

THE WELCOME DIRECTORY

England & Wales · Charity number 1169014

Details

Status Registered

Legal form CIO

Registered 2016-09-02

Register [View on the Charity Commission register](#)

Contact

Address 27 Tavistock Square
London
WC1H 9HH

Phone 02036518336

Email bob.wilson@welcomedirectory.org.uk

Website www.welcomedirectory.org.uk

Activities

Objects: TO PROMOTE THE REHABILITATION OF EX-OFFENDERS FOR THE PUBLIC BENEFIT BY WORKING WITH PEOPLE FROM A RANGE OF FAITH COMMUNITIES IN THE UNITED KINGDOM TO DEVELOP AND MAINTAIN AN INFRASTRUCTURE WHICH SUPPORTS THOSE LEAVING PRISON SO THAT SUCH PEOPLE ARE INTEGRATED INTO SOCIETY TO LEAD LAW-ABIDING LIVES, IN PARTICULAR BY: 1. PROVIDING A NATIONAL DIRECTORY AS A RESOURCE FOR EX-OFFENDERS AND PRISON CHAPLAINS THAT LISTS COMMUNITIES FROM A RANGE OF FAITH BACKGROUNDS WHICH HAVE IDENTIFIED THEMSELVES AS BEING WELCOMING AND SUPPORTIVE OF PEOPLE LEAVING PRISON;2. PROVIDING OPPORTUNITIES FOR MEMBERS OF FAITH COMMUNITIES TO ENGAGE IN EDUCATIONAL ACTIVITIES THAT WILL EQUIP THEM TO UNDERSTAND AND RESPOND APPROPRIATELY TO THE NEEDS OF PEOPLE LEAVING PRISON AND THEIR INTEGRATION INTO SOCIETY AFTER RELEASE;

Activities: To promote the rehabilitation of ex-offenders for the public benefit by working with people from a range of faith communities in the United Kingdom to develop and maintain an infrastructure which supports those leaving prison so that such people are integrated into society to lead law-abiding lives

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£68,635	£96,870	-	-
2024-03-31	£105,740	£80,461	-	-
2023-03-31	£56,056	£71,620	-	-
2022-03-31	£81,477	£53,517	-	-
2021-03-31	£58,503	£27,263	-	-

Trustees

Name	Role	Appointed
Ajmer Singh		2024-06-18
Edward Robert Smyth		2024-09-23
Peter Holloway		2017-04-05
Rev Fred Ireland		2020-11-11
Rev Modupe Adefala		2022-02-01
Rev Robert Wilson		2016-07-05
Rizwana Reza		2020-11-11
Shaffiq Din		2018-09-11

THE WELCOME DIRECTORY

England & Wales - Charity number 1169014

Accounts

Charity Number

1169014

The Welcome Directory



Trustees' Report
and Financial Statements
31st March 2025

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2025

The trustees present their report and accounts for the period ended 31st March 2025 which comply with the requirements of the Charities Act 2011, Financial Reporting Standard 102 and follow the recommendations in 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 2015).

Reference and Administrative Information

Charity Name	The Welcome Directory
Charity Number	1169014
Charity Trustees	Modupe Adefala Shaffiq Din Peter Holloway Fred Ireland Rizwana Reza Ajmer Singh (appointed 18 th June 2024) Edward Smyth (appointed 23 rd September 2024) Eric Southwick (retired 4 th July 2025) Robert Wilson
Registered Office and Principal Address	27 Tavistock Square London WC1H 9HH
Bankers	CAF Bank plc 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2025

Structure and Organisation

Organisation

The organisation is a Charitable Incorporated Organisation (CIO) registered as a charity on 2nd September 2016. The Charity is managed by the trustees who meet regularly to consider the progress of the Charity and to consider its future direction and activities.

Trustee Appointments

The Charity is governed by trustees who, apart from the first charity trustees, are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In accordance with the constitutions:

- (a) There should be not less than four nor more than nine charity trustees; of whom one may be an ex-officio trustee; and not less than three must be nominated trustees.
- (b) If the number of charity trustees falls below four the remaining charity trustee or charity trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.
- (c) The maximum number of charity trustees that can be appointed is as provided in sub-clause (a) of this clause. No trustee appointment may be made in excess of these provisions.

The Free Church Federal Council is the nominating and employing body for the nominated trustees and the ex-officio trustee. In selecting individuals for appointment as appointed charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and in particular receive copies of:

The Constitution of the CIO

The latest Trustees Annual Report and Statement of Accounts of the Charity

And are encouraged to read Charity Commission guidance notes CC3 –“The Essential Trustee – What you need to know”.

In addition the trustees are encouraged to read Charity Commission and other appropriate newsletters and are aware of the need to attend courses designed to keep them abreast of their duties and responsibilities.

Risk Management

The Trustees are aware of the recommendations to examine the major strategic, business and operational risks which the Charity faces. Procedures are in place to manage the risks identified to the best of the Charity's ability.

Objectives and Activities

Charitable Objects

The objects of the Charity are to promote the rehabilitation of ex-offenders for the public benefit by working with people from a range of faith communities in the United Kingdom to develop and maintain an infrastructure which supports those leaving prison so that such people are integrated into society to lead law-abiding lives, in particular by:

1. providing a national directory as a resource for ex-offenders and prison chaplains that lists communities from a range of faith backgrounds which have identified themselves as being welcoming and supportive of people leaving prison;
2. providing opportunities for members of faith communities to engage in educational activities that will equip them to understand and respond appropriately to the needs of people leaving prison and their integration into society after release.

Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2025

Achievements and Performance

Review of the Period

At The Welcome Directory we believe that everybody deserves to belong. Our mission is to build a network of faith or belief communities across England and Wales with the capacity to offer appropriate and safe welcome for supporting people leaving prison. We promote inclusivity and challenge the stigma and discrimination faced by prison leavers, working to ensure that nobody steps beyond the prison gates isolated and alone.

In 2024-25 the charity has continued to establish itself within the Criminal Justice landscape as an important and valued organisation that contributes significantly to the task of prisoner resettlement and the efforts to change the narrative around the importance of positive action in the area of rehabilitation.

This year the staff team has developed both its capacity, and its diversity resulting in significant growth in both the reach and size of the directory. In this year our partnership with His Majesty's Prison and Probation Service (HMPPS) has continued to flourish, achieving significant results in terms of prisons resettlement awareness as well as the availability of faith/ belief communities across England and Wales who are well equipped to welcome to prison leavers. We have continued to work with a range of funders to support the work we have established, and are pleased to collaborate with organisations, charity trusts, foundations, and individuals to ensure a sustainable future. This in turn is resulting in many more prison leavers finding the community support that is so crucial to their reintegration into society beyond the prison gates. This year we have been funded by HMPPS, The Jerusalem Trust, Benefact Trust, The Allen Lane Foundation, Hilden Charitable Trust, Souter Charitable Trust, Maurice & Hilda Laing Charitable Trust and The Leathersellers successfully with a key desire to make rehabilitative justice outcomes much more effective. Other forms of charitable funding have come from the generous donations of our supporters, fees for the Prisons Awareness Course, and our Affiliates Scheme.

2024-25 saw us build on our streamlined operating practices in the areas of staff appointment, management and delivery of charity goals, with the directory continuing to grow in numbers of registered communities across 10 world faiths. In 2024-25 the number of registered faith communities grew from 400 to 458 across 10 world faiths representing a 15% growth rate in the year.

History

Every year many thousands of people, who benefit from the professional and supportive services of prison chaplains while they are in prison, leave our establishments never to be seen by their faith/ belief communities beyond the prison gates.

At a Prisons Week lecture in November 2011, Crispin Blunt MP, the incumbent Prisons Minister mentioned a project in Singapore established to enable employers to welcome offenders into the work place following release. This lecture inspired the Prison Service Free Churches Faith Advisor, Revd Bob Wilson to gather together national leaders from prison chaplaincy, the voluntary sector, academia and many faith/ belief groups to explore what a project like this could look like if it were applied to communities across faith/ belief boundaries. It was hoped that a response from faith/ belief communities would bring better social cohesion, change attitudes towards prison leavers and release a resource of care and welcome to people leaving prison that has been shown could reduce reoffending.

Prior to establishment of The Welcome Directory, the Free Churches Group helped to secure a really solid base for the work, helping us to understand what it would take to help faith/ belief communities become better at helping people leaving prison and how they could identify themselves safely. They also helped in establishing some core training materials which over time has developed into the three session Prison Awareness Course. To date 14 online course have been delivered to 435 participants.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2025

Review of the Period (Continued)

Ongoing Work

As well as the ongoing development work outlined above, we continue to pursue new ways to engage with faith/ belief communities in order to encourage them to consider registration as well as investing in robust methods of monitoring and evaluation. We seek to work collaboratively with our partners, affiliates and existing registered faith/ belief communities to work towards models of best practice. Our online Prison Awareness Course and the "Spotlight Series" of webinars encourage those with little or no experience of working with prison leavers, as well as our registered communities in their resettlement journeys to develop attitudes and activities that can support and encourage participation in these supportive communities. Our Prison Awareness Course is widely recognised as a key resource for faith/ belief communities seeking to understand the nature of issues faced by prison leavers and has been used by individuals and faith/ belief communities. Our online webinars have also supported many existing faith/ belief communities to develop their understanding of the work involved in welcoming prison leavers effectively and showcased best practice from amongst our affiliates and other experts in the sector. As a result of our HMP Chaplains and Faith/ Belief Community Annual Surveys we have developed an evidence-based impact report¹ to demonstrate clearly for the first time the unique contribution that The Welcome Directory is making to the Criminal Justice sector.

Today

These The Welcome Directory continues to grow as a network of faith/ belief communities who:

- Are willing to identify themselves as being welcoming to people leaving prison
- Are safe spaces, with active safeguarding policies and structures in place
- Have at least two named contacts to lead the way in welcoming people from prison into their community (the community leader and one other)
- Have either a working relationship with a prison, experience supporting issues that prison leavers face, or who have completed our Prison Awareness Course
- Have the support of the faith/ belief community leader or leadership

These communities are at the very heart of this movement; and the people who make up these communities are central to our task of combatting social isolation amongst prison leavers; a key factor in reoffending. This helps to challenge the public stigma and contributes to a positive shift in the narrative surrounding prison leavers. These Welcome Directory communities continue to support people to live better lives today, whatever damage the mistakes of yesterday may have caused.

Financial Review

At 31st March 2025 the charity had funds totalling £34,997 (2024: £63,232) of which £23,845 (2024: £18,782) is unrestricted funds. £68,635 (2024: £105,740) has been raised during the year and £96,870 (2024: £80,461) has been expended as detailed in the notes to the accounts.

Going Concern

The trustees are content that the charity is a going concern, at the end of the year there were funding applications pending which resulted in grants which commenced in the year to 31st March 2025.

Reserves Policy

It is the policy of the Trustees to retain sufficient reserves to support the costs of running the charity for a three-month period, which is approximately £26,218. At 31st March 2025 there were unrestricted undesignated reserves of £23,845 (2024: £18,782). The Trustees aim to build up sufficient reserves to develop the charity and to cover gaps in funding.

Principal Funding Source

The principal funding source is from grant income.

¹ To obtain a copy of our 2024 Impact Report, please contact us on admin@welcomedirectory.org.uk

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2025

Investment Policy

The Trustees consider that there are no funds available for long term investment.

Plans for the Future

As previously explained the Trustees are seeking to develop the database of faith communities and to broaden the range of communities involved. The Trustees are also seeking to expand the Trustee Board with people who have the necessary skills to drive the charity forward and also to broaden the base of the communities from which they are drawn.

Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

Robert Wilson

Date: 14th January 2026

The Welcome Directory Trustees' Report and Financial Statements 31st March 2025

Independent Examiner's Report to the Members of The Welcome Directory

I report on the accounts of the charity for the year ended 31st March 2025, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S J Cutler
23 Grasmere Close
Guildford
GU1 2TG

Date: 14th January 2026

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2025

Statement of Financial Activities For the year ended 31st March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	3	3,148	63,572	66,720	102,163
Charitable activities	4	911	-	911	3,074
Investments	5	1,004	-	1,004	503
Total		<u>5,063</u>	<u>63,572</u>	<u>68,635</u>	<u>105,740</u>
Expenditure on:					
Charitable activities	6	-	96,870	96,870	80,461
Total		<u>-</u>	<u>96,870</u>	<u>96,870</u>	<u>80,461</u>
Net income		5,063	(33,298)	(28,235)	25,279
Reconciliation of Funds					
Total funds brought forward		18,782	44,450	63,232	37,953
Total funds carried forward		<u><u>23,845</u></u>	<u><u>11,152</u></u>	<u><u>34,997</u></u>	<u><u>63,232</u></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these accounts.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2025

Balance Sheet As at 31st March 2025

	Notes	£	2024 £	£	2023 £
Current assets					
Cash at bank and in hand		36,971		64,427	
Total current assets		<u>36,971</u>		<u>64,427</u>	
Current Liabilities					
Creditors: Amounts falling due within one year	10	<u>1,974</u>		<u>1,195</u>	
Net current assets			<u>34,997</u>		<u>63,232</u>
Total assets less current liabilities			<u><u>34,997</u></u>		<u><u>63,232</u></u>
The funds of the charity					
Restricted income funds	11		11,152		44,450
Unrestricted income funds	11	<u>23,845</u>		<u>18,782</u>	
Total unrestricted funds			<u>23,845</u>		<u>18,782</u>
Total charity funds			<u><u>34,997</u></u>		<u><u>63,232</u></u>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the trustees and authorised for issue on the 14th January 2026 and are signed on their behalf by:

Modupe Adefala

The notes on pages 9 to 12 form part of these accounts.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2025

Notes to the accounts

1 Accounting policies

The charity is a Public benefit entity, in preparing the accounts the following accounting policies have been complied with:

- a) The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102, the Charities Act 2011 and follow the recommendations in 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 2015).
- b) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.
- c) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) All incoming resources are included in the Statement of Financial Activities when the Trust is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) Donations and legacies is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the Trust, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income and endowments from charitable activities is accounted for when the letting or activity takes place and deposits received during the year in respect of future periods are carried forward as deferred income.
 - iv) Investment income is included when receivable.
- f) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Costs of generating funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes including the Trust's shop.
 - ii) Expenditure on charitable activities comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
 - iii) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2025

Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations	3,148	-	3,148	3,713
Grants	-	63,572	63,572	98,450
Total	3,148	63,572	66,720	102,163

4 Income and endowments from: Charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Prison Awareness Courses	163	-	163	674
Affiliates Scheme Contributions	748	-	748	2,400
Total	911	-	911	3,074

5 Income and endowments from: Investments

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Bank interest	1,004	-	1,004	503

6 Expenditure on: Charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Salary costs	-	83,779	83,779	71,256
Employee expenses	-	1,906	1,906	2,740
Volunteer expenses	-	467	467	227
Recruitment costs	-	329	329	-
Training	-	1,753	1,753	609
Publication of the directory	-	3,160	3,160	1,140
Equipment	-	1,146	1,146	183
Events	-	1,720	1,720	-
Other expenses	-	165	165	258
Insurance	-	705	705	666
Bank charges	-	60	60	65
Printing, postage and stationery	-	1,032	1,032	2,561
Website and IT support	-	410	410	-
Subscriptions	-	238	238	756
Total	-	96,870	96,870	80,461

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2025

Notes to the accounts (Continued)

7 Employee information

No employee received emoluments in excess of £60,000 during the period.

Employee costs during the period were:

	Total 2025	Total 2024
	£	£
Salaries	79,828	67,868
Pension Costs	3,951	3,388
	<u>83,779</u>	<u>71,256</u>

The average number of people employed during the period was 4 the full-time equivalents were as follows:

	Total 2025	Total 2024
	£	£
Charitable Activities	<u>4</u>	<u>3</u>

8 Trustee information

No trustee received remuneration and no expenses were reimbursed in the current or previous years.

9 Gifts in Kind

The Welcome Directory also benefits from generous Gifts in Kind from both organisations and individuals. Annually, these in-kind contributions account to approximately £16,900 which would have otherwise been purchased if not provided by donation. The Welcome Directory has been able to apply these savings made directly to the programmes we run, to support the resettlement of prison leavers within faith communities.

These annual contributions can be broken down as follows:

- Office Desk Space/ Storage - Free Churches Group £10,000
- Meeting Room Hire - Free Churches Group £600
- Consultancy - Free Churches Group (Rev'd Bob Wilson) £4,800
- Payroll and Finance Support/ Preparing end of year accounts - Free Churches Group (Eric Southwick) £1,000
- Independent Examination – Stephen Cutler £500

10 Creditors: Amounts falling due within one year

	Total 2025	Total 2024
	£	£
Accruals	<u>1,974</u>	<u>1,195</u>

11 Reserves

	2024	2023
	£	£
Restricted funds		
Current assets	11,152	44,450
Unrestricted funds		
Current assets	23,845	18,782
	<u>34,997</u>	<u>63,232</u>

The restricted funds were provided for the preparation of resource materials for the charity.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2025

Notes to the accounts (Continued)

12 Comparative Statement of Financial Activities by fund

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Income and endowments from:			
Donations and legacies	3,713	98,450	102,163
Charitable activities	3,074	-	3,074
Investments	503	-	503
Total	7,290	98,450	105,740
Expenditure on:			
Charitable activities	-	80,461	80,461
Total	-	80,461	80,461
Net income	7,290	17,989	25,279
Reconciliation of Funds			
Total funds brought forward	11,492	26,461	37,953
Total funds carried forward	18,782	44,450	63,232

13 Related Parties

The Free Church Federal Council Incorporated (FCFC) is entitled to nominate at least three trustees and one trustee employed by the FCFC is ex-officio a member of the board.

14 Controlling Parties

The charity is controlled by the trustees.

15 Other information

The charity is a Charitable Incorporated Organisation with its registered office at 27 Tavistock Square, London WC1H 9HH.

THE WELCOME DIRECTORY

England & Wales - Charity number 1169014

Accounts

Charity Number

1169014

The Welcome Directory



Trustees' Report
and Financial Statements
31st March 2024

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2024

The trustees present their report and accounts for the period ended 31st March 2024 which comply with the requirements of the Charities Act 2011, Financial Reporting Standard 102 and follow the recommendations in 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 2015).

Reference and Administrative Information

Charity Name	The Welcome Directory
Charity Number	1169014
Charity Trustees	Modupe Adefala Shaffiq Din Peter Holloway Fred Ireland Rizwana Reza Ajmer Singh (appointed 18 th June 2024) Edward Smyth (appointed 23 rd September 2024) Eric Southwick Robert Wilson
Registered Office and Principal Address	27 Tavistock Square London WC1H 9HH
Bankers	CAF Bank plc 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2024

Structure and Organisation

Organisation

The organisation is a Charitable Incorporated Organisation (CIO) registered as a charity on 2nd September 2016. The Charity is managed by the trustees who meet regularly to consider the progress of the Charity and to consider its future direction and activities.

Trustee Appointments

The Charity is governed by trustees who, apart from the first charity trustees, are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In accordance with the constitutions:

- (a) There should be not less than four nor more than nine charity trustees; of whom one may be an ex-officio trustee; and not less than three must be nominated trustees.
- (b) If the number of charity trustees falls below four the remaining charity trustee or charity trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.
- (c) The maximum number of charity trustees that can be appointed is as provided in sub-clause (a) of this clause. No trustee appointment may be made in excess of these provisions.

The Free Church Federal Council is the nominating and employing body for the nominated trustees and the ex-officio trustee. In selecting individuals for appointment as appointed charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and in particular receive copies of:

The Constitution of the CIO

The latest Trustees Annual Report and Statement of Accounts of the Charity

And are encouraged to read Charity Commission guidance notes CC3 –“The Essential Trustee – What you need to know”.

In addition the trustees are encouraged to read Charity Commission and other appropriate newsletters and are aware of the need to attend courses designed to keep them abreast of their duties and responsibilities.

Risk Management

The Trustees are aware of the recommendations to examine the major strategic, business and operational risks which the Charity faces. Procedures are in place to manage the risks identified to the best of the Charity's ability.

Objectives and Activities

Charitable Objects

The objects of the Charity are to promote the rehabilitation of ex-offenders for the public benefit by working with people from a range of faith communities in the United Kingdom to develop and maintain an infrastructure which supports those leaving prison so that such people are integrated into society to lead law-abiding lives, in particular by:

1. providing a national directory as a resource for ex-offenders and prison chaplains that lists communities from a range of faith backgrounds which have identified themselves as being welcoming and supportive of people leaving prison;
2. providing opportunities for members of faith communities to engage in educational activities that will equip them to understand and respond appropriately to the needs of people leaving prison and their integration into society after release.

Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2024

Achievements and Performance

Review of the Period

The Welcome Directory has a simple yet powerful vision: to empower faith communities to welcome prison leavers. We are a multi-faith organisation supporting the resettlement of people leaving prison through faith-based social inclusion. In 2023-24 the charity has continued to establish itself within the Criminal Justice landscape as an important and valued organisation that contributes significantly to the task of prisoner resettlement.

In 23-24 the staff team has developed both its capacity, and its diversity. This has resulted in significant growth in both the reach and size of the directory. In this year our partnership with the Ministry of Justice (MoJ) has continued to flourish, whilst welcoming further funders to support the work we have established. We are really pleased that in this year, the charity has taken substantial steps forward in securing our sustainable future so that many more prison leavers can find the faith community support that is so crucial to their reintegration into society beyond the prison gates. In 23-24, in addition to the MoJ we have worked together with Hilden Charitable Fund, Benefact Trust, The Christadelphian Samaritan Fund Charity, The Laing Family Trust and the Alchemy Foundation successfully with a key desire to make rehabilitative justice outcomes much more effective. Other forms of charitable funding have come from the generous donations of our supporters, fees for the Prisons Awareness Course, and our Affiliates Scheme.

23-24 saw us build on our streamlined operating practices in the areas of staff appointment, management and delivery of charity goals, with the Directory continuing to grow in numbers of registered communities across 9 world faiths. In 23-24, the number of registered faith communities grew from 336 to 400, across 9 world faiths representing a 16% growth rate in the year.

History

Every year many thousands of offenders who benefit from the professional and supportive services of prison chaplains leave our establishments never to be seen by their faith communities beyond the prison gates.

At a Prisons Week lecture in November 2011, Crispin Blunt MP, the incumbent Prisons Minister mentioned a project in Singapore established to enable employers to welcome offenders into the workplace following release. This lecture inspired the Prison Service Free Churches Faith Advisor, Revd Bob Wilson to gather together national leaders from prison chaplaincy, the voluntary sector, academia and many faith groups to explore what a project like this could look like if it were applied to communities across faith boundaries. It was hoped that a response from faith communities would bring better social cohesion, change attitudes towards offenders and release a resource of care and welcome to people leaving prison that has been shown could reduce reoffending.

Prior to establishment of The Welcome Directory, the Free Churches Group helped to secure a really solid base for the work, helping us to understand what it would take to help faith communities become better at helping people leaving prison and how they could identify themselves safely. They also helped in establishing some core training materials which are used widely in prisons across England and Wales as they continue to engage with local faith communities.

Ongoing Work

As well as the ongoing development work outlined above, we continue to pursue new ways to engage with faith communities in order to encourage them to consider registration. We also seek to work collaboratively with our partners, affiliates and existing registered faith communities to work towards models of best practice. In particular our online Prisons Awareness Course encourages those with little or no experience of working with prison leavers in their resettlement journeys to develop attitudes and activities that can support and encourage participation in these supportive communities. Our Prisons Awareness Course is

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2024

Review of the Period (Continued)

widely recognised as a key resource for faith communities seeking to understand the nature of issues faced by prison leavers. Our online webinars have also supported many existing faith communities to develop their understanding of the work involved in welcoming prison leavers and showcased best practice from amongst our affiliates and other experts in the sector. As a result of our Faith Community Annual Survey, we also presented a themed “safeguarding refresher” online; a very successful event attended by many of our registered faith communities.

Today

The Welcome Directory continues to grow as a network of faith communities who

- Are willing to identify themselves as being welcoming to people leaving prison
- Are safe spaces, with active safeguarding policies and structures in place
- Have at least two named contacts to lead the way in welcoming people from prison into their community (the community leader and one other)
- Have either a working relationship with a prison, experience supporting issues that prison leavers face, or who have completed our prison awareness course
- Have the support of the faith community leader

These communities are at the very heart of this movement; and the people who make up these communities are central to our task of combatting social isolation amongst prison leavers; a key factor in reoffending. Welcome Directory communities continue to support people to live better lives today, whatever damage the mistakes of yesterday may have caused.

Financial Review

At 31st March 2024 the charity had funds totalling £63,232 (2023: £37,953) of which £18,782 (2023: £11,492) is unrestricted funds. £105,740 (2023: £56,056) has been raised during the year and £80,461 (2023: £71,620) has been expended as detailed in the notes to the accounts.

Going Concern

The trustees are content that the charity is a going concern, at the end of the year there were funding applications pending which resulted in grants which commenced in the year to 31st March 2025.

Reserves Policy

It is the policy of the Trustees to retain sufficient reserves to support the costs of running the charity for a three-month period, which is approximately £20,100. At 31st March 2024 there were unrestricted undesignated reserves of £18,782 (2023: £11,492). The Trustees aim to build up sufficient reserves to develop the charity and to cover gaps in funding.

Principal Funding Source

The principal funding source is from grant income.

Investment Policy

The Trustees consider that there are no funds available for long term investment.

Plans for the Future

As previously explained the Trustees are seeking to develop the database of faith communities and to broaden the range of communities involved. The Trustees are also seeking to expand the Trustee Board with people who have the necessary skills to drive the charity forward and also to broaden the base of the communities from which they are drawn.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2024

Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

Robert Wilson

Date: 12th November 2024

The Welcome Directory Trustees' Report and Financial Statements 31st March 2024

Independent Examiner's Report to the Members of The Welcome Directory

I report on the accounts of the charity for the year ended 31st March 2024, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S J Cutler
23 Grasmere Close
Guildford
GU1 2TG

Date: 12th November 2024

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2024

Statement of Financial Activities For the year ended 31st March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies	3	3,713	98,450	102,163	54,311
Charitable activities	4	3,074	-	3,074	1,618
Investments	5	503	-	503	127
Total		<u>7,290</u>	<u>98,450</u>	<u>105,740</u>	<u>56,056</u>
Expenditure on:					
Charitable activities	6	-	80,461	80,461	71,620
Total		<u>-</u>	<u>80,461</u>	<u>80,461</u>	<u>71,620</u>
Net income		7,290	17,989	25,279	(15,564)
Reconciliation of Funds					
Total funds brought forward		11,492	26,461	37,953	53,517
Total funds carried forward		<u><u>18,782</u></u>	<u><u>44,450</u></u>	<u><u>63,232</u></u>	<u><u>37,953</u></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these accounts.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2024

Balance Sheet As at 31st March 2024

	Notes	£	2024 £	£	2023 £
Current assets					
Cash at bank and in hand		64,427		39,156	
Total current assets		<u>64,427</u>		<u>39,156</u>	
Current Liabilities					
Creditors: Amounts falling due within one year	10	<u>1,195</u>		<u>1,203</u>	
Net current assets			<u>63,232</u>		<u>37,953</u>
Total assets less current liabilities			<u><u>63,232</u></u>		<u><u>37,953</u></u>
The funds of the charity					
Restricted income funds	11		44,450		26,461
Unrestricted income funds	11	<u>18,782</u>		<u>11,492</u>	
Total unrestricted funds			<u>18,782</u>		<u>11,492</u>
Total charity funds			<u><u>63,232</u></u>		<u><u>37,953</u></u>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the trustees and authorised for issue on the 12th November 2024 and are signed on their behalf by:

Eric Southwick

The notes on pages 9 to 12 form part of these accounts.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2024

Notes to the accounts

1 Accounting policies

The charity is a Public benefit entity, in preparing the accounts the following accounting policies have been complied with:

- a) The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102, the Charities Act 2011 and follow the recommendations in 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 2015).
- b) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.
- c) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) All incoming resources are included in the Statement of Financial Activities when the Trust is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) Donations and legacies is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the Trust, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income and endowments from charitable activities is accounted for when the letting or activity takes place and deposits received during the year in respect of future periods are carried forward as deferred income.
 - iv) Investment income is included when receivable.
- f) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Costs of generating funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes including the Trust's shop.
 - ii) Expenditure on charitable activities comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
 - iii) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2024

Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations	3,713	-	3,713	2,312
Grants	-	98,450	98,450	51,999
Total	3,713	98,450	102,163	54,311

4 Income and endowments from: Charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Prison Awareness Courses	674	-	674	268
Affiliates Scheme Contributions	2,400	-	2,400	1,350
Total	3,074	-	3,074	1,618

5 Income and endowments from: Investments

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Bank interest	503	-	503	127

6 Expenditure on: Charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Salary costs	-	71,256	71,256	57,073
Employee expenses	-	2,740	2,740	2,224
Volunteer expenses	-	227	227	931
Recruitment costs	-	-	-	429
Training	-	609	609	3,379
Publication of the directory	-	1,140	1,140	1,973
Equipment	-	183	183	630
Other expenses	-	258	258	217
Insurance	-	666	666	788
Bank charges	-	65	65	72
Printing, postage and stationery	-	2,561	2,561	2,508
Website and IT support	-	-	-	767
Subscriptions	-	756	756	629
Total	-	80,461	80,461	71,620

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2024

Notes to the accounts (Continued)

7 Employee information

No employee received emoluments in excess of £60,000 during the period.

Employee costs during the period were:

	Total 2024	Total 2023
	£	£
Salaries	67,868	54,568
Pension Costs	3,388	2,505
	<u>71,256</u>	<u>57,073</u>

The average number of people employed during the period was 4 the full-time equivalents were as follows:

	Total 2024	Total 2023
	£	£
Charitable Activities	<u>3</u>	<u>3</u>

8 Trustee information

No trustee received remuneration and no expenses were reimbursed in the current or previous years.

9 Gifts in Kind

The Welcome Directory also benefits from generous Gifts in Kind from both organisations and individuals. Annually, these in-kind contributions account to approximately £16,900 which would have otherwise been purchased if not provided by donation. The Welcome Directory has been able to apply these savings made directly to the programmes we run, to support the resettlement of prison leavers within faith communities.

These annual contributions can be broken down as follows:

- Office Desk Space/ Storage - Free Churches Group £10,000
- Meeting Room Hire - Free Churches Group £600
- Consultancy - Free Churches Group (Rev'd Bob Wilson) £4,800
- Payroll and Finance Support/ Preparing end of year accounts - Free Churches Group (Eric Southwick) £1,000
- Independent Examination – Stephen Cutler £500

10 Creditors: Amounts falling due within one year

	Total 2024	Total 2023
	£	£
Accruals	<u>1,195</u>	<u>1,203</u>

11 Reserves

	2024	2023
	£	£
Restricted funds		
Current assets	44,450	26,461
Unrestricted funds		
Current assets	18,782	11,492
	<u>63,232</u>	<u>37,953</u>

The restricted funds were provided for the preparation of resource materials for the charity.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2024

Notes to the accounts (Continued)

12 Comparative Statement of Financial Activities by fund

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Income and endowments from:			
Donations and legacies	2,312	51,999	54,311
Charitable activities	1,618	-	1,618
Investments	127	-	127
Total	<u>4,057</u>	<u>51,999</u>	<u>56,056</u>
Expenditure on:			
Charitable activities	-	71,620	71,620
Total	<u>-</u>	<u>71,620</u>	<u>71,620</u>
Net income	<u>4,057</u>	<u>(19,621)</u>	<u>(15,564)</u>

13 Related Parties

The Free Church Federal Council Incorporated (FCFC) is entitled to nominate at least three trustees and one trustee employed by the FCFC is ex-officio a member of the board.

14 Controlling Parties

The charity is controlled by the trustees.

15 Other information

The charity is a Charitable Incorporated Organisation with its registered office at 27 Tavistock Square, London WC1H 9HH.

THE WELCOME DIRECTORY

England & Wales - Charity number 1169014

Accounts

Charity Number

1169014

The Welcome Directory



Trustees' Report
and Financial Statements
31st March 2023

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2023

The trustees present their report and accounts for the period ended 31st March 2023 which comply with the requirements of the Charities Act 2011, Financial Reporting Standard 102 and follow the recommendations in 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 2015).

Reference and Administrative Information

Charity Name	The Welcome Directory
Charity Number	1169014
Charity Trustees	Modupe Adefala Shaffiq Din Peter Holloway Fred Ireland Rizwana Reza Amrik Singh (Retired April 2023) Eric Southwick Robert Wilson
Registered Office and Principal Address	27 Tavistock Square London WC1H 9HH
Bankers	CAF Bank plc 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2023

Structure and Organisation

Organisation

The organisation is a Charitable Incorporated Organisation (CIO) registered as a charity on 2nd September 2016. The Charity is managed by the trustees who meet regularly to consider the progress of the Charity and to consider its future direction and activities.

Trustee Appointments

The Charity is governed by trustees who, apart from the first charity trustees, are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In accordance with the constitutions:

- (a) There should be not less than four nor more than nine charity trustees; of whom one may be an ex-officio trustee; and not less than three must be nominated trustees.
- (b) If the number of charity trustees falls below four the remaining charity trustee or charity trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.
- (c) The maximum number of charity trustees that can be appointed is as provided in sub-clause (a) of this clause. No trustee appointment may be made in excess of these provisions.

The Free Church Federal Council is the nominating and employing body for the nominated trustees and the ex-officio trustee. In selecting individuals for appointment as appointed charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and in particular receive copies of:

The Constitution of the CIO

The latest Trustees Annual Report and Statement of Accounts of the Charity

And are encouraged to read Charity Commission guidance notes CC3 –“The Essential Trustee – What you need to know”.

In addition the trustees are encouraged to read Charity Commission and other appropriate newsletters and are aware of the need to attend courses designed to keep them abreast of their duties and responsibilities.

Risk Management

The Trustees are aware of the recommendations to examine the major strategic, business and operational risks which the Charity faces. Procedures are in place to manage the risks identified to the best of the Charity's ability.

Objectives and Activities

Charitable Objects

The objects of the Charity are to promote the rehabilitation of ex-offenders for the public benefit by working with people from a range of faith communities in the United Kingdom to develop and maintain an infrastructure which supports those leaving prison so that such people are integrated into society to lead law-abiding lives, in particular by:

1. providing a national directory as a resource for ex-offenders and prison chaplains that lists communities from a range of faith backgrounds which have identified themselves as being welcoming and supportive of people leaving prison;
2. providing opportunities for members of faith communities to engage in educational activities that will equip them to understand and respond appropriately to the needs of people leaving prison and their integration into society after release.

Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2023

Achievements and Performance

Review of the Period

The Welcome Directory has a simple yet powerful mission: to help faith communities become places where people who leave prison find acceptance and appropriate support. In 2022-23 the charity has continued to establish itself within the Criminal Justice landscape as an important and valued organisation that contributes significantly to the task of prisoner resettlement

In 22-23 the staff team has developed both its capacity, and its diversity. This has resulted in significant growth in both the reach and size of the directory. 22-23 saw one of our major funders, the Ministry of Justice, committing to a further three years, a welcome commitment as we said goodbye to The Methodist Church 3 year connexional funding. This has enabled us to approach with confidence a wider range of charitable trusts in order to make our work more securely sustainable. In addition to this developed funding, we have had good ongoing funding relationships this year with Garfield Weston and the Foyle Foundation. Our newly established Affiliates scheme also helped us raise a modest sum to help with unrestricted costs.

In 21-22 we streamlined our operating practices in the areas of staff appointment, management and delivery of charity goals. This streamlining has reaped significant rewards in this period, shown not least in the rise in registrations from 225 at the start of April 22, to a new total of 340 communities registered across 6 world faiths at the end of March 23. This represents a growth of 34% in the year.

History

Every year many thousands of offenders who benefit from the professional and supportive services of prison chaplains leave our establishments never to be seen by their faith communities beyond the prison gates.

At a Prisons Week lecture in November 2011, Crispin Blunt MP, the incumbent Prisons Minister mentioned a project in Singapore established to enable employers to welcome offenders into the work place following release. This lecture inspired the Prison Service Free Churches Faith Advisor, Revd Bob Wilson to gather together national leaders from prison chaplaincy, the voluntary sector, academia and many faith groups to explore what a project like this could look like if it were applied to communities across faith boundaries. It was hoped that a response from faith communities would bring better social cohesion, change attitudes to offenders and release a resource of care and welcome to people leaving prison that it has been shown could reduce reoffending.

Prior to establishment of The Welcome Directory, the Free Churches Group helped to secure a really solid base for the work, helping us to understand what it would take to help faith communities become better at helping people leaving prison and how they could identify themselves safely. They also helped in establishing some core training materials which are used widely in prisons across England and Wales as they continue to engage with local faith communities.

Development Work

This year has seen the constructive conversations had with the MoJ Grants team produce a further secure grant for a further funding cycle of 3 years at a developed rate.

As well as the ongoing development work of encouraging faith communities to consider registration, in 2022-23 we have significantly developed our Prisons Awareness Course and have now run 7 of these in the new online format. This course is becoming widely recognised as a key resource for faith communities seeking to understand the nature of issues faced by prison leavers, as well as offering practical insight into the ways which they can respond. Additionally, Welcome Directory connexional Zooms have supported aspiring and existing faith communities to develop their understanding of the work involved in welcoming prison leavers. We have also established an "Affiliates" programme, where like minded organisations can associate with the Welcome Directory to improve further the public benefit and signposting.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2023

Review of the Period (Continued)

Today

The Welcome Directory continues to grow as a network of faith communities who

- Are willing to identify themselves as being welcoming to people leaving prison
- Are safe spaces, with active safeguarding policies and structures in place
- Have at least two named contacts to lead the way in welcoming people from prison into their community (the community leader and one other)
- Have either a working relationship with a prison or who have completed our prison awareness course
- Have the support of the faith community leader

These communities are at the heart of this movement; these people will be at the very heart of this work. Behind The Welcome Directory are people who have found the benefits of being part of a faith community whether inside or outside the prison gates, brought together so that all are improved. The results we believe will be safer, more cohesive and better functioning communities. Communities who value and support people to live better lives today, whatever damage the mistakes of yesterday may have caused.

Financial Review

At 31st March 2023 the charity had funds totalling £37,953 (2022: £53,517) of which £11,492 (2022: £7,435) is unrestricted funds. £56,056 (2022: £81,477) has been raised during the year and £71,620 (2022: £59,866) has been expended as detailed in the notes to the accounts.

Going Concern

The trustees are content that the charity is a going concern, at the end of the year there were funding applications pending which resulted in multi-year grants which commenced in the year to 31st March 2023.

Reserves Policy

It is the policy of the Trustees to retain sufficient reserves to support the costs of running the charity for a three-month period, which is approximately £17,900. At 31st March 2023 there were unrestricted undesignated reserves of £11,492 (2022: £7,435). The Trustees aim to build up sufficient reserves to develop the charity and to cover gaps in funding.

Principal Funding Source

The principal funding source is from grant income.

Investment Policy

The Trustees consider that there are no funds available for long term investment.

Plans for the Future

As previously explained the Trustees are seeking to develop the database of faith communities and to broaden the range of communities involved. The Trustees are also seeking to expand the Trustee Board with people who have the necessary skills to drive the charity forward and also to broaden the base of the communities from which they are drawn.

Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2023

Responsibilities of the Trustees (Continued)

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

Robert Wilson

Date: 17th October 2023

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2023

Independent Examiner's Report to the Members of The Welcome Directory

I report on the accounts of the charity for the year ended 31st March 2022, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S J Cutler
23 Grasmere Close
Guildford
GU1 2TG

Date: 06th December 2023

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2023

Statement of Financial Activities For the year ended 31st March 2023

	Notes	Unrestricted funds	Restricted funds	Total	Total
		£	£	2023	2022
		£	£	£	£
Income and endowments from:					
Donations and legacies	3	2,312	51,999	54,311	80,472
Charitable activities	4	1,618	-	1,618	1,003
Investments	5	127	-	127	2
Total		<u>4,057</u>	<u>51,999</u>	<u>56,056</u>	<u>81,477</u>
Expenditure on:					
Charitable activities	6	-	71,620	71,620	59,866
Total		<u>-</u>	<u>71,620</u>	<u>71,620</u>	<u>59,866</u>
Net income		4,057	(19,621)	(15,564)	21,611
Reconciliation of Funds					
Total funds brought forward		7,435	46,082	53,517	31,906
Total funds carried forward		<u>11,492</u>	<u>26,461</u>	<u>37,953</u>	<u>53,517</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these accounts.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2023

Balance Sheet As at 31st March 2023

	Notes	£	2023 £	£	2022 £
Current assets					
Cash at bank and in hand		39,156		54,443	
Total current assets		<u>39,156</u>		<u>54,443</u>	
Current Liabilities					
Creditors: Amounts falling due within one year	9	<u>1,203</u>		<u>926</u>	
Net current assets			<u>37,953</u>		<u>53,517</u>
Total assets less current liabilities			<u><u>37,953</u></u>		<u><u>53,517</u></u>
The funds of the charity					
Restricted income funds	10		26,461		46,082
Unrestricted income funds	10	<u>11,492</u>		<u>7,435</u>	
Total unrestricted funds			<u>11,492</u>		<u>7,435</u>
Total charity funds			<u><u>37,953</u></u>		<u><u>53,517</u></u>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the trustees and authorised for issue on the 17th October 2023 and are signed on their behalf by:

Eric Southwick

The notes on pages 9 to 12 form part of these accounts.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2023

Notes to the accounts

1 Accounting policies

The charity is a Public benefit entity, in preparing the accounts the following accounting policies have been complied with:

- a) The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102, the Charities Act 2011 and follow the recommendations in 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 2015).
- b) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.
- c) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) All incoming resources are included in the Statement of Financial Activities when the Trust is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) Donations and legacies is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the Trust, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income and endowments from charitable activities is accounted for when the letting or activity takes place and deposits received during the year in respect of future periods are carried forward as deferred income.
 - iv) Investment income is included when receivable.
- f) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Costs of generating funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes including the Trust's shop.
 - ii) Expenditure on charitable activities comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
 - iii) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

The Wellcome Directory

Trustees' Report and Financial Statements 31st March 2023

Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations	2,312	-	2,312	3,602
Grants	-	51,999	51,999	76,870
Total	2,312	51,999	54,311	80,472

4 Income and endowments from: Charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Prison Awareness Courses	268	-	268	517
Affiliates Scheme Contributions	1,350	-	1,350	-
Contribution to Directories	-	-	-	244
Contribution for laptop	-	-	-	242
Total	1,618	-	1,618	1,003

5 Income and endowments from: Investments

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Bank interest	127	-	127	2

6 Expenditure on: Charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Salary costs	-	57,073	57,073	52,769
Employee expenses	-	2,224	2,224	1,406
Volunteer expenses	-	931	931	936
Recruitment costs	-	429	429	790
Training	-	3,379	3,379	69
Publication of the directory	-	1,973	1,973	545
Equipment	-	630	630	50
Other expenses	-	217	217	455
Insurance	-	788	788	805
Bank charges	-	72	72	96
Printing, postage and stationery	-	2,508	2,508	1,067
Website and IT support	-	767	767	249
Subscriptions	-	629	629	629
Total	-	71,620	71,620	59,866

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2023

Notes to the accounts (Continued)

7 Employee information

No employee received emoluments in excess of £60,000 during the period.

Employee costs during the period were:

	Total 2023	Total 2022
	£	£
Salaries	54,568	50,270
Pension Costs	2,505	2,499
	<u>57,073</u>	<u>52,769</u>

The average number of people employed during the period was 3 the full-time equivalents were as follows:

8 Trustee information

No trustee received remuneration and no expenses were reimbursed in the current or previous years.

9 Creditors: Amounts falling due within one year

	Total 2023	Total 2022
	£	£
Accruals	<u>1,203</u>	<u>926</u>

10 Reserves

	2023	2022
	£	£
Restricted funds		
Current assets	26,461	46,082
Unrestricted funds		
Current assets	11,492	12,042
	<u>37,953</u>	<u>58,124</u>

The restricted funds were provided for the preparation of resource materials for the charity.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2023

Notes to the accounts (Continued)

11 Comparative Statement of Financial Activities by fund

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Income and endowments from:			
Donations and legacies	3,602	76,870	80,472
Charitable activities	1,003	-	1,003
Investments	2	-	2
Total	<u>4,607</u>	<u>76,870</u>	<u>81,477</u>
Expenditure on:			
Charitable activities	-	59,866	59,866
Total	<u>-</u>	<u>59,866</u>	<u>59,866</u>
Net income	<u>4,607</u>	<u>17,004</u>	<u>21,611</u>

12 Related Parties

The Free Church Federal Council Incorporated (FCFC) is entitled to nominate at least three trustees and one trustee employed by the FCFC is ex-officio a member of the board.

13 Controlling Parties

The charity is controlled by the trustees.

14 Other information

The charity is a Charitable Incorporated Organisation with its registered office at 27 Tavistock Square, London WC1H 9HH.

THE WELCOME DIRECTORY

England & Wales - Charity number 1169014

Accounts

Charity Number

1169014

The Welcome Directory



Trustees' Report
and Financial Statements
31st March 2022

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2022

The trustees present their report and accounts for the period ended 31st March 2021 which comply with the requirements of the Charities Act 2011, Financial Reporting Standard 102 and follow the recommendations in 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 2015).

Reference and Administrative Information

Charity Name	The Welcome Directory
Charity Number	1169014
Charity Trustees	Modupe Adefala (Appointed 01.02.2022) Shaffiq Din Peter Holloway Fred Ireland Rizwana Reza Amrik Singh Eric Southwick Robert Wilson
Registered Office and Principal Address	27 Tavistock Square London WC1H 9HH
Bankers	CAF Bank plc 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2022

Structure and Organisation

Organisation

The organisation is a Charitable Incorporated Organisation (CIO) registered as a charity on 2nd September 2016. The Charity is managed by the trustees who meet regularly to consider the progress of the Charity and to consider its future direction and activities.

Trustee Appointments

The Charity is governed by trustees who, apart from the first charity trustees, are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In accordance with the constitutions:

- (a) There should be not less than four nor more than nine charity trustees; of whom one may be an ex-officio trustee; and not less than three must be nominated trustees.
- (b) If the number of charity trustees falls below four the remaining charity trustee or charity trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.
- (c) The maximum number of charity trustees that can be appointed is as provided in sub-clause (a) of this clause. No trustee appointment may be made in excess of these provisions.

The Free Church Federal Council is the nominating and employing body for the nominated trustees and the ex-officio trustee. In selecting individuals for appointment as appointed charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and in particular receive copies of:

The Constitution of the CIO

The latest Trustees Annual Report and Statement of Accounts of the Charity

And are encouraged to read Charity Commission guidance notes CC3 –“The Essential Trustee – What you need to know”.

In addition the trustees are encouraged to read Charity Commission and other appropriate newsletters and are aware of the need to attend courses designed to keep them abreast of their duties and responsibilities.

Risk Management

The Trustees are aware of the recommendations to examine the major strategic, business and operational risks which the Charity faces. Procedures are in place to manage the risks identified to the best of the Charity's ability.

Objectives and Activities

Charitable Objects

The objects of the Charity are to promote the rehabilitation of ex-offenders for the public benefit by working with people from a range of faith communities in the United Kingdom to develop and maintain an infrastructure which supports those leaving prison so that such people are integrated into society to lead law-abiding lives, in particular by:

1. providing a national directory as a resource for ex-offenders and prison chaplains that lists communities from a range of faith backgrounds which have identified themselves as being welcoming and supportive of people leaving prison;
2. providing opportunities for members of faith communities to engage in educational activities that will equip them to understand and respond appropriately to the needs of people leaving prison and their integration into society after release.

Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2022

Achievements and Performance

Review of the Period

The Welcome Directory has a simple yet powerful mission: to help faith communities become places where people who leave prison find acceptance and appropriate support. In 2021-22 the charity has made significant and important steps forward in achieving this mission, expanding its staffing, developing its reach and welcoming new sustainable funding streams. 2021-22 built on the substantial steps forward taken in the previous year where we left behind the zero staffing model we had to adopt at the end of the previous financial year. The new staff team have established a capacity development programme that has seen the directory grow in size, reach and reputation. Developed funding realised last year has led, as expected to attract more confidence from charitable trusts, making our work more securely sustainable. In addition to ongoing funding from The Methodist Church, and the Ministry of Justice (MoJ), positive funding relationships have developed with Albert Hunt, Souter Trust, Jerusalem Trust, City & Metropolitan, Allen Lane, and the Steven Cockburn Charitable Trust

The need to adapt operating practices for staff appointment, management and delivery of charity goals caused by the COVID19 pandemic continue to mean that our delivery of strategy is streamlined and adaptable to changing needs. We look forward to developing this further into 2022-23. Having started the reporting period with 157 registered faith communities, at the end of March 2022 we can report that this has increased to 225 a 30% rise in the year.

History

Every year many thousands of offenders who benefit from the professional and supportive services of prison chaplains leave our establishments never to be seen by their faith communities beyond the prison gates.

At a Prisons Week lecture in November 2011, Crispin Blunt MP, the incumbent Prisons Minister mentioned a project in Singapore established to enable employers to welcome offenders into the workplace following release. This lecture inspired the Prison Service Free Churches Faith Advisor, Revd Bob Wilson to gather together national leaders from prison chaplaincy, the voluntary sector, academia and many faith groups to explore what a project like this could look like if it were applied to communities across faith boundaries. It was hoped that a response from faith communities would bring better social cohesion, change attitudes to offenders and release a resource of care and welcome to people leaving prison that it has been shown could reduce reoffending.

Prior to establishment of The Welcome Directory, the Free Churches Group helped to secure a really solid base for the work, helping us to understand what it would take to help faith communities become better at helping people leaving prison and how they could identify themselves safely. They also helped in establishing some core training materials which are used widely in prisons across England and Wales as they continue to engage with local faith communities.

Development Work

Last year, following the recommencement of the partnership with the Methodist Connexional Team with associated funding, and new funding directly from MoJ we established a whole new team of 2 x FTE, across three posts. This team has driven the work forward most effectively through this year, seeing us through into the final years of the Methodist Church funding and the MoJ funding. Constructive conversations with MoJ Grants have indicated that a further funding cycle of 3 years, at a developed rate, can be realistically expected

As well as the ongoing development work of encouraging faith communities to consider registration, in 2021-22 we have significantly developed our Prisons Awareness Course to enable it to be presented in an online face-face format with up to 50 participants at each course. Welcome Directory connexional Zooms have additionally supported aspiring and existing faith communities to develop their understanding of the work involved in welcoming prison leavers.

We have also established an "Associates" programme, where like-minded organisations can associate with the Welcome Directory to improve further the public benefit and signposting.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2022

Review of the Period (Continued)

Today

The Welcome Directory continues to grow as a network of faith communities who

- Are willing to identify themselves as being welcoming to people leaving prison
- Are safe spaces, with active safeguarding policies and structures in place
- Have at least two named champions to lead the way in welcoming people from prison into their community
- Have either a working relationship with a prison or who have completed our prison awareness course

These communities are at the heart of this movement; these people will be at the very heart of this work. Behind The Welcome Directory are people who have found the benefits of being part of a faith community whether inside or outside the prison gates, brought together so that all are improved. The results we believe will be safer, more cohesive and better functioning communities. Communities who value and support people to live better lives today, whatever damage the mistakes of yesterday may have caused.

Financial Review

At 31st March 2022 the charity had funds totalling £53,517 (2020: £31,906) of which £7,435 (2021: £2,828) is unrestricted funds. £81,477 (2021: £58,503) has been raised during the year and £59,866 (2021: £27,651) has been expended as detailed in the notes to the accounts.

Going Concern

The trustees are content that the charity is a going concern, at the end of the year there were funding applications pending which resulted in multi-year grants which commenced in the year to 31st March 2022.

Reserves Policy

It is the policy of the Trustees to retain sufficient reserves to support the costs of running the charity for a three-month period, which is approximately £12,500. At 31st March 2022 there were unrestricted undesignated reserves of £7,435 (2021: £2,828). The Trustees aim to build up sufficient reserves to develop the charity and to cover gaps in funding.

Principal Funding Source

The principal funding source is from grant income.

Investment Policy

The Trustees consider that there are no funds available for long term investment.

Plans for the Future

As previously explained the Trustees are seeking to develop the database of faith communities and to broaden the range of communities involved. The Trustees are also seeking to expand the Trustee Board with people who have the necessary skills to drive the charity forward and also to broaden the base of the communities from which they are drawn.

Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2022

Responsibilities of the Trustees (Continued)

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

Robert Wilson

Date: 16th November 2022

The Welcome Directory Trustees' Report and Financial Statements 31st March 2022

Independent Examiner's Report to the Members of The Welcome Directory

I report on the accounts of the charity for the year ended 31st March 2022, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S J Cutler
23 Grasmere Close
Guildford
GU1 2TG

Date: 20th January 2023

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2022

Statement of Financial Activities For the year ended 31st March 2022

	Notes	Unrestricted funds	Restricted funds	Total	Total
		£	£	2022	2021
		£	£	£	£
Income and endowments from:					
Donations and legacies	3	3,602	76,870	80,472	58,503
Charitable activities	4	1,003	-	1,003	-
Investments		2	-	2	-
Total		<u>4,607</u>	<u>76,870</u>	<u>81,477</u>	<u>58,503</u>
Expenditure on:					
Charitable activities	5	-	59,866	59,866	27,651
Total		<u>-</u>	<u>59,866</u>	<u>59,866</u>	<u>27,651</u>
Net income		4,607	17,004	21,611	30,852
Reconciliation of Funds					
Total funds brought forward		2,828	29,078	31,906	1,054
Total funds carried forward		<u>7,435</u>	<u>46,082</u>	<u>53,517</u>	<u>31,906</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these accounts.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2022

Balance Sheet As at 31st March 2022

	Notes	£	2022 £	£	2021 £
Current assets					
Cash at bank and in hand		54,443		33,126	
Total current assets		<u>54,443</u>		<u>33,126</u>	
Current Liabilities					
Creditors: Amounts falling due within one year	8	<u>926</u>		<u>1,220</u>	
Net current assets			<u>53,517</u>		<u>31,906</u>
Total assets less current liabilities			<u><u>53,517</u></u>		<u><u>31,906</u></u>
The funds of the charity					
Restricted income funds			46,082		29,078
Unrestricted income funds		<u>7,435</u>		<u>2,828</u>	
Total unrestricted funds			<u>7,435</u>		<u>2,828</u>
Total charity funds			<u><u>53,517</u></u>		<u><u>31,906</u></u>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the trustees and authorised for issue on the 16th November 2022 and are signed on their behalf by:

Eric Southwick

The notes on pages 9 to 12 form part of these accounts.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2022

Notes to the accounts

1 Accounting policies

The charity is a Public benefit entity, in preparing the accounts the following accounting policies have been complied with:

- a) The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102, the Charities Act 2011 and follow the recommendations in 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 2015).
- b) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.
- c) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) All incoming resources are included in the Statement of Financial Activities when the Trust is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) Donations and legacies is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the Trust, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income and endowments from charitable activities is accounted for when the letting or activity takes place and deposits received during the year in respect of future periods are carried forward as deferred income.
 - iv) Investment income is included when receivable.
- f) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Costs of generating funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes including the Trust's shop.
 - ii) Expenditure on charitable activities comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
 - iii) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2022

Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations	3,602	-	3,602	1,774
Grants	-	76,870	76,870	56,729
Total	3,602	76,870	80,472	58,503

4 Income and endowments from: Charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Prison Awareness Courses	517	-	517	-
Contribution to Directories	244	-	244	-
Contribution for laptop	242	-	242	-
Total	1,003	-	1,003	-

5 Income and endowments from: Investments

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Bank interest	2	-	2	-

6 Expenditure on: Charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Salary costs	-	52,769	52,769	23,015
Employee expenses	-	1,406	1,406	134
Volunteer expenses	-	936	936	300
Recruitment costs	-	790	790	939
Training	-	69	69	-
Publication of the directory	-	545	545	388
Equipment	-	50	50	866
Other expenses	-	455	455	225
Insurance	-	805	805	1,086
Bank charges	-	96	96	69
Printing, postage and stationery	-	1,067	1,067	-
Website and IT support	-	249	249	-
Subscriptions	-	629	629	629
Total	-	59,866	59,866	27,651

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2022

Notes to the accounts (Continued)

7 Employee information

No employee received emoluments in excess of £60,000 during the period.
Employee costs during the period were:

	Total 2022	Total 2021
	£	£
Salaries	50,270	21,919
Pension Costs	2,499	1,096
	<u>52,769</u>	<u>23,015</u>

The average number of people employed during the period was 2 the full-time equivalents were as follows:

	Total 2022	Total 2021
	£	£
Charitable Activities	<u>3.00</u>	<u>2.00</u>

8 Trustee information

No trustee received remuneration and no expenses were reimbursed in the current or previous years.

9 Creditors: Amounts falling due within one year

	Total 2022	Total 2021
	£	£
Accruals	<u>926</u>	<u>1,220</u>

10 Reserves

	2022	2021
	£	£
Restricted funds		
Current assets	46,082	29,078
Unrestricted funds		
Current assets	7,435	2,828
	<u>53,517</u>	<u>31,906</u>

The restricted funds were provided for the preparation of resource materials for the charity.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2022

Notes to the accounts (Continued)

11 Comparative Statement of Financial Activities by fund

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Income and endowments from:			
Donations and legacies	1,774	56,729	58,503
Investments	-	-	-
Total	<u>1,774</u>	<u>56,729</u>	<u>58,503</u>
Expenditure on:			
Charitable activities	-	27,651	27,651
Total	<u>-</u>	<u>27,651</u>	<u>27,651</u>
Net income	<u>1,774</u>	<u>29,078</u>	<u>30,852</u>

12 Related Parties

The Free Church Federal Council Incorporated (FCFC) is entitled to nominate at least three trustees and one trustee employed by the FCFC is ex-officio a member of the board.

13 Controlling Parties

The charity is controlled by the trustees.

14 Other information

The charity is a Charitable Incorporated Organisation with its registered office at 27 Tavistock Square, London WC1H 9HH.

THE WELCOME DIRECTORY

England & Wales - Charity number 1169014

Accounts

Charity Number

1169014

The Welcome Directory



Trustees' Report
and Financial Statements
31st March 2021

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2021

The trustees present their report and accounts for the period ended 31st March 2021 which comply with the requirements of the Charities Act 2011, Financial Reporting Standard 102 and follow the recommendations in 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 2015).

Reference and Administrative Information

Charity Name	The Welcome Directory
Charity Number	1169014
Charity Trustees	Shaffiq Din Peter Holloway Fred Ireland (Appointed 11/11/2020) Rizwana Reza (Appointed 11/11/2020) Amrik Singh Eric Southwick David Spademan (Resigned 08/11/2021) Robert Wilson
Registered Office and Principal Address	27 Tavistock Square London WC1H 9HH
Bankers	CAF Bank plc 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2021

Structure and Organisation

Organisation

The organisation is a Charitable Incorporated Organisation (CIO) registered as a charity on 2nd September 2016. The Charity is managed by the trustees who meet regularly to consider the progress of the Charity and to consider its future direction and activities.

Trustee Appointments

The Charity is governed by trustees who, apart from the first charity trustees, are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In accordance with the constitutions:

- (a) There should be not less than four nor more than nine charity trustees; of whom one may be an ex-officio trustee; and not less than three must be nominated trustees.
- (b) If the number of charity trustees falls below four the remaining charity trustee or charity trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.
- (c) The maximum number of charity trustees that can be appointed is as provided in sub-clause (a) of this clause. No trustee appointment may be made in excess of these provisions.

The Free Church Federal Council is the nominating and employing body for the nominated trustees and the ex-officio trustee. In selecting individuals for appointment as appointed charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and in particular receive copies of:

The Constitution of the CIO

The latest Trustees Annual Report and Statement of Accounts of the Charity

And are encouraged to read Charity Commission guidance notes CC3 –“The Essential Trustee – What you need to know”.

In addition the trustees are encouraged to read Charity Commission and other appropriate newsletters and are aware of the need to attend courses designed to keep them abreast of their duties and responsibilities.

Risk Management

The Trustees are aware of the recommendations to examine the major strategic, business and operational risks which the Charity faces. Procedures are in place to manage the risks identified to the best of the Charity's ability.

Objectives and Activities

Charitable Objects

The objects of the Charity are to promote the rehabilitation of ex-offenders for the public benefit by working with people from a range of faith communities in the United Kingdom to develop and maintain an infrastructure which supports those leaving prison so that such people are integrated into society to lead law-abiding lives, in particular by:

1. providing a national directory as a resource for ex-offenders and prison chaplains that lists communities from a range of faith backgrounds which have identified themselves as being welcoming and supportive of people leaving prison;
2. providing opportunities for members of faith communities to engage in educational activities that will equip them to understand and respond appropriately to the needs of people leaving prison and their integration into society after release.

Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2021

Achievements and Performance

Review of the Period

The Welcome Directory has a simple yet powerful mission: to help faith communities become places where people who leave prison find acceptance. A place to belong that not only nurtures faith but also offers appropriate practical support. In 2020-21 the charity has made significant and important steps forward in achieving this mission, expanding its staffing, developing its reach and welcoming new sustainable funding streams. Having struggled through to October 2020 on the zero staffing model we had to adopt at the end of the previous financial year, it was a great joy to appoint a wholly new, and wonderfully motivated team. The hope for increased funding expressed in the previous annual report were indeed realised, and so 2020-21 has been characterised by a renewed sense of optimism as well as challenge. The need to adapt operating practices for staff appointment, management and delivery of charity goals caused by the COVID19 pandemic have meant that we have developed a much more sustainable and effective operating model. We look forward to developing this further into 2021-22. Having started the reporting period with 119 registered faith communities, at the end of March 2020 we can report that this has increased to 157 a 32% rise in the 6 months where we have had staff in post.

History

Every year many thousands of offenders who benefit from the professional and supportive services of prison chaplains leave our establishments never to be seen by their faith communities beyond the prison gates.

At a Prisons Week lecture in November 2011, Crispin Blunt MP, the incumbent Prisons Minister mentioned a project in Singapore established to enable employers to welcome offenders into the work place following release. This lecture inspired the NOMS Free Churches Faith Advisor, Revd Bob Wilson to gather together national leaders from prison chaplaincy, the voluntary sector, academia and many faith groups to explore what a project like this could look like if it were applied to communities across faith boundaries. It was hoped that a response from faith communities would bring better social cohesion, change attitudes to offenders and release a resource of care and welcome to people leaving prison that it has been shown could reduce reoffending.

Prior to establishment of The Welcome Directory, the Free Churches Group helped to secure a really solid base for the work, helping us to understand what it would take to help faith communities become better at helping people leaving prison and how they could identify themselves safely. They also helped in establishing some core training materials which are used widely in prisons across England and Wales as they continue to engage with local faith communities.

Development Work

Our Full Time Development Officer served to serve us well in 2019-20 until his redundancy in October, establishing the profile and presence of The Welcome Directory nationally. In 2020-21, following the recommencement of the partnership with the Methodist Connexional Team with associated funding, and new funding directly from HMPPS we have established a whole new team of 2 x FTE, across three posts. It is expected that Methodist funding will continue for one further year, with HMPPS funding being in place for 2 years.

As well as the ongoing development work of encouraging faith communities to consider registration, in 2020 we have significantly reworked our Prisons Awareness Course to enable it to be presented in an online face-face format. The first delivery in this format began in March 2021.

Today

The Welcome Directory is growing once again as a network of faith communities who

- Are willing to identify themselves as being welcoming to people leaving prison
- Are safe spaces, with active safeguarding policies and structures in place
- Have at least two named champions to lead the way in welcoming people from prison into their community

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2021

Review of the Period (Continued)

Today (Continued)

- Have either a working relationship with a prison or who have completed our prison awareness course

These communities are at the heart of this movement; these people will be at the very heart of this work. Behind The Welcome Directory are people who have found the benefits of being part of a faith community whether inside or outside the prison gates, brought together so that all are improved. The results we believe will be safer, more cohesive and better functioning communities. Communities who value and support people to live better lives today, whatever damage the mistakes of yesterday may have caused.

Financial Review

At 31st March 2021 the charity had funds totalling £31,906 (2020: £1,054) of which £2,828 (2020: £1,054) is unrestricted funds. £58,503 (2020: £3,336) has been raised during the year and £27,651 (2020: £31,375) has been expended as detailed in the notes to the accounts.

Going Concern

The trustees are content that the charity is a going concern, at the end of the year there were funding applications pending which resulted in multi-year grants which commenced in the year to 31st March 2021.

Reserves Policy

It is the policy of the Trustees to retain sufficient reserves to support the costs of running the charity for a three-month period, which is approximately £12,500. At 31st March 2021 there were unrestricted undesignated reserves of £2,828 (2020: £1,054). The Trustees aim to build up sufficient reserves to develop the charity and to cover gaps in funding.

Principal Funding Source

The principal funding source is from grant income.

Investment Policy

The Trustees consider that there are no funds available for long term investment.

Plans for the Future

As previously explained the Trustees are seeking to develop the database of faith communities and to broaden the range of communities involved. The Trustees are also seeking to expand the Trustee Board with people who have the necessary skills to drive the charity forward and also to broaden the base of the communities from which they are drawn.

Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2021

Independent Examiner's Report to the Members of The Welcome Directory

I report on the accounts of the charity for the year ended 31st March 2021, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S J Cutler
23 Grasmere Close
Guildford
GU1 2TG

Date: 26th January 2021

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2021

Statement of Financial Activities For the year ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	3	1,774	56,729	58,503	3,335
Investments	4	-	-	-	1
Total		<u>1,774</u>	<u>56,729</u>	<u>58,503</u>	<u>3,336</u>
Expenditure on:					
Charitable activities	5	-	27,651	27,263	31,375
Total		<u>-</u>	<u>27,651</u>	<u>27,263</u>	<u>31,375</u>
Net income		1,774	29,078	31,240	(28,039)
Reconciliation of Funds					
Total funds brought forward		1,054	-	1,054	29,093
Total funds carried forward		<u>2,828</u>	<u>29,078</u>	<u>32,294</u>	<u>1,054</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form part of these accounts.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2021

Balance Sheet As at 31st March 2021

	Notes	£	2021 £	£	2020 £
Current assets					
Cash at bank and in hand		33,126		1,054	
Total current assets		<u>33,126</u>		<u>1,054</u>	
Current Liabilities					
Creditors: Amounts falling due within one year	8	<u>1,220</u>		<u>-</u>	
Net current assets			<u>31,906</u>		<u>1,054</u>
Total assets less current liabilities			<u><u>31,906</u></u>		<u><u>1,054</u></u>
The funds of the charity					
Restricted income funds			29,078		-
Unrestricted income funds		<u>2,828</u>		<u>1,054</u>	
Total unrestricted funds			<u>2,828</u>		<u>1,054</u>
Total charity funds			<u><u>31,906</u></u>		<u><u>1,054</u></u>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the trustees and authorised for issue on the 10th November 2021 and are signed on their behalf by:

Eric Southwick

The notes on pages 8 to 10 form part of these accounts.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2021

Notes to the accounts

1 Accounting policies

The charity is a Public benefit entity, in preparing the accounts the following accounting policies have been complied with:

- a) The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102, the Charities Act 2011 and follow the recommendations in 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 2015).
- b) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.
- c) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) All incoming resources are included in the Statement of Financial Activities when the Trust is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) Donations and legacies is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the Trust, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income and endowments from charitable activities is accounted for when the letting or activity takes place and deposits received during the year in respect of future periods are carried forward as deferred income.
 - iv) Investment income is included when receivable.
- f) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Costs of generating funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes including the Trust's shop.
 - ii) Expenditure on charitable activities comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
 - iii) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2021

Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations	1,774	-	1,774	2,335
Grants	-	56,729	56,729	1,000
Total	1,774	56,729	58,503	3,335

4 Income and endowments from: Investments

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Bank interest	-	-	-	1

5 Expenditure on: Charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Salary costs	-	23,015	23,015	27,474
Employee expenses	-	134	134	2,539
Volunteer expenses	-	300	300	-
Recruitment costs	-	939	939	-
Publication of the directory	-	388	388	-
Equipment	-	866	866	-
Other expenses	-	225	225	52
Insurance	-	1,086	1,086	618
Bank charges	-	69	69	60
Subscriptions	-	629	629	632
Total	-	27,651	27,651	31,375

6 Employee information

No employee received emoluments in excess of £60,000 during the period.

Employee costs during the period were:

	Total 2021	Total 2020
	£	£
Salaries	21,919	22,753
Pension Costs	1,096	2,096
Redundancy costs	-	2,625
	23,015	27,474

The average number of people employed during the period was 2 the full-time equivalents were as follows:

	Total 2021	Total 2020
	£	£
Charitable Activities	2.00	1.40

The Welcome Directory

Trustees' Report and Financial Statements 31st March 2021

Notes to the accounts (Continued)

7 Trustee information

No trustee received remuneration and no expenses were reimbursed in the current or previous years.

8 Creditors: Amounts falling due within one year

	Total 2021 £	Total 2020 £
Accruals	1,220	-

9 Reserves

	2020 £	2019 £
Restricted funds		
Current assets	29,078	-
Unrestricted funds		
Current assets	2,828	1,054
	<u>31,906</u>	<u>1,054</u>

The restricted funds were provided for the preparation of resource materials for the charity.

10 Comparative Statement of Financial Activities by fund

	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and endowments from:			
Donations and legacies	3,335	-	3,335
Investments	1	-	1
Total	<u>3,336</u>	<u>-</u>	<u>3,336</u>
Expenditure on:			
Raising funds	-	-	-
Charitable activities	31,375	-	31,375
Total	<u>31,375</u>	<u>-</u>	<u>31,375</u>
Net expenditure	<u>(28,039)</u>	<u>-</u>	<u>(28,039)</u>

11 Related Parties

The Free Church Federal Council Incorporated (FCFC) is entitled to nominate at least three trustees and one trustee employed by the FCFC is ex-officio a member of the board.

12 Controlling Parties

The charity is controlled by the trustees.

13 Other information

The charity is a Charitable Incorporated Organisation with its registered office at 27 Tavistock Square, London WC1H 9HH.