

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

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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.

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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.

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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 Jacquie 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.

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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 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.

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	-
	<hr/> 45,825	<hr/> 34,244
Charitable activities		
Grants	182,510	59,890
	<hr/> 228,335	<hr/> 94,134
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Wages	11,827	2,639
Pensions	231	43
	<hr/> 12,058	<hr/> 2,682
Other trading activities		
Advertising and promotional	-	417
Events	86	-
	<hr/> 86	<hr/> 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
	<hr/> 21,402	<hr/> 38,824
Support costs		
Management		
Wages	17,411	5,512
Pensions	367	110
Advertising	247	-
	<hr/> 18,025	<hr/> 5,622
Finance		
Insurance	374	215
Bank charges	147	66
	<hr/> 521	<hr/> 281
Information technology		
Communications	225	300
Carried forward	225	300

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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
	<hr/> 2,940	<hr/> 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
	<hr/> 26,139	<hr/> 15,928
Governance costs		
Auditors' remuneration for non audit work	400	-
Accountancy and legal fees	1,400	1,800
	<hr/> 1,800	<hr/> 1,800
Total resources expended	<hr/> 82,971	<hr/> 66,527
Net income	<hr/> <hr/> 145,364	<hr/> <hr/> 27,607

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