 736 ENCOURAGEMENT Pack into all 3 prisons. At Easter we distributed 200 Easter packs and 60 Worship CDs as well as 600 balls of wool.

Throughout it all, the Director was in regular contact with the Managing Chaplains in all 3 prisons and we continued to maintain good relationships with the prisons offering our support and services whenever restrictions were lifted and when opportunities arose.

The Director was able to continue taking Sunday Services in HMP East Sutton Park from May on a monthly basis. Hillsong was able to facilitate one worship evening in HMP Send in November.

In December, Imago Dei was able to facilitate helping another local charity, Empower-A-Woman, to donate Smile Christmas gift bags to over 450 prisoners in 3 prisons, HMP Downview, HMP Send and HMP East Sutton Park.

PRISON WORK - OVERSEAS

No overseas work or courses were undertaken in 2021.

ID: GRACE HOUSE PROJECT

The ID Grace House UK Project Manager continued to work on our housing project; accommodation for women leaving prison throughout the year. The Council of Reference, made up of 6 people including one Trustee, the Director and the GH Project Manager met bi-monthly, and a report given back to the Trustees at each Trustees' meeting. A sub group have met several times throughout the year to discuss policies.

The Project Manager has been able to finalise a selection of courses which will form the preparation training and be used in the community with Probation breakfast clubs. She was able to visit the Breakfast Club at The Vine Church in Maidstone.

She was also able to attend various networking events throughout the year including a conference at the House of Lords which has meant that we have been able to connect with other organisations, and reputable people in the accommodation provision sector. We also became members of Homeless Link in addition to several other networking organisations such as Clinks.

We continued to raise funds for our Grace House appeal throughout the year. A total of 850 churches were contacted asking for support, both financial and prayerful. Our plan is to follow up contacting churches in 2022 with a telephone call asking whether we can share the vision for ID Grace House UK within various church meetings.

Towards the end of 2021 we re-visited the idea of starting with a smaller property. It was decided by the Trustees that this would be a sensible option as it would be easier to fund and get support for a smaller property.

It is our intention to still pursue and open a 12 bedroomed property offering full support in the future.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

OBJECTIVES AND ACTIVITIES

We believe we are ready to open a house, have good connections with all the different prisons, Probation etc, and will be pursuing funding options for a smaller property in the new year.

ID ESSENCE

The merge between Imago Dei and Kahaila: Essence took effect in March. The transition went well, and the momentum continued throughout the year. The ID Essence team integrated well into the wider team, and we have maintained good working relationships with each other.

The reputation that ID Essence has in HMP Downview is good to see, and the Managing Chaplain there has expressed her gratitude to the ID Essence team for all that they do.

Overall, throughout 2021 ID Essence engaged with over 159 women both in and outside of the prison. They continue to have a growing caseload both in the prisons and with those that they engage with as

they resettled back into the community. At the end of the year, they had 17 women on their community caseload and are expecting that to grow in 2022.

The Director and ID Essence Project Manager visited HMP Bronzefield and met with the Managing Chaplain there to discuss the possibility of expanding the work of ID Essence there in 2022.

ID Essence has continued to have a presence on social media, were able to contribute a chapter to a book, and were involved in social justice reform throughout the year.

ID Essence maintained the majority of their regular donors after they merged with Imago Dei and continued to receive funds and donations throughout the year as well as secured several project costs as well as salary costs for 2022.

#SHEMATTERS CAMPAIGN

In May 2021 we launched a campaign called #SheMatters - raising awareness and highlighting the plight of women caught up in the Criminal Justice System; those in prison and those who have been released from prison, those who could end up in prison and those that have avoided prison but have unpaid community work to do. This campaign went well, and we connected with several like-minded organisations as a result.

We maintained a presence on social media and on our website - www.shematters.uk

#SHEMATTERS SHOP

We decided it would be a good opportunity to open a shop in the local community, in order to bring in an income for Imago Dei. This would also give us an opportunity to work with women on day release from prison, as well as those who have community hours to do instead of serving a custodial sentence.

We were able to secure a contract with the National Probation Service in order to offer work experience to women having to do their unpaid hours. We chatted with HMP East Sutton Park and hope to have women on their day release placements coming to join us in the shop.

The shop will sell women's and girl's clothing and accessories, books, games, art and handcrafted gifts and jewellery donated by the community and Imago Dei supporters. We hope to eventually sell products that are made within prisons and in Probation community projects.

After much looking around, we ended the year with a pro bono solicitor responsible for the conveyancing on 10 Monson Road, Tunbridge Wells. We negotiated a reduced rent for the first year and a reduced lease length and hope to take possession of the shop in April / May 2022.

It was decided it would be better to set up a Community Interest Company (CIC) where Imago Dei becomes a shareholder. This would allow us to trade, make a profit, and opens up a new channel of income from funders who give to CIC's. The Director worked with the solicitor to look at the Articles of Association that will govern the CIC. It will be called Imago Dei Community Interest Company, trading as the #SheMatters shop.

We are planning on employing a paid Shop Manager and hope that the shop can be staffed by volunteers from local churches and community groups who will help to empower, mentor, and equip women from prison out doing voluntary work and those from the community doing their unpaid hours. We are planning on setting up community hubs/collection points in various places within the community close to the shop.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Three Director's were appointed to oversee the CIC. They will meet in January 2022 to oversee progress of the shop as it opens.

COMMUNITY

In addition to the women that ID Essence support and mentor in the community, The Director has been meeting regularly with and supporting 2 ladies who both left prison during covid out in the community.

Statement of public benefit

Under the Charities Act 2011, charities are required to demonstrate that their aims are for the public benefit. The two key principles that must be met in this context are, first, that there must be an identifiable benefit or benefits; and secondly, that the benefit must be to the public or a section of the public. Charity Trustees must ensure that they carry out their charities aims for the public benefit, must have regard to the Charity Commission's guidance and must report on public benefit in their annual report.

Imago Dei Prison Ministry's Board of Trustees regularly monitors and reviews the success of the Charity in meeting its purpose and objectives. Imago Dei's purpose and objectives are the underpinning for its activities, which are all carried out for the public benefit.

Staffing, Governance and Volunteers

Throughout the year there have been very few opportunities for ID volunteers to go into prison. This is due to another year of prisons following Covid guidance and lockdowns. However, towards the end of the year the Director was able to take a new volunteer in to HMP Send and she will be starting to facilitate courses with us as soon as we are able to do so.

We had 2 new admin volunteers join us in the office on a weekly basis towards the end of the year. They will both continue to do so in the new year.

One volunteer continued to make gifts for the women in prison throughout the year.

ID Essence had 2 volunteers who have helped with admin and research throughout the year.

The Director was able to meet with several of the volunteers in December to check their availability for 2022 - we are blessed with seven understanding volunteers that want to help in the future, whenever Covid allows. All are available to help in 2022.

There are still 2 ladies who are wanting to see whether prison ministry is something they wish to pursue. This will happen again when Covid allows. Sadly, in 2021 we lost a couple of volunteers who have gone on to do other things with other organisations or whose circumstances have changed.

We were able to involve some volunteers with the assembling of our ENCOURAGEMENT Packs early in the year as well as Christmas gifts in December.

Three of Imago Dei's volunteers are prison leavers and have lived experience and have been able to share their perspectives and experience with others that are involved both in prison and sharing in churches.

Imago Dei Prison Ministry

Report of the Trustees for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

ID's Fundraiser submitted a report to the Trustees at each of the Trustee's meetings in 2021. She continued throughout the year applying for grant funding from several organisations and we had success towards the end of the year with some of those applications being approved and paid.

Our monthly regular donations increased, particularly for the ID Essence project. We are looking at ways to increase our donor acquisition in 2022 for all ID projects.

We had a couple of fundraising events throughout the year, an inflatable fun run, auction, afternoon tea. The Fundraiser also participated in a 100Km walk raising funds for ID Grace House UK. We are planning more events in 2022.

In December 2021 we participated in the Big Give Campaign and far exceeded our target amount of £5,000 when we raised £13,162 through the very generous giving of several of our supporters. This was match funded and a real success for Imago Dei. We hope to participate again in 2022.

Internal and external factors

During 2021 Imago Dei had 5 Trustees, one of whom is the Chair of trustees. The Trustees and the Director met regularly throughout the year, a total of 8 times, 2 of those occasions were additional extraordinary meetings. Reports from the ID Fundraiser, ID Essence Project Manager and ID Grace House UK Project Manager were submitted in advance of those meetings and were discussed at the meetings.

The Director worked full-time overseeing the daily activities as well as being an accredited Free Church Prison Chaplain and working inside. In addition, we continued employing a Development Manager until September when her role changed and she became the ID Grace House UK Project Manager, when we increased her days to 4 days per week. The PA to the Director increased her hours from 2 days a week at the start of the year and ended the year working 4 days per week.

After our merger with Essence in March 2021, one team member was employed as the full-time ID Essence Project Manager. One as a full-time ID Essence Community Development Worker and another as ID Essence's Support Worker who also increased her hours from 2 to 3 and then to full-time in September 2021.

We continued to employ a full-time ID Fundraiser.

We ended the year with 7 staff, 2 part-time and 5 full-time. On 24 January 2022 we will be joined by an additional part-time ID Essence Prisons Worker - she was recruited towards the end of 2021.

The Director was able to do a one-to-one supervision meeting with all the staff in December.

In addition, we paid for the services of a bookkeeper who worked one day a week. She is employed by Always Accounting.

The staff met regularly throughout the year when covid regulations allowed, either in person or over zoom. This was a valuable time of engagement and the team benefits from these regular meetings.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

ADMINISTRATION

Covid restrictions allowed for increased time in the office or working from home which gave us the opportunity to review our course resources, re-write policies, prepare for exhibitions, revamp our literature, and progress and develop the other projects we were working on.

We were also able to manage the transition, practicalities, and implications of the merge with Essence in a structured, efficient, and positive way.

A big project in 2021 was the decision to employ the services of Donorfy and set up a personalised CRM for all staff. This was a huge piece of work which fell primarily with the Fundraiser. It is a purpose-built platform which should help specifically with keeping records of funders, income, donors, donations, churches, volunteers etc. Training was given to all staff on how to best engage and use Donorfy. This should help with efficiency in record-keeping and make things simpler in 2022.

We were able to do a lot of networking with other organisations and join many webinars and share experiences and learn from others. We connected with MOJ, Probation, Clinks Women's

Network, Criminal Justice Network Meetings, Women on the Frontline, Pilotlight, Shannon's Trust and many other similar women's organisations.

TRAINING

We were able to host some ID prison training for staff and volunteers.

As a team; staff, some volunteers and one of the trustees participated in some Diversity, Equity and Inclusion training as well as Safeguarding Training for all those that work in prisons.

We have a list of training that we will be undertaking as a team in 2022.

The Director maintained her training and CPD with Churches in Community who accredit her as a Chaplain and participated in a 'Best You Now; course dealing with mental health. In addition, she was able to attend several Women In Leadership breakfasts over zoom.

The Director and Grace House Project Manager were able to deliver the FLOURISH Course to the rest of the staff team with a view to some of them being able to deliver it in prisons in the future.

OFFICE

We continued to rent an office with 2 rooms, one large and one small from the West Kent YMCA. Due to our growing team, we feel we will need to look at alternative bigger property in 2022 to enable more cohesive office working in the future.

We purchased new laptops for the staff team and installed a leased printer and copier for the office. A virtual landline was also installed offering remote usage.

ACCOUNTING

ID continue to use Always Accounting for payroll, accounting, and, also for our audit which is submitted to the Charity Commission yearly. In 2021 we also paid for the services of a bookkeeper one day per week. This has proven useful, and our accounts have been kept more up to date and should make our year end finalisation much quicker than in previous years.

SOCIAL MEDIA&: PUBLIC RELATIONS

Throughout the year, we were able to regularly produce an Imago Dei Newsletter to keep our supporters up to date with all the projects and attempted to highlight the plight of women being locked up for 23 hours per day for much of the year. ID Essence also produced a regular newsletter.

We emailed out daily prayers 2 or 3 times per week for those of our supporters that have signed up to support our work faithfully in prayer.

We had a couple of articles published in various magazines and online.

We continued to maintain a regular presence on Facebook, Instagram and Twitter sharing our news and events as well as having websites for ID Grace House UK, ID Essence, #SheMatters as well as our Imago Dei Prison Ministry website.

Imago Dei was a sponsor of Prison's Week, an annual event in October promoting Prisons and Prison work in Churches and prisons around the country. The Director is on their Board of

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Reference and met with them regularly throughout the year to plan the week. Imago Dei hosted an hour prayer slot throughout the week of Prison's Week, and contributed to the artwork and prayers for the event.

The Director joined the Welcome Directory team and helped to facilitate the Prisons Awareness course three times throughout the year to churches interested in signing up to receive people from prison upon release. An Imago Dei volunteer who is a prison leaver was also able to join and offer her insight and perspective on resettlement and acceptance into Church communities.

Throughout the year Imago Dei was able to speak at 19 church and community groups including the Soroptimists', an International Bible College, and Mother's Union, some online and others in person. This was a good opportunity to share the work we are involved in and to gain new supporters, funds, and volunteers.

EXHIBITING

Imago Dei exhibited for the first time at David's Tent Worship Festival in August. This was a successful time, and we had many people sign up to receive our newsletter and follow us on social media as well as participate in decorating cardboard hearts with a message to women in prison. We were able to distribute these with the Christmas gifts.

Several of the Imago Dei team helped to man the stand, engage with the public, share our vision and ministry, and give out literature.

FINANCIAL REVIEW

Financial position

The Charity continued its work in 2021. Incoming resources were slightly higher in 2021 at £239,512 (2020: £228,335).

Of the incoming resources £80,070 (2020: £45,825) of donations were received of which £27,636 (2020: £27,529) were restricted and related to Grace House.

Grants amounted to £143,355 (2020: £182,510) of which £95,454 (2020: £131,548) were restricted and £47,901 (2020: £50,962) were unrestricted.

Resources expended were significantly higher in 2021 at £225,043 (2020: £82,971). this is attributed to the increase in staffing.

At the year end the Trustees were happy that the charity reserves would be in line with the Reserves Policy and other expenditure.

Reserves policy

Imago Dei Prison Ministry need to ensure that it has adequate reserves in order that it can maintain the current provision of courses and support to prisoners in unforeseen circumstances should funding from any source temporarily cease or grants do not come to fruition.

Imago Dei Prison Ministry attempt to hold adequate reserves to cover on average, three months expenditure, based on expenditure in 2019 and 2020 and the budget for 2021 being £75,000

Going concern

The financial statements are prepared on a going concern basis, under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

FUTURE PLANS

We are planning a #SheMatters Criminal Justice Conference celebrating all those that work alongside the Criminal Justice Service, all the work that is done both inside and outside of prisons, as well as looking at the gaps in the service and ways in which we can collaborate to make positive change going forward. This will be held on 24 June 2022 in the River Centre, Tonbridge. All partner organisations will be invited as we hold seminars and work and learn together, to bring change for those that we work amongst.

SUMMARY

After another challenging year for many organisations and individuals we ended the year in a good position. We were able to maintain our ministry through tough times during which we doubled in size. This was a good and encouraging outcome. It is felt that Imago Dei has a very conscientious team that work well together and that are passionate about their jobs and the women they serve. This isn't taken for granted, we are aware it comes at a cost to each one and we are ever grateful for the commitment of so many that make the work happen and possible. Every Trustee, member of the Council of Reference, pray-er, supporter, funder, partnering organisation, volunteer and staff member contribute to a very challenging and important work that truly helps make a difference to the lives of those in prison and those leaving prisons.

We are grateful that we were able to continue going into prisons and have been able to maintain and even grow our relationships with prisons, Probation, and other similar organisations, as well as the women in prison and those that we support in the community."

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation and uses a Foundation Model Constitution, which was completed and signed on 4 January 2016.

The Trustee's annual report has been compiled with due regard to the guidance on public benefit published by the Charity Commission.

Recruitment and appointment of new trustees

Trustees were appointed by the founding director, based on their relevant skills, knowledge and experience.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165176

Principal address

PO Box 830
East Grinstead
West Sussex
RH19 9GU

Trustees

At the end of 2021 ID had 5 Trustees.

All names have been removed due to exemption - Charity Commission has details.

Independent Examiner

Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

Approved by order of the board of trustees on 21 September 2022 and signed on its behalf by:

Trustee

**Independent Examiner's Report to the Trustees of
Imago Dei Prison Ministry**

Independent examiner's report to the trustees of Imago Dei Prison Ministry

I report to the charity trustees on my examination of the accounts of Imago Dei Prison Ministry (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Katie Parsons
FMAAT AATQB
Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

21 September 2022

Imago Dei Prison Ministry

**Statement of Financial Activities
for the Year Ended 31 December 2021**

		Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		52,434	27,636	80,070	45,825
Charitable activities					
Prison Work UK		47,781	19,798	67,579	177,068
Parenting Courses		-	-	-	5,442
Grace House		-	50,000	50,000	-
Essence		120	25,656	25,776	-
Other trading activities	2	16,068	20	16,088	-
Total		<u>116,403</u>	<u>123,110</u>	<u>239,513</u>	<u>228,335</u>
EXPENDITURE ON					
Raising funds		324	31,684	32,008	12,144
Charitable activities					
Prison Work UK		17,798	59,641	77,439	68,665
Grace House		199	21,944	22,143	69
Mens Ministry		-	-	-	293
Essence		37,479	19,014	56,493	-
Other		21,604	15,356	36,960	1,800
Total		<u>77,404</u>	<u>147,639</u>	<u>225,043</u>	<u>82,971</u>
NET INCOME/(EXPENDITURE)		38,999	(24,529)	14,470	145,364
Transfers between funds	10	9,333	(9,333)	-	-
Net movement in funds		48,332	(33,862)	14,470	145,364
RECONCILIATION OF FUNDS					
Total funds brought forward		42,536	141,803	184,339	38,975
TOTAL FUNDS CARRIED FORWARD		<u>90,868</u>	<u>107,941</u>	<u>198,809</u>	<u>184,339</u>

The notes form part of these financial statements

Imago Dei Prison Ministry

**Balance Sheet
31 December 2021**

	Notes	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Intangible assets	6	2,520	-	2,520	-
Tangible assets	7	2,436	-	2,436	2,066
		<u>4,956</u>	<u>-</u>	<u>4,956</u>	<u>2,066</u>
CURRENT ASSETS					
Debtors	8	4,781	391	5,172	4,238
Cash at bank		85,170	107,547	192,717	179,916
		<u>89,951</u>	<u>107,938</u>	<u>197,889</u>	<u>184,154</u>
CREDITORS					
Amounts falling due within one year	9	(4,037)	1	(4,036)	(1,881)
NET CURRENT ASSETS		<u>85,914</u>	<u>107,939</u>	<u>193,853</u>	<u>182,273</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>90,870</u>	<u>107,939</u>	<u>198,809</u>	<u>184,339</u>
NET ASSETS		<u>90,870</u>	<u>107,939</u>	<u>198,809</u>	<u>184,339</u>
FUNDS	10				
Unrestricted funds:					
Unrestricted funds				90,870	42,536
Restricted funds				107,939	141,803
TOTAL FUNDS				<u>198,809</u>	<u>184,339</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2022 and were signed on its behalf by:

Trustee

Imago Dei Prison Ministry

Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Fixtures and fittings	- Straight line over 5 years
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

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

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events	16,088	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

4. STAFF COSTS

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

	31.12.21	31.12.20
Charitable Activities	5	2
Raising Funds	1	1
Support	1	1
	<u>7</u>	<u>4</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,296	27,529	45,825
Charitable activities			
Prison Work UK	50,962	126,106	177,068
Parenting Courses	-	5,442	5,442
Total	<u>69,258</u>	<u>159,077</u>	<u>228,335</u>
EXPENDITURE ON			
Raising funds	7,218	4,926	12,144
Charitable activities			
Prison Work UK	36,688	31,977	68,665
Grace House	-	69	69
Mens Ministry	-	293	293
Other	1,800	-	1,800
Total	<u>45,706</u>	<u>37,265</u>	<u>82,971</u>
NET INCOME	23,552	121,812	145,364
RECONCILIATION OF FUNDS			
Total funds brought forward	18,984	19,991	38,975
TOTAL FUNDS CARRIED FORWARD	<u>42,536</u>	<u>141,803</u>	<u>184,339</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
Additions	2,800
	<u> </u>
AMORTISATION	
Charge for year	280
	<u> </u>
NET BOOK VALUE	
At 31 December 2021	2,520
	<u> </u>
At 31 December 2020	-
	<u> </u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021	-	3,694	3,694
Additions	259	1,263	1,522
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	259	4,957	5,216
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 January 2021	-	1,628	1,628
Charge for year	52	1,100	1,152
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	52	2,728	2,780
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 December 2021	207	2,229	2,436
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	-	2,066	2,066
	<u> </u>	<u> </u>	<u> </u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other debtors	16	1,022
Prepayments and accrued income	3,697	1,858
Prepayments	1,459	1,358
	<u> </u>	<u> </u>
	5,172	4,238
	<u> </u>	<u> </u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	133	-
Taxation and social security	3,850	(201)
Other creditors	53	2,082
	<u>4,036</u>	<u>1,881</u>

10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Unrestricted funds	42,536	39,001	9,333	90,870
Restricted funds				
Restricted funds	141,803	(24,531)	(9,333)	107,939
TOTAL FUNDS	<u>184,339</u>	<u>14,470</u>	<u>-</u>	<u>198,809</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	116,403	(77,402)	39,001
Restricted funds			
Restricted funds	123,110	(147,641)	(24,531)
TOTAL FUNDS	<u>239,513</u>	<u>(225,043)</u>	<u>14,470</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted funds	18,984	23,552	42,536
Restricted funds			
Restricted funds	19,991	121,812	141,803
TOTAL FUNDS	<u>38,975</u>	<u>145,364</u>	<u>184,339</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. 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			
Unrestricted funds	69,258	(45,706)	23,552
Restricted funds			
Restricted funds	159,077	(37,265)	121,812
TOTAL FUNDS	<u>228,335</u>	<u>(82,971)</u>	<u>145,364</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Unrestricted funds	18,984	62,553	9,333	90,870
Restricted funds				
Restricted funds	19,991	97,281	(9,333)	107,939
TOTAL FUNDS	<u>38,975</u>	<u>159,834</u>	<u>-</u>	<u>198,809</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	185,661	(123,108)	62,553
Restricted funds			
Restricted funds	282,187	(184,906)	97,281
TOTAL FUNDS	<u>467,848</u>	<u>(308,014)</u>	<u>159,834</u>

Transfers between funds

In the year ended 31 December 2020 £9,333 of unrestricted funds had been incorrectly allocated to the restricted funds. This was identified in the year to 31 December 2021 and transferred.

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

12. AMENDMENTS TO ORIGINAL ACCOUNTS

These financial statements replace the original accounts, and are now the final accounts for the charity for the year ended 31 December 2021. The accounts have been prepared as they were at the date of the original accounts.

The amendments relate to incorrect allocations of the restricted expenditure. Expenditure of £49,686 had been incorrectly allocated against the unrestricted fund.

Imago Dei Prison Ministry

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	78,659	30,376
Gift aid	1,411	15,449
	80,070	45,825
Other trading activities		
Fundraising events	16,088	-
Charitable activities		
Grants	143,355	182,510
	239,513	228,335
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Wages	29,375	11,827
Social security	1,615	-
Pensions	694	231
Postage and stationery	6	-
	31,690	12,058
Other trading activities		
Events	318	86
Charitable activities		
Wages	86,376	11,184
Social security	4,727	-
Pensions	1,904	176
Resources	3,047	2,930
Postage and stationery	4,545	105
Advertising	1,401	1,800
Other expenses	1,389	998
Churches in communities	110	240
Training	1,894	65
Travel costs	7,210	3,904
Bank charges	285	-
Communications	920	-
Computer costs	2,825	-
Subscriptions	662	-
	117,295	21,402
Support costs		
Management		
Wages	35,378	17,411
Social security	1,922	-
Pensions	787	367
Advertising	1,000	247
	39,087	18,025

This page does not form part of the statutory financial statements

Imago Dei Prison Ministry

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
Management		
Finance		
Insurance	426	374
Bank charges	259	147
	685	521
 Information technology		
Communications	-	225
Computer costs	3,992	2,715
	3,992	2,940
 Other		
Wages	10,704	11,589
Social security	660	-
Pensions	228	204
Rent and rates	5,850	6,597
Postage and stationery	506	1,244
Sundries	1,004	739
Tithe	-	4,000
Subscriptions	1,199	364
Travel	36	338
Training	199	-
Computer software	280	-
Fixtures and fittings	52	-
Computer equipment	1,099	1,064
	21,817	26,139
 Governance costs		
Auditors' remuneration for non audit work	400	400
Accountancy and legal fees	1,400	1,400
Bookkeeping	8,359	-
	10,159	1,800
 Total resources expended		
	225,043	82,971
 Net income		
	14,470	145,364

This page does not form part of the statutory financial statements

IMAGO DEI

England & Wales - Charity number 1165176

Accounts

REGISTERED CHARITY NUMBER: 1165176

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Imago Dei Prison Ministry**

Imago Dei Prison Ministry

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

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Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2020

The trustees present their report with the amended financial statements of the charity for the year ended 31 December 2020. 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 (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Imago Dei Prison Ministry's objectives are to advance the Christian faith and to provide resources to Chaplains and prisoners in HM Prisons. Such resources will include but not be limited to the teaching of educational courses generally and the teaching of Christian values, to equip and enable change in prisoners' behaviour and reduce re-offending.

To encourage and support Christian offenders in their faith in Jesus Christ.

To see people come to faith in Jesus Christ.

To see all prisoners, regardless of faith, empowered to change their lives with a new hope for the future.

To help all prisoners to know their true identity; their value and their purpose, and to help them to not be defined by their past.

To see all prisoners, regardless of faith, successfully and productively reintegrate into society.

To see family life restored.

To see a lower re-offending rate.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Significant Activities
PRISON WORK UK

An overview of ID's ministry, objectives and aims would show clearly that whilst in principle there is still ongoing work in HMP Send, Surrey, HMP East Sutton Park, Kent and MP Downview, Sutton, Surrey, it has been extremely limited during 2020. Unfortunately, due to the Covid-19 lockdowns, the prison population were locked in their cells for 23 hours a day. Therefore, it was not possible to fulfil ID's normal programme. It fact it was only possible to deliver 6 courses to a total of 25 women before Covid became the serious issue that it now is and the official 'lockdown' effectively closed most of ID's in-prison work. These included the usual courses on Parenting, Victim Awareness, Understanding Loss, Understanding Forgiveness and FLOURISH. All our ID Courses have been subject of a continuing update throughout 2020.

PRISON WORK - OVERSEAS

No overseas work or courses were undertaken in 2020.

MEN'S MINISTRY

ID'S plan to develop a men's course to run alongside the women's FLOURISH course, has currently been put on hold in order for it to concentrate its efforts on the ID: Grace House project. However, it is hoped that the men's version of FLOURISH: THRIVE, which has already been almost fully developed, may then be marketed as an off-the-shelf course for men's prisons, hopefully producing another income source for ID.

ID: GRACE HOUSE PROJECT

For some time, ID has been seeking to address the very important needs of women being discharged from prison with nowhere to actually go, and very little resources of any kind to support themselves immediately after release or to sustain them in the future. This often leads to a very high re-offending crime rate and subsequent re-sentencing. This failure in the system has a very high cost to offenders and also the government.

In the hope of addressing this serious 'flaw in the system' in some way, a project, ID: Grace House, endeavours to provide safe, supervised accommodation and pastoral care for women immediately on their release from prison. This is not intended to be a short term 'night shelter' type of accommodation but a longer-term support and resettlement facility allowing women to be reintegrated into society in a more measured and, hopefully more effective manner. As well as pastoral and personally supporting care, the project will also embrace life-skills and re-settlement training. Such a project will hopefully enable women to find their place back in society with supported independence. ID is convinced that this project will reduce the re-offending and subsequent re-sentencing for at least some women. This project has continued to progress throughout the year.

ID's Council of Reference for ID: Grace House, met bi-monthly and the Development Manager, who oversights the project, presented her development report to the Trustees at each of their bi-monthly meetings.

In September 2020 Peter Barnard, an ID Trustee, joined the ID: Grace House Council of Reference. With other members of this group, Auxy Muganiwah and Wendy Pritchard, they met several times throughout the year to discuss policies, under the oversight of the Development Manager, Sally Treloar. They have all been very busy determining the preparation training, writing the 'house policies', as well as progressing the project generally and particularly through the large funding issues.

Prior to lockdown ID's Director, joined by ID's Development Manager visited a project in Birmingham gleaning useful information, with respect to smaller scale projects. After evaluating the situation and researching smaller projects and costs etc it is still considered that a 12 bedroomed project is a more cost effective and better working option, in terms of meeting Grace House's unique and original concept. This research and its findings were shared at a Trustees meeting and the decision to support the 12 bed choice was the overwhelming view of the Trustees.

In October 2020 a Grace House appeal was devised and implemented, seeking funding for a deposit for when we find a suitable property. A website went live developing social media pages aiming to increase the need for Grace House and raising its profile. ID believes that it is not far off being ready to open a house and the next stages are to actively seek funding for the project in 2021.

KAHAILA: ESSENCE

Kahaila: Essence, is a prison ministry working with 18-25 year old women, currently in HMP Downview, and also supports young women upon their release into the community.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2020

OBJECTIVES AND ACTIVITIES

After considerable discussion centred around the synergy between ID Prison Ministry and Kahaila: Essence in September, it was agreed that the two ministries, being mutually compatible and complimentary, would merge. ID's Director Tracy Sickel and Jo Hobson, Essence Director, have known and supported each other in the different projects over the past 8 years. Prior to the merger agreement with ID, Jo Hobson was also an ID Trustee. She has since relinquished her ID trusteeship as she will become an employee of ID post-merger once completed.

The ministry that Essence exercised to younger women is something that ID had envisaged developing as part of its future growth planning and therefore it was considered that this merger would be a positive and progressive development for both ministries. Essence will become a project of ID, known as ID: ESSENCE with Jo Hobson as the Project Manager. It is hoped that the transition will all be in place by the end of March 2021. ID continues to look at TUPE for guidance and will work closely with Kahaila to expedite this merger process.

Statement of public benefit

Under the Charities Act 2011, charities are required to demonstrate that their aims are for the public benefit. The two key principles that must be met in this context are, first, that there must be an identifiable benefit or benefits; and secondly, that the benefit must be to the public or a section of the public. Charity Trustees must ensure that they carry out their charities aims for the public benefit, must have regard to the Charity Commission's guidance and must report on public benefit in their annual report.

Imago Dei Prison Ministry's Board of Trustees regularly monitors and reviews the success of the Charity in meeting its purpose and objectives. Imago Dei's purpose and objectives are the underpinning for its activities, which are all carried out for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

At present the bulk of ID's income continues to come from grant making organisations and although it was the intention to try and increase the regular monthly income from individual donors, Covid prevented ID from physically doing any deputations in Churches in 2020. Presentations of ID's ministry in churches has been an important element of increasing awareness of imprisoned women's needs, eliciting prayer support and also raising funding: usually undertaken by the Director or Development Manager. It is hoped to resume this important aspect of ID's work as soon as Covid restrictions allow.

As part of the ongoing appeals for funding that remain open, ID were able to conduct an Online Auction of Promises and also a Virtual Quiz Night, both on the Zoom virtual platform. Approximately £3,200 was raised plus, ID also gained a number of new subscribers to its mailing list, adding to the continuity and security of funding.

Due to not having a fundraiser for most of the year, the Development Manager undertook this role personally and wrote most of the funding bid proposals. ID has been very fortunate to have gained several new funders awarding grants as a result of all the Development Manager's hard work.

On her employment towards the end of the year, the new Fundraiser, as one of her first projects, was able to quickly develop a fundraising strategy going forwards from January 2021. A number of funding bid proposals were also submitted during this early period. However, there is normally a fairly protracted lead time from proposal to actual funding, so the success of these bids will only become apparent in 2021

ID continues to use Stewardship, Just Giving and Enthuse as giving platforms.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Whilst 2020 was a very different, challenging, and at times, an extremely difficult year, due to the Covid-19 pandemic which first came into UK focus in March, ID maintained its own mission focus throughout. Several of ID's staff and Trustees became ill suffering from the virus and ID's opportunities within the prison were dramatically and severely reduced, limited due to the prisons being locked down and access not allowed to any volunteers.

At the start of 2020 ID had 3 Trustees: Joanna Hobson, Rik Pears and Jacque Mhako. Tracy Sickel is the Director and an accredited Free Church Prison Chaplain. In addition, Sally Treloar continues to work as ID's Development Manager.

Jo Hobson stood down from being a Trustee in September after we agreed on a merger with Essence, another small prison ministry: Jo Hobson is the Director of Essence. In September Peter Barnard and Dominique Hendrikson-Gerrick became Trustees and in November Nellie Pindeni also joined the Board of Trustees. ID finished 2020 with 5 Trustees.

The Trustees and Director met together bi-monthly, throughout the year on the Zoom platform and in addition, have discussed other issues by email, text and phone calls. Monitoring and supporting throughout the year.

In January 2020 ID employed a new PA for the Director. In June this appointment was mutually and amicably terminated: the appointee being unable to fulfil her role, due to long-term sickness. However, a new appointee, Ruth Baker, joined ID as the Director's Personal Assistant at the end of July on a part-time 2 days per week contract.

At the beginning of the year ID's staffing plan was to also employ a full-time fundraiser. But due to Covid uncertainty, this didn't happen until the 13th July when ID employed a fundraiser, but unfortunately, this appointment did not prove satisfactory and the appointee's probationary contract was terminated on 3rd September 2020. During the second national lockdown another person was appointed, starting as the full time Fundraiser on 1st December 2020.

Imago Dei Prison Ministry and its service users are fortunate to benefit from volunteers who play a major part in the service delivery and development. ID has approximately 18 regular volunteers, who, under non-Covid unrestricted conditions, would normally give around 900 hours of their time in prison work, course delivery, assisting with Sunday services, admin support and fundraising endeavours.

Again, under normal non-Covid conditions, ID would convene basic training for all ID volunteers generally on a twice-yearly basis. Group supervision would normally also be convened on a bi-monthly basis for all those that work or volunteer in the prison. Several dates were set in 2020 for ID's in-house training. However, such courses really need to be in person and not virtually via Zoom etc. The plan is to re-convene these courses once restrictions are lifted.

Although virtual platforms are not ideal for some types of training, ID's Director and Development Manager both attended such a course on the important subject of LGBTQ+ convened by ESSENCE. This course proved to be both insightful and helpful.

The Covid-19 lockdown also meant that there were very few opportunities for ID's volunteers to enter any of the prisons. Due to the fact that the women were locked up for 23 hours a day, it was impossible to convene any of the usual courses and it was also not possible to hold Sunday worship services or worship nights.

However, ID's Director was able to attend HMP Send every Wednesday, in her capacity as a key-worker volunteer chaplain. Enabling her to engage with women through their cell doors, as well as completing necessary statutory duties: visiting women on ACCT documents, (i.e. those at risk of self-harm or suicide), induction interviews and generally engaging in encouraging conversation where possible.

The Director has also been able to maintain working relationships and has also been able to attend several leadership breakfast meetings during lockdown. Imago Dei Prison Ministry have developed excellent working relationships with other charities in order to co-deliver courses both in prisons and with ex-offenders and disadvantaged women.

In spite of the challenges of Covid lockdown, which brought pause to ID's normal activities, it was able to produce a FLOURISH 'taster' course, which was distributed to all women in HMP's Downview, East Sutton Park and Send. As a written 'taster' of the course, it enabled the women incarcerated in these prisons to consider, and then to register their interest in attending the course, once they actually became available post-lockdown.

From the end of July, the Director was able to attend HMP East Sutton Park for a half a day. Courses were then able to resume on a very reduced, ad hoc basis, on a one-to-one basis in September for a short time.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Due to the extremely arduous conditions placed upon the women during lockdown, ID sought other ways to alleviate the pressure on the prison population. In liaison with the Chaplaincy Departments, ID were able to produce 650 'Encouragement Packs' which were distributed to HMP's Send, East Sutton Park, Downview, Bronzefield, and Highdown during lockdown. These were given to help engage and encourage the recipients and to help reduce mental health issues during the prolonged times locked in their cells.

As another element of Imago Dei Prison Ministry's pastoral care, ID produced and distributed rain ponchos to 450 women in HMP's Downview and Send. These ponchos enabled the women to take advantage of their very limited outside exercise opportunities, even if it was raining. In addition, ID also supplied several audio Bibles on CD for the Chaplaincy Departments.

It also needs to be recorded that ID's Director was able to send many letters, cards and notes of encouragement to several of the women on her caseload throughout lockdown, in all 3 prisons. Throughout it all, she has been in regular contact with the Managing Chaplains in all 3 prisons and ID have continued to maintain good relationships with the prisons offering its support and services whenever restrictions lift.

ID's FLOURISH course has quite a wide-ranging application and prior to the Covid 'lockdown' the Director and Development Manager were able to deliver a course at the Luminary Bakery, in Camden, London: a social enterprise working with disadvantaged women, some of whom are ex-offenders. ID hope to continue growing this relationship and deliver more courses to them in 2021 if Covid restrictions allow.

In December, ID was able to facilitate helping another local charity, Empower-A-Woman, to donate 'Smile' Christmas gift bags to over 600 prisoners in HMP's Downview, Send and East Sutton Park.

A positive outcome of the Covid restrictions has been the increased time in the office or working from home, facilitating opportunity to re-write and update ID's FLOURISH course, look at other materials and resources, also ensuring administration is up to date. This also enabled ID staff time to re-write policies and progress other projects currently being created and developed.

Equally important during this period was the attainment of CTC's - security clearance - processed for 5 new volunteers. All volunteers are now ready for the time when prisons are reopened again and ID's courses can recommence.

During 2020 it was quickly assessed that with a growing team of staff and volunteers a larger office facility was required. New premises were located and secured and in June ID moved into 2 offices: one small and one large from the West Kent YMCA in Tower House, Vale Rise, Tonbridge, Kent, TN9 1TB. Shared use of the boardroom, kitchen, toilets, small lounge and some parking spaces were also part of the agreement. This new facility works well and has given ID much more space enabling the whole team to work together: although presently socially distanced. This has proved to be a much more efficient and convenient work space, facilitating a closer and more helpful working environment, further enhancing team relationships. The shared use of the boardroom, negotiated as part of the overall deal, coupled to its easy access location, has also been extremely beneficial in facilitating the Trustees' bi-monthly meetings and will be useful for training in the future.

However, due to Covid restrictions, like many organisations, ID staff have been working remotely from home, with supervisions and staff meetings convened on Zoom. Ability to function well in this way required an upgrade of the IT provision for all staff. New or upgraded laptop computers, installing a new network and server, and taking out an IT support contract were essential. ID now has an up to date, stable and technically supported IT system.

ACCOUNTING

ID continue to use Always Accounting for payroll, accounting, and also for the audit which is submitted to the Charity Commission yearly. Another element of ID's future growth need was identified as the increasing necessity to employ a book keeper, one day a week, to maintain the accounts or, alternatively, employ Always Accounting to do additional work as ID continues to grow as an organisation. This action is part of the 2021 planning.

Imago Dei Prison Ministry
Report of the Trustees
for the Year Ended 31 December 2020

FINANCIAL REVIEW

Financial position

Covid restrictions during the year precluded opening bank accounts in person. However, ID was finally able to submit application forms to CAF Bank in December to open two new bank accounts, ID: Essence and ID: Grace House.

Our annual tithe gift of £4,000 was donated to The Nehemiah Project, an accommodation project for men leaving prison. ID was also able to donate £300 towards the 'Smile' Gift Bags for Empower-A-Woman.

The Charity continued its work in 2020. Incoming resources were significant higher in 2020 at £228,335 (2019: £94,134). Of the incoming resources £45,825 of donations were received of which £27,529 were restricted and related to Grace House at £5,027 and Prison Work UK at £22,502. Unrestricted donations of £17,046 for Prison Work UK and £1,250 for Essence. Grants amounted to £182,510 all relating to Prison Work UK of which £131,548 were restricted and £50,962 were unrestricted.

Resources expended were higher in 2020, at £82,971 (2019: £66,527).

At the year end the Trustees were happy that the charity reserves would be in line with the Reserves Policy and other expenditure.

Reserves policy

Imago Dei Prison Ministry need to ensure that it has adequate reserves in order that it can maintain the current provision of courses and support to prisoners in unforeseen circumstances should funding from any source temporarily cease or grants do not come to fruition.

Imago Dei Prison Ministry attempt to hold adequate reserves to cover on average, three months expenditure, based on expenditure in 2018 and 2019 and the budget for 2020 being £15,000

Going concern

The financial statements are prepared on a going concern basis, under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

FUTURE PLANS

SOCIAL MEDIA & PUBLIC RELATIONS

In spite of the challenges that Covid restrictions impacted on the practical applications of ID's ministry to HMPs it was nonetheless able to regularly produce a Newsletter throughout the year. These Newsletters enabled ID to keep its supporters up to date and to also highlight the seriously challenging situations that impact women being locked up for 23 hours per day.

It was also possible for ID to produce daily prayers, 3 or 4 times per week, for those ID supporters that have signed up to faithfully support the work in prayer. The ID team also successfully published a couple of articles in, Evangelicals Now, and Inspire, magazines. Added to the regularly updated Facebook, Instagram and Twitter social mediums with ID's latest news, coupled to a new ID: Grace House website and the ID website, communications from ID to supporters, donors and generally interested parties, has strengthened ID's position in the prison charity sector.

ID's Director and her PA were both able to participate in the Prison's Conference in October online. It should also be noted here that ID became a sponsor of Prison's Week: an annual event in October promoting Prisons and Prison work in Churches and prisons around the country. ID's Director was invited to join their Board of Reference and met with them in October 2020. She will be on their working group to help organise Prisons Week 2021 starting in January. This is another positive platform to raise the profile of ID and network with other organisations.

SUMMARY

In summary ID's Director, Tracy Sickel writes:

'At the end of what has been a very challenging year for so many I am super grateful to the Lord for his constant provision and faithfulness to ID. It has been a year of growth in terms of the Staff Team. We end the year with 4 staff which is amazing. We have maintained contact, good relationships, and a presence in all 3 prisons that we work in. We have waiting lists for all our courses in those prisons for when lockdown ends. Our Trustee Board and Council of Reference are strong teams and we have exciting things ahead with both our projects, ID: Grace House and ID: Essence.

As ever, I am very grateful for the help and support, practically, prayerfully, and financially of many people in our staff team, volunteers, Council of Reference, Trustees and supporters.'

Imago Dei Prison Ministry

**Report of the Trustees
for the Year Ended 31 December 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation and uses a Foundation Model Constitution, which was completed and signed on 4 January 2016.

The Trustee's annual report has been compiled with due regard to the guidance on public benefit published by the Charity Commission.

Recruitment and appointment of new trustees

Trustees were appointed by the founding director, based on their relevant skills, knowledge and experience.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165176

Principal address

PO Box 830
East Grinstead
West Sussex
RH19 9GU

Trustees

At the end of 2020 ID had 5 Trustees.

All names have been removed due to exemption - Charity Commission has details.

Independent Examiner

Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**Independent Examiner's Report to the Trustees of
Imago Dei Prison Ministry**

Independent examiner's report to the trustees of Imago Dei Prison Ministry

I report to the charity trustees on my examination of the accounts of Imago Dei Prison Ministry (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Katie Parsons

Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

Date:

Imago Dei Prison Ministry

**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		18,296	27,529	45,825	34,244
Charitable activities					
Prison Work UK		50,962	126,106	177,068	57,945
Parenting Courses		-	5,442	5,442	1,945
Total		<u>69,258</u>	<u>159,077</u>	<u>228,335</u>	<u>94,134</u>
EXPENDITURE ON					
Raising funds		7,218	4,926	12,144	3,099
Charitable activities					
Prison Work UK		36,688	31,977	68,665	42,349
Parenting Courses		-	-	-	2,365
Grace House		-	69	69	117
Mens Ministry		-	293	293	73
Other		1,800	-	1,800	18,524
Total		<u>45,706</u>	<u>37,265</u>	<u>82,971</u>	<u>66,527</u>
NET INCOME		23,552	121,812	145,364	27,607
RECONCILIATION OF FUNDS					
Total funds brought forward		18,984	19,991	38,975	11,368
TOTAL FUNDS CARRIED FORWARD		<u>42,536</u>	<u>141,803</u>	<u>184,339</u>	<u>38,975</u>

The notes form part of these financial statements

Imago Dei Prison Ministry

**Balance Sheet
31 December 2020**

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	5	2,066	-	2,066	564
CURRENT ASSETS					
Debtors	6	3,867	371	4,238	1,413
Cash at bank		38,481	141,435	179,916	37,579
		<u>42,348</u>	<u>141,806</u>	<u>184,154</u>	<u>38,992</u>
CREDITORS					
Amounts falling due within one year	7	(1,878)	(3)	(1,881)	(581)
NET CURRENT ASSETS		<u>40,470</u>	<u>141,803</u>	<u>182,273</u>	<u>38,411</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>42,536</u>	<u>141,803</u>	<u>184,339</u>	<u>38,975</u>
NET ASSETS		<u>42,536</u>	<u>141,803</u>	<u>184,339</u>	<u>38,975</u>
FUNDS	8				
Unrestricted funds:					
Unrestricted funds				42,536	18,984
Restricted funds				141,803	19,991
TOTAL FUNDS				<u>184,339</u>	<u>38,975</u>

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

.....
Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Computer equipment - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

3. STAFF COSTS

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

	31.12.20	31.12.19
Charitable Activities	2	2
Raising Funds	1	1
Support	1	1
	<u>4</u>	<u>4</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,213	31	34,244
Charitable activities			
Prison Work UK	33,445	24,500	57,945
Parenting Courses	-	1,945	1,945
Total	<u>67,658</u>	<u>26,476</u>	<u>94,134</u>
EXPENDITURE ON			
Raising funds	417	2,682	3,099
Charitable activities			
Prison Work UK	37,114	5,235	42,349
Parenting Courses	1,575	790	2,365
Grace House	-	117	117
Mens Ministry	73	-	73
Other	18,524	-	18,524
Total	<u>57,703</u>	<u>8,824</u>	<u>66,527</u>
NET INCOME	9,955	17,652	27,607
RECONCILIATION OF FUNDS			
Total funds brought forward	9,029	2,339	11,368
TOTAL FUNDS CARRIED FORWARD	<u>18,984</u>	<u>19,991</u>	<u>38,975</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2020	1,128
Additions	2,566
	<u>3,694</u>
At 31 December 2020	<u>3,694</u>
DEPRECIATION	
At 1 January 2020	564
Charge for year	1,064
	<u>1,628</u>
At 31 December 2020	<u>1,628</u>
NET BOOK VALUE	
At 31 December 2020	<u>2,066</u>
At 31 December 2019	<u>564</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other debtors	1,022	-
Prepayments and accrued income	1,858	-
Prepayments	1,358	1,413
	<u>4,238</u>	<u>1,413</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Taxation and social security	(202)	(1,226)
Other creditors	2,083	1,807
	<u>1,881</u>	<u>581</u>

8. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted funds	18,984	23,552	42,536
Restricted funds			
Restricted funds	19,991	121,812	141,803
TOTAL FUNDS	<u>38,975</u>	<u>145,364</u>	<u>184,339</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	69,258	(45,706)	23,552
Restricted funds			
Restricted funds	159,077	(37,265)	121,812
TOTAL FUNDS	<u>228,335</u>	<u>(82,971)</u>	<u>145,364</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
Unrestricted funds	9,029	9,955	18,984
Restricted funds			
Restricted funds	2,339	17,652	19,991
TOTAL FUNDS	<u>11,368</u>	<u>27,607</u>	<u>38,975</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	67,658	(57,703)	9,955
Restricted funds			
Restricted funds	26,476	(8,824)	17,652
TOTAL FUNDS	<u>94,134</u>	<u>(66,527)</u>	<u>27,607</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted funds	9,029	33,507	42,536
Restricted funds			
Restricted funds	2,339	139,464	141,803
TOTAL FUNDS	<u>11,368</u>	<u>172,971</u>	<u>184,339</u>

Imago Dei Prison Ministry

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	136,916	(103,409)	33,507
Restricted funds			
Restricted funds	185,553	(46,089)	139,464
TOTAL FUNDS	<u>322,469</u>	<u>(149,498)</u>	<u>172,971</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

10. AMENDMENTS TO ORIGINAL ACCOUNTS

These financial statements replace the original accounts, and are now the final accounts for the charity for the year ended 31 December 2020. The accounts have been prepared as they were at the date of the original accounts.

The amendments relate to incorrect allocations of the restricted income and expenditure. Income of £17,500 had been allocated to the unrestricted fund and £23,962 had been incorrectly allocated to the restricted fund, The net effect of this was £6,462. Associated restricted expenditure of £24,294 had been incorrectly allocated against the unrestricted fund. The net effect of the amendments is £30,756.

Imago Dei Prison Ministry

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,376	34,244
Gift aid	15,449	-
	45,825	34,244
Charitable activities		
Grants	182,510	59,890
	228,335	94,134
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Wages	11,827	2,639
Pensions	231	43
	12,058	2,682
Other trading activities		
Advertising and promotional	-	417
Events	86	-
	86	417
Charitable activities		
Wages	11,184	26,578
Pensions	176	416
Resources	2,930	100
Postage and stationery	105	177
Advertising	1,800	738
Other expenses	998	433
Churches in communities	240	240
Training	65	1,498
Travel costs	3,904	8,644
	21,402	38,824
Support costs		
Management		
Wages	17,411	5,512
Pensions	367	110
Advertising	247	-
	18,025	5,622
Finance		
Insurance	374	215
Bank charges	147	66
	521	281
Information technology		
Communications	225	300
Carried forward	225	300

This page does not form part of the statutory financial statements

Imago Dei Prison Ministry

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	31.12.20 £	31.12.19 £
Information technology		
Brought forward	225	300
Computer costs	2,715	673
	2,940	973
 Other		
Wages	11,589	3,786
Pensions	204	-
Rent and rates	6,597	6,192
Postage and stationery	1,244	548
Sundries	739	741
Tithe	4,000	4,000
Subscriptions	364	40
Travel	338	339
Computer equipment	1,064	282
	26,139	15,928
 Governance costs		
Auditors' remuneration for non audit work	400	-
Accountancy and legal fees	1,400	1,800
	1,800	1,800
 Total resources expended	82,971	66,527
 Net income	145,364	27,607

This page does not form part of the statutory financial statements