

**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**

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 7 |
| Independent Examiner's Report | 8 |
| Statement of Financial Activities | 9 |
| Balance Sheet | 10 |
| Notes to the Financial Statements | 11 to 16 |
| Detailed Statement of Financial Activities | 17 to 18 |

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 | 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 |
| | <hr/> | <hr/> | <hr/> |
| 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 |
| | <hr/> | <hr/> |
| | 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 | - |
| | <hr/> | <hr/> |
| 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 | - |
| | <hr/> | <hr/> |
| | 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 | - |
| | <hr/> | <hr/> |
| | 220,481 | 208,727 |
| Support costs | | |
| Management | | |
| Wages | 10,861 | 14,485 |
| Social security | 919 | 820 |
| Pensions | 282 | 246 |
| Advertising | 500 | - |
| | <hr/> | <hr/> |
| | 12,562 | 15,551 |
| Finance | | |
| Insurance | 170 | 596 |
| Bank charges | 23 | 243 |
| | <hr/> | <hr/> |
| | 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 |
| | <hr/> | <hr/> |
| | 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 |
| | <hr/> | <hr/> |
| | 11,974 | 13,733 |
| Total resources expended | <hr/> | <hr/> |
| | 302,095 | 302,776 |
| Net income/(expenditure) | <hr/> | <hr/> |
| | 79,712 | (37,215) |
| | <hr/> | <hr/> |

This page does not form part of the statutory financial statements