

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

Imago Dei Prison Ministry

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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.

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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.

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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

		Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes				
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>