

THE NAZARETH WAY CIO

England & Wales · Charity number 1185860

Details

Status Registered

Legal form CIO

Registered 2019-10-17

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

Contact

Address Moore Barlow LLP
The Oriel
Sydenham Road
Guildford
GU1 3SR

Phone 01932351220

Email contact@thenazarethway.org.uk

Website www.thenazarethway.org.uk

Activities

Objects: 3.1 THE OBJECTS OF THE CIO ARE:(A) FOR THE PUBLIC BENEFIT TO PROMOTE THE MENTAL AND SPIRITUAL WELFARE OF PERSONS WHO ARE PRESENTLY DETAINED, HAVE PREVIOUSLY BEEN DETAINED OR ARE AT RISK OF BEING DETAINED IN ANY PENAL OR CORRECTIONAL ESTABLISHMENT IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING RESOURCES AND SUPPORT FOR THE WORK OF PRISON CHAPLAINCIES ACROSS ENGLAND AND WALES;(B) FOR THE PUBLIC BENEFIT TO ADVANCE EDUCATION AMONGST PERSONS WHO ARE PRESENTLY DETAINED, HAVE PREVIOUSLY BEEN DETAINED OR ARE AT RISK OF BEING DETAINED IN ANY PENAL OR CORRECTIONAL ESTABLISHMENT IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING ADVICE, MENTORING, EDUCATION AND TRAINING TO ASSIST IN THE REHABILITATION OF OFFENDERS;(C) FOR THE PUBLIC BENEFIT TO RELIEVE POVERTY AMONGST PERSONS WHO ARE PRESENTLY DETAINED, HAVE PREVIOUSLY BEEN DETAINED OR ARE AT RISK OF BEING DETAINED IN ANY PENAL OR CORRECTIONAL ESTABLISHMENT AND AMONGST THEIR FAMILIES AND DEPENDANTS IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING GRANTS TO OFFENDERS IN FINANCIAL HARDSHIP AND TO CHARITIES PROVIDING FINANCIAL RELIEF TO THEIR FAMILIES.

Activities: The charity supports the work of chaplaincy at HMP Send and other prisons in England and Wales and provides grants against certain criteria to prisoners at HMP Send and other prisons in England and Wales.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£24,700	£29,038	-	-
2024-03-31	£20,489	£40,714	-	-
2023-03-31	£21,826	£21,105	-	-
2022-03-31	£52,035	£9,429	-	-
2021-03-31	£67,995	£18,229	-	-

Trustees

Name	Role	Appointed
John Gloster	Chair	2019-10-17
Leslie Ronald Smith		2019-10-17
Michael John Halsey		2023-01-04
Rev Michael Philip Stanbrook		2023-01-04
Rosemary Joyce Leclercq		2019-10-17
Sarah Bayliss		2020-11-24

Accounts



“He has sent me to proclaim freedom for the prisoners ..” Luke 4:18

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Registered Charity No.1185860

**c/o Moore Barlow LLP
The Oriel
Sydenham Road
Guildford
GU1 3SR**

**Trustees’ Annual Report and Accounts
for the year to 31st March 2025**

THE NAZARETH WAY CIO

TRUSTEES

John Gloster
Sarah Bayliss
Leslie Smith
Rosemary Leclercq
Rev. Michael Stanbrook
Michael Halsey

Chairman
Secretary
Treasurer

BANKERS

Lloyds Bank plc
Lewisham Branch
120 Lewisham High Street,
Lewisham
SE13 6JG

SOLICITORS

Moore Barlow LLP
The Oriel
Sydenham Road
Guildford
GU13SR

INDEPENDENT EXAMINER

Graham Norton FCA
2 Patterdale
Coldharbour Road
West Byfleet
Surrey
KT14 6JN

www.thenazarethway.org.uk

Registered Charity No.1185860

THE NAZARETH WAY CIO

Annual Report and Accounts

The Trustees present their Annual Report and Accounts, for the year ended 31st March 2025. The Charitable Incorporated Organisation ("CIO") was registered on 17th October 2019 but did not start its activities until 1st January 2020. It was formed to take on all the activities, obligations, assets and liabilities of The Nazareth Way (Charity Number 1160099). All the assets and activities previously carried out by this charity have been transferred to The Nazareth Way CIO and these transfers started from 1st January 2020 and were completed by 26th June 2020.

This report and the independently examined accounts will be lodged with the Charity Commission. Copies will be made available to all donors, where names and addresses are known.

Objects of the Charity

The objects of the CIO are:

- (A) For the public benefit to promote the mental and spiritual welfare of persons who are presently detained, have previously been detained or are at risk of being detained in any penal or correctional establishment in particular but not exclusively by providing resources and support for the work of prison chaplaincies across England and Wales;
- (B) For the public benefit to advance education amongst persons who are presently detained, have previously been detained or are at risk of being detained in any penal or correctional establishment in particular but not exclusively by providing advice, mentoring, education and training to assist in the rehabilitation of offenders;
- (C) For the public benefit to relieve poverty amongst persons detained, have previously been detained or are at risk of being detained in any penal or correctional establishment and amongst their families and dependants in particular but exclusively by providing grants to offenders in financial hardship and to charities providing financial relief to their families.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity, and which enable them to ensure that the accounts comply with applicable law. They are also responsible for

safeguarding the assets of the charity and for taking reasonable steps for the prevention of fraud and any other irregularity.

Trustee Structure and Selection of Trustees

The charity has five Trustees, three with portfolio: chair, secretary and treasurer. When recruiting trustees a balance is sought between:

- Experience of operating within a prison environment
- Experience of prison chaplaincy
- Financial experience in managing accounts and cash flow
- Charity Secretary capability
- Strategic and management skill

All new trustees would be interviewed by the chair of trustees.

The Trustees' main concern is that any Trustee plays a part in managing the CIO and helping to raise funds, whilst acting in a Christian spirit of cooperation and mutual help.

THE NAZARETH WAY CIO

Trustees' Report

Background

The Nazareth Way charity was founded by Deed of Trust dated 30th November 2012, with its first trustees' meeting being held on 20th December 2012 at HMP Send. It was founded for the purpose of providing funding to support chaplaincy activity at HMP Send and other prisons in Surrey. The Deed of Trust was amended on 14th January 2015 and the charity registered with the Charity Commission on 22nd January 2015 - Registration No 1160099. For the reason outlined below, The Nazareth Way transitioned from a Trust Charity to a Charitable Incorporated Organisation and became The Nazareth Way CIO. The Nazareth Way CIO was registered with the Charity Commission on 17th October 2019 and ran in parallel with The Nazareth Way until deregistration and merger of the Charitable Trust with the CIO on 26th June 2020.

Trustee Meetings

The Trustees held the following meetings during the period at Send: 8th May 2024, 9th October 2024 and 8th January 2025.

Chaplaincy Expenses

The Nazareth Way provided financial support to the Chaplaincy at HMP Send enabling the provision of additional resources for prisoners, e.g. books, CDs, DVDs. Following a trend set during lockdown, the charity continued the purchase of a wide range of additional materials for prisoners, including puzzle and colouring books, painting materials, craft and card making packs, diamond art and wool for knitting and crochet. These resources are much appreciated by the women and help them to use their time constructively.

As usual, at Christmas and Easter all prisoners were given a small gift bag containing a greetings card, a journal, small confectionery items and/or small toiletry items. In addition, at Christmas they were issued with £5 telephone credit to enable them to contact family and friends over the Christmas period.

Grants

As explained in our previous Annual Report, giving grants at five prisons placed a financial and administrative burden on the charity, which was unsustainable and so the provision of grants to prisoners was restricted to HMP Send and HMP Downview from 1 April 2024. 127 small grants of around £35 were provided to prisoners with little or no funds, enabling the purchase of items such as toiletries and clothes from the prison shops and stamps and phone credit, helping them to maintain contact with families and children. In addition, 49 women who had minimal or no outside financial support, were provided with a discharge grant of £130 on release. This is to supplement the grant provided by the Prison Service and is intended to help them buy essential food and toiletries, etc. over their first few days back in the community.

A limited number of women were provided with a basic mobile phone on release to enable them to keep in contact with Probation and outside support.

Making Connections – Mentoring Programme

From 2011, Rev Lesley Mason, Managing Chaplain at HMP Send, pioneered a programme known as Making Connections (MC) where prisoners are offered mentoring six months prior to release. The programme works by:

- Encouraging prisoners to prepare for release, and to develop plans for life beyond prison, signposting them to resources, developing their problem-solving skills and building confidence
- Arranging transport to get vulnerable prisoners safely to their destination
- Developing partnerships with other organisations in the community and making referrals to provide ongoing community-based mentoring.

MC has proved valuable in reducing reoffending and the prison authorities requested that the programme be expanded into other women's prisons in Surrey. In order to maintain control of content and quality of the programme in other prisons, the trustees decided to seek 'branding' of the name 'Making Connections'. To do this, The Nazareth Way needed to change status to a CIO and this having been achieved, 'Making Connections' became a registered trademark of The Nazareth Way CIO, effective from 21st January 2020.

Making Connections Update

The development and expansion of the MC programme has continued under the supervision of our part-time paid contractor. During the period the mentoring team at HMP Send has grown to 13 volunteers and this has enabled an increase in the number of appointments seen, as the prison population expanded. We are exceptionally privileged to have such a committed group of volunteers who have seen 58 mentees during this period.

Work at all other three prisons continues to grow. At HMP Downview there are 3 mentors with the focus being volunteer recruitment to meet their high demand. HMP Winchester has doubled their number to 6 mentors, with the team spread throughout the week, and HMP Eastwood Park has 2 mentors with 2 more pending.

Whilst interest from some other prisons was expressed during the period, no new partnerships have been formed.

Money Management Course

The Nazareth Way has created a short course for prisoners entitled Money in Prison. The course is delivered by a volunteer and is undertaken by the women at Send in their own cell. It seeks to help prisoners to improve their money skills while they are in jail, to think about saving for the future, and to avoid prison debt. 80 women completed the course in the calendar year 2024, and it received positive feedback from many of them.

This report was approved by the Trustees on 3rd July 2025 and signed on its behalf by:

John Gloster
Chairman of Trustees

THE NAZARETH WAY CIO

Receipts and Payments Account For the year ended 31st March 2025

		<u>General Fund</u>	<u>Making Connections Fund (Restricted)</u>	CIO Total Funds	Total CIO Funds 12 months to 31 March 24
<u>Receipts and Payments</u>	<u>Note</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Receipts</u>					
Donations	7				
Churches and organisations		12,652	500	13,152	6,022
Individuals		895	4,225	5,120	3,820
Gift Aid		50	301	351	4,137
Interest		6,077		6,077	6,510
Total Receipts		<u>£19,674</u>	<u>£5,026</u>	<u>£24,700</u>	<u>£20,489</u>
<u>Payments</u>					
Grants	6	10,490		10,490	15,635
Chaplaincy Expenses	8	2,448		2,448	5,646
Christmas incl pin money	9	1,195		1,195	2,832
Membership Fees				-	124
Examiner's and legal fees		666		666	636
Bank charges		270		270	350
General admin			101	101	214
HEFC Coaching costs				-	1,759
Training			217	217	1,220
Website hosting/Churchsuite		419		419	162
Travel			1,063	1,063	1,166
Consultancy			11,486	11,486	10,180
Money Management Books				-	215
Stationery			146	146	282
Phones for released			537	537	293
Total Payments		<u>£15,488</u>	<u>£13,550</u>	<u>£29,038</u>	<u>£40,714</u>
Net Receipts/(Payments)		<u>£4,186</u>	<u>(£8,524)</u>	<u>(£4,338)</u>	<u>(£20,225)</u>
Funds brought forward		<u>£59,576</u>	<u>£72,051</u>	<u>£131,627</u>	<u>£151,852</u>
Total Funds Carried Forward	5	<u>£63,762</u>	<u>£63,527</u>	<u>£127,289</u>	<u>£131,627</u>

The notes on pages 9 and 10 form part of these accounts.

THE NAZARETH WAY CIO

Statement of Assets and Liabilities

As at 31st March 2025

		<u>2025</u>	<u>2024</u>
	<u>Note</u>	<u>£</u>	<u>£</u>
<u>Current Assets</u>	11		
Lloyds Bank – Current Account - Instant Access		770	1,635
Lloyds Bank Savings Account - Instant Access		3,566	3,066
COIF Charities Deposit Fund - Instant Access		122,953	126,926
<u>Total Current Assets</u>		<u>£127,289</u>	<u>£131,627</u>
<u>Current Liabilities</u>	10	-	-
<u>Total Assets Retained for the Charity's Own Use</u>	11	<u>£127,289</u>	<u>£131,627</u>
<u>Represented By Statement of Receipts and Payments</u>	12	<u>£127,289</u>	<u>£131,627</u>

The notes on pages 9 and 10 form part of these accounts.

Approved by the Trustees on 3rd July 2025, and signed on their behalf by:

..... J Gloster Trustee

..... L Smith Trustee

THE NAZARETH WAY CIO

Notes to the Accounts

1. **Statement of Trustees' Responsibilities.** The CIO was formally established and registered with The Charity Commission as Charity Number 1185860 on 17th October 2019. The CIO started its activities on 1 January 2020. The Trustees are required to prepare an annual report and accounts which are lodged with the Charity Commission.
2. **Scope and Basis of Annual Accounts.** These accounts have been prepared on a Receipts and Payments basis in accordance with applicable accounting standards and the Charities Statement of Recommended Practice.
3. **Accounting Policies.** These are:
 - a. Donations, tax recoveries, interest income and other income have been accounted for on an 'as received' basis.
 - b. Legacies are accounted for when probate is granted
 - c. Annual income of the CIO is allocated across the funds based on donor preferences.
 - d. Stationery and any other stocks are written off in the year in which the expense is incurred and not brought into account, as year-end stock values are not considered to be material.
4. **Receipts/Payments.** These are attributed to the appropriate sub-fund(s) based on the actual nature of the transactions.
5. **Reserves Policy.** The Charity needs to maintain free reserves to fund its regular work. Currently those free reserves (i.e. excluding the Restricted Fund) amount to £63,762 (2024: £59,576) which are maintained to support the expenditure needs of the Charity. The Trustees aim to retain such free reserves as are necessary to enable expected works to be completed within a 12 month period.
6. **Grants.** Various small grants are given to detainees in line with the Charity's charitable objectives.
7. **Donations.** These are allocated based on the donor preference, if no preference is given then donations are allocated to the general fund.
8. **Chaplaincy Expenses.** These are out of pocket expenses incurred by the Chaplains in performing their support work for the Charity.
9. **Christmas and Easter Gifts.** At these times of the year the Charity gives all detainees small gift bags containing a greetings card, small confectionery items and/or small toiletry items. In addition, at Christmas they were issued credit vouchers to buy crafts/puzzles etc from Chaplaincy. Last year the Chaplain purchased the items and these costs are included in the Chaplaincy expenses, this year they were purchased directly by the charity and shown separately.

10. **Current Liabilities.** There are no current liabilities.

11. **Current Assets.** Deposit accounts are interest bearing at market rates. The current account is non-interest bearing and is maintained with the minimum amount estimated as necessary for near term expenditure.

12. **Funds**

	<u>2025</u>	<u>2024</u>
<u>Restricted Funds</u>		
Making Connections Fund	63,527	72,051
<u>Restricted Funds Total</u>	<u>£63,527</u>	<u>£72,051</u>
<u>General Fund</u>	<u>£63,762</u>	<u>£59,576</u>
<u>Total Funds</u>	<u>£127,289</u>	<u>£137,627</u>

13. **Going Concern.** The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

14. **Related Party Transactions.** No fees or remuneration were paid to any Trustee during the period. Trustees occasionally pay for some sundry items for which they do not make a claim for expenses. There were no transactions with any persons or entities connected in any way to the Charity or its Trustees.

15. **Assessment of Risks.** The Charity has no employees or premises. Volunteers engaged in Nazareth Way business are covered by safeguarding afforded by the prison authorities. Accordingly, the Trustees consider employee or safeguarding risks to be low. Trustees' Meetings are held at Send Prison or via Zoom. The Trustees consider the main risk facing the charity is that the introduction of Making Connections in other prisons results in a reduction in the quality of service, causing an erosion of reputation. To reduce financial risk, deposit and current accounts are maintained below the FSCS compensation limit. The only data held, not otherwise publicly available, are the names and addresses and, in some cases, email addresses of private donors, past and present. Private telephone numbers of donors are not generally held. Donor details are not shared with any third party. Bank account details of volunteers to whom reimbursements have been made are retained on the Lloyds Bank internet account.

THE NAZARETH WAY CIO

Independent Examiner's Report to the Trustees of The Nazareth Way CIO

I report on the accounts of The Nazareth Way CIO, for the year ended 31st March 2025, Charity No: 1185860, set out on pages 7 to 10.

Respective Responsibilities of the Trustees and Independent 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 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed. It is my responsibility to:

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

Basis of Independent Examiner's Statement

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 the Trustees concerning 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 proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Graham Norton FCA
2 Patterdale
Coldharbour Road
West Byfleet
Surrey
KT14 6JN

3rd July 2025

Accounts



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THE NAZARETH WAY CIO

Registered Charity No.1185860

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The Oriel
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Guildford
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**Trustees’ Annual Report and Accounts
for the year to 31st March 2024**

THE NAZARETH WAY CIO

TRUSTEES

John Gloster
Sarah Bayliss
Leslie Smith
Rosemary Leclercq
Rev. Michael Stanbrook
Michael Halsey

Chair
Secretary
Treasurer

BANKERS

Lloyds Bank plc
Lewisham Branch
120 Lewisham High Street,
Lewisham
SE13 6JG

SOLICITORS

Moore Barlow LLP
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THE NAZARETH WAY CIO

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This report and the independently examined accounts will be lodged with the Charity Commission. Copies will be made available to all donors, where names and addresses are known.

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The objects of the CIO are:

- (A) For the public benefit to promote the mental and spiritual welfare of persons who are presently detained, have previously been detained or are at risk of being detained in any penal or correctional establishment in particular but not exclusively by providing resources and support for the work of prison chaplaincies across England and Wales;
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safeguarding the assets of the charity and for taking reasonable steps for the prevention of fraud and any other irregularity.

Trustee Structure and Selection of Trustees

The charity has five Trustees, three with portfolio: chair, secretary and treasurer. When recruiting trustees a balance is sought between:

- Experience of operating within a prison environment
- Experience of prison chaplaincy
- Financial experience in managing accounts and cash flow
- Charity Secretary capability
- Strategic and management skill

All new trustees would be interviewed by the chair of trustees.

The Trustees' main concern is that any Trustee plays a part in managing the CIO and helping to raise funds, whilst acting in a Christian spirit of cooperation and mutual help.

THE NAZARETH WAY CIO

Trustees' Report

Background

The Nazareth Way charity was founded by Deed of Trust dated 30th November 2012, with its first trustees' meeting being held on 20th December 2012 at HMP Send. It was founded for the purpose of providing funding to support chaplaincy activity at HMP Send and other prisons in Surrey. The Deed of Trust was amended on 14th January 2015 and the charity registered with the Charity Commission on 22nd January 2015 - Registration No 1160099. For the reason outlined below, The Nazareth Way transitioned from a Trust Charity to a Charitable Incorporated Organisation and became The Nazareth Way CIO. The Nazareth Way CIO was registered with the Charity Commission on 17th October 2019 and ran in parallel with The Nazareth Way until deregistration and merger of the Charitable Trust with the CIO on 26th June 2020.

Trustee Meetings

The Trustees held the following meetings during the period: 3 May 2023 at Send, 6 Sept 2023 at Send, 9 Oct, 30 Oct and 22 Nov all on Zoom and 4 Jan 2024 at Send.

Chaplaincy Expenses

The Nazareth Way provided financial support to the Chaplaincy enabling the provision of additional resources for prisoners, e.g. books, CDs, DVDs. During May 2022 the charity helped fund prizes for a craft competition held in the prison. Following a trend set during lockdown, the charity continued the purchase of a wide range of additional materials for prisoners, including puzzle and colouring books, painting materials, craft and card making packs, diamond art and wool for knitting and crochet. These resources are much appreciated by the women and help them to use their time constructively.

As usual, at Christmas and Easter all prisoners were given a small gift bag containing a greetings card, a journal, small confectionery items and/or small toiletry items. In addition, at Christmas they were issued with £5 telephone credit to enable them to contact family and friends over the Christmas period.

Grants

Following a trend started during the previous financial year, the giving of small grants and discharge grants was extended to other prisons, namely HMP Bronzefield, HMP Downview, HMP Eastwood Park (near Bristol) and HMP East Sutton Park. During this financial year 267 (2023:130) small grants of £30 were made to prisoners who were in receipt of little or no financial support from outside. These grants enable them to purchase items such as toiletries and clothes from the prison shops and stamps and phone credit, helping them to maintain contact with families and children. In addition, 61 (2023:14) women who had minimal or no outside financial support, were provided with a discharge grant of £125 on release. This is to supplement the grant provided by the Prison Service and is intended to help them buy essential food and toiletries, etc. over their first few days back in the community.

Although it is pleasing to help more prisoners with grants, the figures indicate the large increase in uptake and the trustees decided that this was not sustainable both financially and administratively, and from 1 Apr 24 have restricted grants to HMP Send and HMP Downview.

A limited number of women were provided with a basic mobile phone on release to enable them to keep in contact with Probation and outside support.

Making Connections – Mentoring Programme

From 2011, Rev Lesley Mason, Managing Chaplain at HMP Send, pioneered a programme known as Making Connections (MC) where prisoners are offered mentoring six months prior to release. The programme works by:

- Encouraging prisoners to prepare for release, and to develop plans for life beyond prison, signposting them to resources, developing their problem-solving skills and building confidence
- Arranging transport to get vulnerable prisoners safely to their destination
- Developing partnerships with other organisations in the community and making referrals to provide ongoing community-based mentoring.

MC has proved valuable in reducing reoffending and the prison authorities requested that the programme be expanded into other women's prisons in Surrey. In order to maintain control of content and quality of the programme in other prisons, the trustees decided to seek 'branding' of the name 'Making Connections'. To do this, The Nazareth Way needed to change status to a CIO and this having been achieved, 'Making Connections' became a registered trade mark of The Nazareth Way CIO, effective from 21st January 2020.

Making Connections Update

At HMP Send during this period a few volunteers took some extended time off and one left, so we were down to just 5 volunteers for a period. However, the team bounced back and ended the year with 9 volunteer mentors and 5 due to start or pending clearance. Much work has been done to grow the team to prepare for the new wings and therefore the increase in prisoner numbers. Forty-eight mentees completed the programme at Send during the period.

HMP Downview continues to slowly grow as a team and ended the year with 5 volunteers. Thirty-six mentees completed the programme at Downview during this period. HMP Winchester which has been operating for approximately 6 months remain at 3 volunteers with 2 waiting to start. HMP Eastwood Park went 'live' in November 2023 and did have 3 volunteers but sadly 2 have moved on. The programme is still very much continuing with enthusiasm at Eastwood Park and mentor recruitment is the current critical focus.

Retirement of Rev'd Lesley Mason

In November 2023 the Rev'd Lesley Mason retired from her post as Managing Chaplain at HMP Send. Lesley started there in June 2010 and, with the help of many motivated volunteers, developed the chaplaincy ministry enormously, introducing new courses to meet prisoner needs. From 2011 she developed the Making Connections programme at Send, where prisoners are offered mentoring six months prior to release to help them

transition to the outside world. In those twelve years there were about 850 participants, although not all completed the programme. Then, at the end of 2012, with a small group of trustees, Lesley formed The Nazareth Way to help fund chaplaincy work. Lesley's great drive, enthusiasm and leadership earned her high regard within the prison community and this was rightly recognised by the prison authorities: for the year 2018-19, she was awarded the Butler Trust Commendation which she received from Princess Anne; in June 2021, she was awarded an MBE for her services to Prison Chaplaincy and a year later was awarded a Certificate of Appreciation from HM's Lord-Lieutenant of Surrey for her work during the pandemic. The trustees aim to continue her valuable legacy through their endeavours with the Nazareth Way CIO.

Finally, a letter of thanks received from someone in Send:

"To all the Nazareth Way Team

First I would like to say thank you all so so much for helping me when I had no one else. You are all very good people and forever have a place in my heart. You all do amazing things to help people that are less fortunate. Its nice to know that there are lovely people like yourselves out there to help people in jail, as well as being outside of jail.

Well I'm hoping to be released on the 15th April, so not to much longer. So a big big big thank you for all your amazing people with Big Hearts.

Love forever L"

This report was approved by the Trustees 15th July 2024 and signed on its behalf by:

John Gloster
Chairman of Trustees

THE NAZARETH WAY CIO

Receipts and Payments Account For the year ended 31st March 2024

		<u>General Fund</u>	<u>Making Connections Fund (Restricted)</u>	<u>Discharge Grant Fund (Restricted)</u>	<u>Zonta International Fund (Restricted)</u>	<u>Trust Total Funds</u>	<u>Total Trust Funds 12 months to 31 March 23</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Receipts and Payments</u>	<u>Note</u>						
<u>Receipts</u>							
Donations	7						
Churches and organisations		5,522	500			6,022	8,985
Individuals		1,620	2,200			3,820	9,375
Gift Aid		349	3,788			4,137	-
Interest		6,510				6,510	2,466
Total Receipts		<u>£14,001</u>	<u>£6,488</u>	<u>£-</u>	<u>£-</u>	<u>£20,489</u>	<u>£21,826</u>
<u>Payments</u>							
Grants	6	13,035		2,600		15,635	5,360
Chaplaincy Expenses	8	5,646				5,646	3,032
Christmas pin money	9	2,832				2,832	2,288
Membership Fees		124				124	174
Examiner's and legal fees		636				636	300
Bank charges		350				350	227
General admin		164	50			214	360
HEFC Coaching costs			1,759			1,759	5,035
National Offender Management Services	10					-	2,033
Training			1,220			1,220	-
Website hosting		162				162	355
Travel			1,166			1,166	447
Consultancy			10,180			10,180	1,168
Money Management Books					215	215	
Stationery			282			282	42
Phones for released			293			293	284
Total Payments		<u>£22,949</u>	<u>£14,950</u>	<u>£2,600</u>	<u>£215</u>	<u>£40,714</u>	<u>£21,105</u>
Net Receipts/(Payments)		<u>(£8,948)</u>	<u>(£8,462)</u>	<u>(£2,600)</u>	<u>(£215)</u>	<u>(£20,225)</u>	<u>£721</u>
Funds brought forward		<u>£68,524</u>	<u>£80,513</u>	<u>£2,600</u>	<u>£215</u>	<u>£151,852</u>	<u>£151,131</u>
Total Funds Carried Forward	5	<u>£59,576</u>	<u>£72,051</u>	<u>£-</u>	<u>£-</u>	<u>£131,627</u>	<u>£151,852</u>

The notes on pages 10 and 11 form part of these accounts.

THE NAZARETH WAY CIO

Statement of Assets and Liabilities

As at 31st March 2024

		<u>2024</u>	<u>2023</u>
	<u>Note</u>	<u>£</u>	<u>£</u>
<u>Current Assets</u>	12		
Lloyds Bank – Current Account - Instant Access		1,635	1,840
Lloyds Bank Savings Account - Instant Access		3,066	27,326
COIF Charities Deposit Fund - Instant Access		126,926	122,686
<u>Total Current Assets</u>		<u>£131,627</u>	<u>£151,852</u>
<u>Current Liabilities</u>	11	-	-
<u>Total Assets Retained for the Charity's Own Use</u>	12	<u>£131,627</u>	<u>£151,852</u>
<u>Represented By Statement of Receipts and Payments</u>	13	<u>£131,627</u>	<u>£151,852</u>

The notes on pages 10 and 11 form part of these accounts.

Approved by the Trustees on 15th July 2024, and signed on their behalf by:

..... J Gloster Trustee

..... L Smith Trustee

THE NAZARETH WAY CIO

Notes to the Accounts

1. **Statement of Trustees' Responsibilities.** The CIO was formally established and registered with The Charity Commission as Charity Number 1185860 on 17th October 2019. The CIO started its activities on 1 January 2020. The Trustees are required to prepare an annual report and accounts which are lodged with the Charity Commission.
2. **Scope and Basis of Annual Accounts.** These accounts have been prepared on a Receipts and Payments basis in accordance with applicable accounting standards and the Charities Statement of Recommended Practice.
3. **Accounting Policies.** These are:
 - a. Donations, tax recoveries, interest income and other income have been accounted for on an 'as received' basis.
 - b. Legacies are accounted for when probate is granted
 - c. Annual income of the CIO is allocated across the funds based on donor preferences.
 - d. Stationery and any other stocks are written off in the year in which the expense is incurred and not brought into account, as year-end stock values are not considered to be material.
4. **Receipts/Payments.** These are attributed to the appropriate sub-fund(s) based on the actual nature of the transactions.
5. **Reserves Policy.** The Charity needs to maintain free reserves to fund its regular work. Currently those free reserves (i.e. excluding the three Restricted Funds) amount to £59,576 (2023: £68,524) which are maintained to support the expenditure needs of the Charity. The Trustees aim to retain such free reserves as are necessary to enable expected works to be completed within a 12-month period.
6. **Grants.** Various small grants are given to detainees in line with the Charity's charitable objectives.
7. **Donations.** These are allocated based on the donor preference, if no preference is given then donations are allocated to the general fund.
8. **Chaplaincy Expenses.** These are out of pocket expenses incurred by the Chaplains in performing their support work for the Charity.
9. **Christmas and Easter Gifts.** At these times of the year the Charity gives all detainees small gift bags containing a greetings card, small confectionery items and/or small toiletry items. In addition, at Christmas they were issued credit vouchers to buy crafts/puzzles etc from Chaplaincy. Last year the Chaplain purchased the items and these costs are included in the Chaplaincy expenses, this year they were purchased directly by the charity and shown separately.

10. **National Offender Management Services.** Cost of services provided by their employees.

11. **Current Liabilities.** There are no current liabilities.

12. **Current Assets.** Deposit accounts are interest bearing at market rates. The current account is non-interest bearing and is maintained with the minimum amount estimated as necessary for near term expenditure.

13. Funds

	<u>2024</u>	<u>2023</u>
<u>Restricted Funds</u>		
Making Connections Fund	72,051	80,513
Discharge Grant Fund	-	2,600
Zonta International Fund	-	215
<u>Restricted Funds Total</u>	<u>£72,051</u>	<u>£83,328</u>
<u>General Fund</u>	<u>£59,576</u>	<u>£68,524</u>
<u>Total Funds</u>	<u>£131,627</u>	<u>£151,852</u>

14. **Going Concern.** The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

15. **Related Party Transactions.** No fees or remuneration were paid to any Trustee during the period. Trustees occasionally pay for some sundry items for which they do not make a claim for expenses. There were no transactions with any persons or entities connected in any way to the Charity or its Trustees.

16. **Assessment of Risks.** The Charity has no employees or premises. Volunteers engaged in Nazareth Way business are covered by safeguarding afforded by the prison authorities. Accordingly, the Trustees consider employee or safeguarding risks to be low. Trustees' Meetings are held at Send Prison or via Zoom. The Trustees consider the main risk facing the charity is that the introduction of Making Connections in other prisons results in a reduction in the quality of service, causing an erosion of reputation. To reduce financial risk, deposit and current accounts are maintained below the FSCS compensation limit. The only data held, not otherwise publicly available, are the names and addresses and, in some cases, email addresses of private donors, past and present. Private telephone numbers of donors are not generally held. Donor details are not shared with any third party. Bank account details of volunteers to whom reimbursements have been made are retained on the Lloyds Bank internet account.

THE NAZARETH WAY CIO

Independent Examiner's Report to the Trustees of The Nazareth Way CIO

I report on the accounts of The Nazareth Way CIO, for the year ended 31st March 2024, Charity No: 1185860, set out on pages 8 to 11.

Respective Responsibilities of the Trustees and Independent 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 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed. It is my responsibility to:

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

Basis of Independent Examiner's Statement

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 the Trustees concerning 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 proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Graham Norton FCA
2 Patterdale
Coldharbour Road
West Byfleet
Surrey
KT14 6JN

15th July 2024

Accounts



"He has sent me to proclaim freedom for the prisoners .." Luke 4:18

THE NAZARETH WAY CIO

Registered Charity No.1185860

**c/o Moore Barlow LLP
The Oriel
Sydenham Road
Guildford
GU1 3SR**

**Trustees' Annual Report and Accounts
for the year to 31st March 2023**

THE NAZARETH WAY CIO

TRUSTEES

John Gloster
Sarah Bayliss
Leslie Smith
Rosemary Leclercq
Judith Smith (to August 2022)
Rev. Michael Stanbrook (appointed 4 January 2023)
Michael Halsey (appointed 4 January 2023))

Chairman
Secretary
Treasurer

BANKERS

Lloyds Bank plc
Lewisham Branch
120 Lewisham High Street,
Lewisham
SE13 6JG

SOLICITORS

Moore Barlow LLP
The Oriel
Sydenham Road
Guildford
GU13SR

INDEPENDENT EXAMINER

Graham Norton FCA
2 Patterdale
Coldharbour Road
West Byfleet
Surrey
KT14 6JN

www.thenazarethway.org.uk

Registered Charity No.1185860

THE NAZARETH WAY CIO

Annual Report and Accounts

The Trustees present their Annual Report and Accounts, for the year ended 31st March 2023. The Charitable Incorporated Organisation ("CIO") was registered on 17th October 2019 but did not start its activities until 1st January 2020. It was formed to take on all the activities, obligations, assets and liabilities of The Nazareth Way (Charity Number 1160099). All the assets and activities previously carried out by this charity have been transferred to The Nazareth Way CIO and these transfers started from 1st January 2020 and were completed by 26th June 2020.

This report and the independently examined accounts will be lodged with the Charity Commission. Copies will be made available to all donors, where names and addresses are known.

Objects of the Charity

The objects of the CIO are:

- (A) For the public benefit to promote the mental and spiritual welfare of persons who are presently detained, have previously been detained or are at risk of being detained in any penal or correctional establishment in particular but not exclusively by providing resources and support for the work of prison chaplaincies across England and Wales;
- (B) For the public benefit to advance education amongst persons who are presently detained, have previously been detained or are at risk of being detained in any penal or correctional establishment in particular but not exclusively by providing advice, mentoring, education and training to assist in the rehabilitation of offenders;
- (C) For the public benefit to relieve poverty amongst persons detained, have previously been detained or are at risk of being detained in any penal or correctional establishment and amongst their families and dependants in particular but exclusively by providing grants to offenders in financial hardship and to charities providing financial relief to their families.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity, and which enable them to ensure that the accounts comply with applicable law. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention of fraud and any other irregularity.

Trustee Structure and Selection of Trustees

The charity has five Trustees, three with portfolio: chair, secretary and treasurer. When recruiting trustees a balance is sought between:

- Experience of operating within a prison environment
- Experience of prison chaplaincy
- Financial experience in managing accounts and cash flow
- Company Secretary capability
- Strategic and management skill

All new trustees would be interviewed by the chair of trustees.

The Trustees' main concern is that any Trustee plays a part in managing the CIO and helping to raise funds, whilst acting in a Christian spirit of cooperation and mutual help.

THE NAZARETH WAY CIO

Trustees' Report

Background

The Nazareth Way charity was founded by Deed of Trust dated 30th November 2012, with its first trustees' meeting being held on 20th December 2012 at HMP Send. It was founded for the purpose of providing funding to support chaplaincy activity at HMP Send and other prisons in Surrey. The Deed of Trust was amended on 14th January 2015 and the charity registered with the Charity Commission on 22nd January 2015 - Registration No 1160099. For the reason outlined below, The Nazareth Way transitioned from a Trust Charity to a Charitable Incorporated Organisation and became The Nazareth Way CIO. The Nazareth Way CIO was registered with the Charity Commission on 17th October 2019 and ran in parallel with The Nazareth Way until deregistration and merger of the Charitable Trust with the CIO on 26th June 2020.

Trade Marking of 'Making Connections'

From 2011, Rev Lesley Mason, Senior Chaplain at HMP Send, pioneered a programme known as Making Connections (MC) where prisoners are offered mentoring six months prior to release. The programme works by:

- Encouraging prisoners to prepare for release, and to develop plans for life beyond prison, signposting them to resources, developing their problem solving skills and building confidence
- Arranging transport to get vulnerable prisoners safely to their destination
- Developing partnerships with other organisations in the community and making referrals to provide ongoing community-based mentoring.

MC has proved valuable in reducing reoffending and the prison authorities requested that the programme be expanded into other women's prisons in Surrey. In order to maintain control of content and quality of the programme in other prisons, the trustees decided to seek 'branding' of the name 'Making Connections'. To do this, The Nazareth Way needed to change status to a CIO and this having been achieved, 'Making Connections' became a registered trade mark of The Nazareth Way CIO, effective from 21st January 2020.

Trustee Meetings

The Trustees held three meetings during the period: 17 May 2022 at Send, 6 Sept 2022 on Zoom and 4 Jan 2023 at Send.

Trustees

The trustees were greatly saddened by the unexpected and tragic death of one of our trustees, Mrs Judith Smith. Judith had volunteered in HMP Send for many years and became a Nazareth Way trustee in October 2020. Her loss was much felt by the Chaplaincy

community at Send. Two new trustees started on 4 Jan 2023, Rev Mike Stanbrook and Mr Michael Halsey.

Chaplaincy Expenses

The Nazareth Way provided financial support to the Chaplaincy enabling the provision of additional resources for prisoners, e.g. books, CDs, DVDs. During May 2022 the charity helped fund prizes for a craft competition held in the prison. Following a trend set during lockdown, the charity continued the purchase of a wide range of additional materials for prisoners, including puzzle and colouring books, painting materials, craft and card making packs, diamond art and wool for knitting and crochet. These resources are much appreciated by the women and help them to use their time constructively.

As usual, at Christmas and Easter all detainees were given a small gift bag containing a greetings card, small confectionery items and/or small toiletry items. In addition, at Christmas they were issued credit vouchers to buy crafts/puzzles etc from Chaplaincy together with telephone credit.

Grants

130 small grants of £25/£30 were made to prisoners who were in receipt of little or no financial support from outside. These grants enable them to purchase items such as toiletries, clothes from the prison shops, stamps and phone credit, helping them to maintain contact with families and children. During the period there was increased up-take of grants by prisoners at HMP Bronzefield, HMP Downview and HMP Highdown.

In addition, 14 women who had minimal or no outside financial support, were provided with a discharge grant of £100/£125 on release. This is to supplement the grant provided by the Prison Service and is intended to help them buy essential food and toiletries, etc. over their first few days back in the community.

A limited number of women were provided with a basic mobile phone on release to enable them to keep in contact with Probation and outside support.

Making Connections – Mentoring Programme

At Send, following the pandemic, half of the MC mentors/volunteers did not return and the team was reduced to 8 committed members (volunteers may not necessarily mentor but may help by taking a prisoner to a hostel on release). Forty-five prisoners completed the programme at Send during the period.

The expansion of the MC programme into other prisons has continued. At HMP Downview, having started on 16 March 2022, a full programme has been in operation through the period, albeit with only 2 mentors. 32 prisoners completed the programme during the period. At HMP Winchester 3 mentors completed training and are moving towards a limited start. Being a men's prison, a revised Mentor Handbook was produced, smoothing out gender issues. At HMP Eastwood Park (north of Bristol) mentor selection and training began. In addition, talks are ongoing about introducing the programme at East Sutton Park.

The trustees are very grateful for the services of Hilary Cotton in training MC mentors and for expanding MC into other prisons. With Hilary standing down for the time being, we were pleased to engage the services of Georgina Jackson, in March 2023, to lead on MC at Send and to continue the work of expansion to other prisons. Georgina comes with significant experience in the voluntary sector and has spent the last year as a volunteer MC mentor at Send.

MC mentees are asked to complete a feedback form on completion. Here is just one touching comment from a participant:

'I found it all very helpful, as I didn't realise it would be helpful to me this much. It's made me think a lot about what I want to do in my future. They have helped me see the importance of my life.'

This report was approved by the Trustees on 10th July 2023 and signed on its behalf by:

John Gloster
Chairman of Trustees

THE NAZARETH WAY CIO

Receipts and Payments Account For the year ended 31st March 2023

		<u>General Fund</u>	<u>Making Connections Fund (Restricted)</u>	<u>Discharge Grant Fund (Restricted)</u>	<u>Zonta International Fund (Restricted)</u>	<u>Trust Total Funds</u>	<u>Total Trust Funds 12 months to 31 March 22</u>
<u>Receipts and Payments</u>	<u>Note</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Receipts</u>							
Donations	7						
Churches and organisations		5,735	-	3,250	-	8,985	9,859
Individuals		7,675	2,700	-	-	9,375	26,018
Legacies		-	--	-	-	-	10,000
Gift Aid		-	--	-	-	-	6,107
Interest		2,466	-		-	2,466	51
Total Receipts		<u>£15,876</u>	<u>£2,700</u>	<u>£3,250</u>	<u>£-</u>	<u>£21,826</u>	<u>£52,035</u>
<u>Payments</u>							
Grants	6	4,710	-	650	-	5,360	2,610
Chaplaincy Expenses	8	3,032	-	-	-	3,032	4,271
Christmas pin money	9	2,288	-	-	-	2,288	-
Membership Fees		174	-	-	-	174	-
Examiner's fee		300	-	-	-	300	300
Bank charges		227	-	-	-	227	94
General admin		175	185	--	-	360	157
HEFC Coaching costs		-	5,035	-	-	5,035	395
National Offender Management Services	10	-	2,033	-	-	2,033	-
Money Management time costs		-	-	-	-	-	1,230
Website hosting		355	-	-	-	355	-
Travel			447	-	-	447	-
Consultancy			1,168	-	-	1,168	-
Stationery		-	42	-	-	42	218
Phones for released		-	284	-	-	284	154
Total Payments		<u>£11,261</u>	<u>£9,194</u>	<u>£650</u>	<u>£-</u>	<u>£21,105</u>	<u>£9,429</u>
Net Receipts/(Payments)		<u>£4,615</u>	<u>(£6,494)</u>	<u>£2,600</u>	<u>£-</u>	<u>£721</u>	<u>£42,606</u>
Funds brought forward		<u>£63,909</u>	<u>£87,007</u>	<u>-</u>	<u>£215</u>	<u>£151,131</u>	<u>£108,525</u>
Total Funds Carried Forward	5	<u>£68,524</u>	<u>£80,513</u>	<u>£2,600</u>	<u>£215</u>	<u>£151,852</u>	<u>£151,131</u>

The notes on pages 10 and 11 form part of these accounts.

THE NAZARETH WAY CIO

Statement of Assets and Liabilities

As at 31st March 2023

		<u>2023</u>	<u>2022</u>
	<u>Note</u>	<u>£</u>	<u>£</u>
<u>Current Assets</u>	12		
Lloyds Bank – Current Account - Instant Access		1,840	7,085
Lloyds Bank Savings Account - Instant Access		27,326	83,772
COIF Charities Deposit Fund - Instant Access		122,686	60,274
<u>Total Current Assets</u>		<u>£151,852</u>	<u>£151,131</u>
<u>Current Liabilities</u>	11	-	-
<u>Total Assets Retained for the Charity's Own Use</u>	12	<u>£151,852</u>	<u>£151,131</u>
<u>Represented By Statement of Receipts and Payments</u>	13	<u>£151,852</u>	<u>£151,131</u>

The notes on pages 10 and 11 form part of these accounts.

Approved by the Trustees on 10th July 2023, and signed on their behalf by:

..... J Gloster Trustee

..... L Smith Trustee

THE NAZARETH WAY CIO

Notes to the Accounts

1. **Statement of Trustees' Responsibilities.** The CIO was formally established and registered with The Charity Commission as Charity Number 1185860 on 17th October 2019. The CIO started its activities on 1 January 2020. The Trustees are required to prepare an annual report and accounts which are lodged with the Charity Commission.
2. **Scope and Basis of Annual Accounts.** These accounts have been prepared on a Receipts and Payments basis in accordance with applicable accounting standards and the Charities Statement of Recommended Practice.
3. **Accounting Policies.** These are:
 - a. Donations, tax recoveries, interest income and other income have been accounted for on an 'as received' basis.
 - b. Legacies are accounted for when probate is granted
 - c. Annual income of the CIO is allocated across the funds based on donor preferences.
 - d. Stationery and any other stocks are written off in the year in which the expense is incurred and not brought into account, as year-end stock values are not considered to be material.
4. **Receipts/Payments.** These are attributed to the appropriate sub-fund(s) based on the actual nature of the transactions.
5. **Reserves Policy.** The Charity needs to maintain free reserves to fund its regular work. Currently those free reserves (i.e. excluding the three Restricted Funds) amount to £68,524 (2022: £63,909) which are maintained to support the expenditure needs of the Charity. The Trustees aim to retain such free reserves as are necessary to enable expected works to be completed within a 12 month period.
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7. **Donations.** These are allocated based on the donor preference, if no preference is given then donations are allocated to the general fund.
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9. **Christmas and Easter Gifts.** At these times of the year the Charity gives all detainees small gift bags containing a greetings card, small confectionery items and/or small toiletry items. In addition, at Christmas they were issued credit vouchers to buy crafts/puzzles etc from Chaplaincy. Last year the Chaplain purchased the items and these costs are included in the Chaplaincy expenses, this year they were purchased directly by the charity and shown separately.

10. **National Offender Management Services.** Cost of services provided by their employees.

11. **Current Liabilities.** There are no current liabilities.

12. **Current Assets.** Deposit accounts are interest bearing at market rates. The current account is non-interest bearing and is maintained with the minimum amount estimated as necessary for near term expenditure.

13. **Funds**

	<u>2023</u>	<u>2022</u>
<u>Restricted Funds</u>		
Making Connections Fund	80,513	87,007
Discharge Grant Fund	2,600	-
Zonta International Fund	215	215
<u>Restricted Funds Total</u>	<u>£83,328</u>	<u>£87,222</u>
<u>General Fund</u>	<u>£68,524</u>	<u>£63,909</u>
<u>Total Funds</u>	<u>£151,852</u>	<u>£151,131</u>

14. **Going Concern.** The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

15. **Related Party Transactions.** No fees or remuneration were paid to any Trustee during the period. Trustees occasionally pay for some sundry items for which they do not make a claim for expenses. There were no transactions with any persons or entities connected in any way to the Charity or its Trustees.

16. **Assessment of Risks.** The Charity has no employees or premises. Volunteers engaged in Nazareth Way business are covered by safeguarding afforded by the prison authorities. Accordingly, the Trustees consider employee or safeguarding risks to be low. Trustees' Meetings are held at Send Prison or via Zoom. The Trustees consider the main risk facing the charity is that the introduction of Making Connections in other prisons results in a reduction in the quality of service, causing an erosion of reputation. To reduce financial risk, deposit and current accounts are maintained below the FSCS compensation limit. The only data held, not otherwise publicly available, are the names and addresses and, in some cases, email addresses of private donors, past and present. Private telephone numbers of donors are not generally held. Donor details are not shared with any third party. Bank account details of volunteers to whom reimbursements have been made are retained on the Lloyds Bank internet account.

THE NAZARETH WAY CIO

Independent Examiner's Report to the Trustees of The Nazareth Way CIO

I report on the accounts of The Nazareth Way CIO, for the year ended 31st March 2023, Charity No: 1185860, set out on pages 8 to 11.

Respective Responsibilities of the Trustees and Independent 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 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed. It is my responsibility to:

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

Basis of Independent Examiner's Statement

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 the Trustees concerning 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 proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Graham Norton FCA
2 Patterdale
Coldharbour Road
West Byfleet
Surrey
KT14 6JN

10th July 2023

Accounts



"He has sent me to proclaim freedom for the prisoners .." Luke 4:18

THE NAZARETH WAY CIO

Registered Charity No.1185860

**c/o Moore Barlow LLP
The Oriel
Sydenham Road
Guildford
GU13SR**

**Trustees' Annual Report and Accounts
for the year to 31st March 2022**

THE NAZARETH WAY CIO

TRUSTEES

John Gloster
Sarah Bayliss
Leslie Smith
Rosemary Leclercq
Judith Smith

Chairman
Secretary
Treasurer

BANKERS

Lloyds Bank plc
Blackheath Branch
15 Blackheath Village,
SE3 9LH

SOLICITORS

Moore Barlow LLP
The Oriel
Sydenham Road
Guildford
GU13SR

INDEPENDENT EXAMINER

Graham Norton FCA
2 Patterdale
Coldharbour Road
West Byfleet
Surrey
KT14 6JN

www.thenazarethway.org.uk

Registered Charity No.1185860

THE NAZARETH WAY CIO

Annual Report and Accounts

The Trustees present their Annual Report and Accounts, for the year ended 31st March 2022. The Charitable Incorporated Organisation (“CIO”) was registered on 17th October 2019 but did not start its activities until 1st January 2020. It was formed to take on all the activities, obligations, assets and liabilities of The Nazareth Way (Charity Number 1160099). All the assets and activities previously carried out by this charity have been transferred to The Nazareth Way CIO and these transfers started from 1st January 2020 and were completed by 26th June 2020.

This report and the independently examined accounts will be lodged with the Charity Commission. Copies will be made available to all donors, where names and addresses are known.

Objects of the Charity

The objects of the CIO are:

- (A) For the public benefit to promote the mental and spiritual welfare of persons who are presently detained, have previously been detained or are at risk of being detained in any penal or correctional establishment in particular but not exclusively by providing resources and support for the work of prison chaplaincies across England and Wales;
- (B) For the public benefit to advance education amongst persons who are presently detained, have previously been detained or are at risk of being detained in any penal or correctional establishment in particular but not exclusively by providing advice, mentoring, education and training to assist in the rehabilitation of offenders;
- (C) For the public benefit to relieve poverty amongst persons detained, have previously been detained or are at risk of being detained in any penal or correctional establishment and amongst their families and dependants in particular but exclusively by providing grants to offenders in financial hardship and to charities providing financial relief to their families.

Statement of Trustees’ Responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity’s financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity, and which enable them to

ensure that the accounts comply with applicable law. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention of fraud and any other irregularity.

Trustee Structure and Selection of Trustees

The charity has five Trustees, three with portfolio: chair, secretary and treasurer. When recruiting trustees a balance is sought between:

- Experience of operating within a prison environment
- Experience of prison chaplaincy
- Financial experience in managing accounts and cash flow
- Company Secretary capability
- Strategic and management skill

All new trustees would be interviewed by the chair of trustees.

The Trustees' main concern is that any Trustee plays a part in managing the CIO and helping to raise funds, whilst acting in a Christian spirit of cooperation and mutual help.

THE NAZARETH WAY CIO

Trustees' Report

Background

The Nazareth Way charity was founded by Deed of Trust dated 30th November 2012, with its first trustees' meeting being held on 20th December 2012 at HMP Send. It was founded for the purpose of providing funding to support chaplaincy activity at HMP Send and other prisons in Surrey. The Deed of Trust was amended on 14th January 2015 and the charity registered with the Charity Commission on 22nd January 2015 - Registration No 1160099. For the reason outlined below, The Nazareth Way transitioned from a Trust Charity to a Charitable Incorporated Organisation and became The Nazareth Way CIO. The Nazareth Way CIO was registered with the Charity Commission on 17th October 2019 and ran in parallel with The Nazareth Way until deregistration and merger of the Charitable Trust with the CIO on 26th June 2020.

Trade Marking of 'Making Connections'

From 2011, Rev Lesley Mason, Senior Chaplain at HMP Send, pioneered a programme known as Making Connections where prisoners are offered mentoring six months prior to release. The programme works by:

- Encouraging prisoners to prepare for release, and to develop plans for life beyond prison, signposting them to resources, developing their problem solving skills and building confidence
- Arranging transport to get vulnerable prisoners safely to their destination
- Developing partnerships with other organisations in the community and making referrals to provide ongoing community-based mentoring.

Making Connections has proved valuable in reducing reoffending and the prison authorities requested that the programme be expanded into other women's prisons in Surrey. In order to maintain control of content and quality of the programme in other prisons, the trustees decided to seek 'branding' of the name 'Making Connections'. To do this, The Nazareth Way needed to change status to a CIO and this having been achieved, 'Making Connections' became a registered trade mark of The Nazareth Way CIO, effective from 21st January 2020.

Trustee Meetings

The Trustees held 3 meetings during the period, 2 of which took place via Zoom.

Items included in a typical agenda were:

- Appointment of Trustees
- Risk
- Finance
- Grant Applications
- Programmes
- Trusted Charity accreditation

- Fundraising
- Future Strategy
- Conflicts of Interest

Effect of Covid-19 Pandemic on Prison Life

The effects of the pandemic continued to be felt across the prison throughout the period of the report and influenced the work of the Nazareth Way CIO, both by restricting its work but also opening opportunities to support the women at this difficult time (see below under Chaplaincy expenses).

Chaplaincy Expenses

The Nazareth Way provided financial support to the Chaplaincy enabling the provision of additional resources for prisoners, e.g. books, CDs, DVDs. This was of significant benefit during the months of lockdown and enabled the purchase of a wide range of additional materials for the women who spent most of the day locked in their rooms on their own. This included puzzle and colouring books, painting materials, craft and card making packs, diamond art and wool for knitting and crochet. These resources were much appreciated by the women and so the Chaplaincy have continued to facilitate this practice.

At Christmas and Easter all detainees were given a small gift bag containing a greetings card, small confectionary items and/or small toiletry items. In addition, at Christmas they were issued credit vouchers to buy crafts/puzzles etc from Chaplaincy.

Grants

64 small grants of £25 were made to prisoners who were in receipt of little or no financial support from outside the prison. These grants enabled them to purchase items such as toiletries, clothes from the prison shop (Sendsations), stamps and phone credit, helping them to maintain contact with families and children. The majority of these were for women in HMP Send, but during the year 25 of these grants were made to prisoners in the local area (HMP Bronzefield, HMP Downview and HMP Highdown).

In addition, 9 women who had minimum or no outside financial support, were provided with a discharge grant of £100 on release. This was to supplement the grant provided by the prison service and was intended to help them buy essential food and toiletries, etc. over the first few days back in the community.

A limited number of women were provided with a basic mobile phone on release to enable them to keep in contact with Probation and outside support.

Funding for emergency short term accommodation was provided on one occasion to a vulnerable woman whose accommodation had not been finalised by the day of her release.

Making Connections – Mentoring Programme

In the previous Trustees' Annual report, the expansion of the Making Connections programme into other prisons was discussed. Whilst the Covid pandemic slowed down progress it is pleasing to record that the programme became operational in HMP Downview on 16 March 2022. The majority of the funding for this expansion has been provided by one generous donor through the Nazareth Way.

Provision had been made for ongoing training of Making Connections Mentors. This also had to be postponed due to the pandemic. However, as the situation is easing, plans are being made for a significant training day in the Autumn of 2022.

This report was approved by the Trustees on 20th June 2022 and signed on its behalf by:

John Gloster
Chairman of Trustees

THE NAZARETH WAY CIO

Receipts and Payments Account

For the year ended 31st March 2022

		<u>General Fund</u>	<u>Making Connections Fund (Restricted)</u>	<u>Zonta International Fund (Restricted)</u>	Trust Total Funds	Total Trust Funds 15 months to 31 March 21
Receipts and Payments	Note	£	£	£	£	£
<u>Receipts</u>						
Donations	7					
Churches and organisations		9,859	-	-	9,859	7,081
Individuals		3,318	22,700	-	26,018	52,270
Legacies		10,000		-	10,000	-
Gift Aid		425	5,682	-	6,107	8,617
Interest		51	-	-	51	27
Total Receipts		<u>£23,653</u>	<u>£28,382</u>	<u>£-</u>	<u>£52,035</u>	<u>£67,995</u>
<u>Payments</u>						
Grants	6	2,505	105	-	2,610	2,520
Chaplaincy Expenses	8	4,271	-	-	4,271	2,959
Christmas and Easter pin money	9	-	-	-	-	3,720
Charity Mark Assessment fee		-	-	-	-	2,381
Examiner's fee		300	-	-	300	-
Bank charges		94			94	-
General admin		23	134	-	157	458
HEFC Coaching costs		-	395	-	395	-
National Offender Management Services	10	-	-	-	-	4,111
Money Management time costs		-		1,230	1,230	1,849
Stationery		-	218	-	218	104
Phones for released		-	154	-	154	127
Total Payments		<u>£7,193</u>	<u>£1,006</u>	<u>£1,230</u>	<u>£9,429</u>	<u>£18,229</u>
Net Receipts/(Payments)		<u>£16,460</u>	<u>£27,376</u>	<u>(£1,230)</u>	<u>£42,606</u>	<u>£49,766</u>
Funds brought forward		<u>£47,449</u>	<u>£59,631</u>	<u>£1,445</u>	<u>£108,525</u>	<u>£58,759</u>
Total Funds Carried Forward	5	<u>£63,909</u>	<u>£87,007</u>	<u>£215</u>	<u>£151,131</u>	<u>£108,525</u>

The notes on pages 10 and 11 form part of these accounts.

THE NAZARETH WAY CIO

Statement of Assets and Liabilities

As at 31st March 2022

		<u>2022</u>	<u>2021</u>
	<u>Note</u>	<u>£</u>	<u>£</u>
<u>Current Assets</u>	12		
Lloyds Bank – Current Account - Instant Access		7,085	24,531
Lloyds Bank Savings Account - Instant Access		83,772	23,767
COIF Charities Deposit Fund - Instant Access		60,274	60,227
<u>Total Current Assets</u>		<u>£151,131</u>	<u>£108,525</u>
<u>Current Liabilities</u>	11	-	-
<u>Total Assets Retained for the Charity's Own Use</u>	12	<u>£151,131</u>	<u>£108,525</u>
<u>Represented By Statement of Receipts and Payments</u>	13	<u>£151,131</u>	<u>£108,525</u>

The notes on pages 10 and 11 form part of these accounts.

Approved by the Trustees on 20 June 2022, and signed on their behalf by:

..... J Gloster Trustee

..... L Smith Trustee

THE NAZARETH WAY CIO

Notes to the Accounts

1. **Statement of Trustees' Responsibilities.** The CIO was formally established and registered with The Charity Commission as Charity Number 1185860 on 17th October 2019. The CIO started its activities on 1 January 2020 and the Nazareth Way Charity transferred in 2020 its funds of £58,759. The Trustees are required to prepare an annual report and accounts which are lodged with the Charity Commission.
2. **Scope and Basis of Annual Accounts.** These accounts have been prepared on a Receipts and Payments basis in accordance with applicable accounting standards and the Charities Statement of Recommended Practice.
3. **Accounting Policies.** These are:
 - a. Donations, tax recoveries, interest income and other income have been accounted for on an 'as received' basis.
 - b. Legacies are accounted for when probate is granted
 - c. Annual income of the CIO is allocated across the funds based on donor preferences.
 - d. Stationery and any other stocks are written off in the year in which the expense is incurred and not brought into account, as year-end stock values are not considered to be material.
4. **Receipts/Payments.** These are attributed to the appropriate sub-fund(s) based on the actual nature of the transactions.
5. **Reserves Policy.** The Charity needs to maintain free reserves to fund its regular work. Currently those free reserves (i.e. excluding the two Restricted Funds) amount to £63,909 (2021: £47,449) which are maintained to support the expenditure needs of the Charity. The Trustees aim to retain such free reserves as are necessary to enable expected works to be completed within a 12 month period.
6. **Grants.** Various small grants are given to detainees in line with the Charity's charitable objectives.
7. **Donations.** These are allocated based on the donor preference, if no preference is given then donations are allocated to the general fund.
8. **Chaplaincy Expenses.** These are out of pocket expenses incurred by the Chaplains in performing their support work for the Charity.
9. **Christmas and Easter Gifts.** At these times of the year the Charity gives all detainees small gift bags containing a greetings card, small confectionary items and/or small toiletry items. In addition, at Christmas they were issued credit vouchers to buy crafts/puzzles etc from Chaplaincy. In this year, the Chaplain purchased the items and

these costs are included in the Chaplaincy expenses, last year they were purchased directly by the charity and shown separately.

10. **National Offender Management Services.** Cost of services provided by their employees.

11. **Current Liabilities.** There are no current liabilities.

12. **Current Assets.** Deposit accounts are interest bearing at market rates. The current account is non-interest bearing and is maintained with the minimum amount estimated as necessary for near term expenditure.

13. **Funds**

	<u>2022</u>	<u>2021</u>
<u>Restricted Funds</u>		
Making Connections Fund	87,007	59,631
Zonta International Fund	215	1,445
<u>Restricted Funds Total</u>	<u>£87,222</u>	<u>£61,076</u>
<u>General Fund</u>	<u>£63,909</u>	<u>£47,449</u>
<u>Total Funds</u>	<u>£151,131</u>	<u>£108,525</u>

14. **Going Concern.** The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

15. **Related Party Transactions.** No fees or remuneration were paid to any Trustee during the period. Trustees occasionally pay for some sundry items for which they do not make a claim for expenses. There were no transactions with any persons or entities connected in any way to the Charity or its Trustees.

16. **Assessment of Risks.** The Charity has no employees or premises. Volunteers engaged in Nazareth Way business are covered by safeguarding afforded by the prison authorities. Accordingly, the Trustees consider employee or safeguarding risks to be low. Trustees' Meetings are held at Send Prison or via Zoom. The Trustees consider the main risk facing the charity is that the introduction of Making Connections in other prisons results in a reduction in the quality of service, causing an erosion of reputation. To reduce financial risk, deposit and current accounts are maintained below the FSCS compensation limit. The only data held, not otherwise publicly available, are the names and addresses and, in some cases, email addresses of private donors, past and present. Private telephone numbers of donors are not generally held. Donor details are not shared with any third party. Bank account details of volunteers to whom reimbursements have been made are retained on the Lloyds Bank internet account.

THE NAZARETH WAY CIO

Independent Examiner's Report to the Trustees of The Nazareth Way CIO

I report on the accounts of The Nazareth Way CIO, for the year ended 31st March 2022, Charity No: 1185860, set out on pages 8 to 11.

Respective Responsibilities of the Trustees and Independent 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 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed. It is my responsibility to:

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

Basis of Independent Examiner's Statement

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 the Trustees concerning 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 proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Graham Norton FCA
2 Patterdale
Coldharbour Road
West Byfleet
Surrey
KT14 6JN

20 June 2022

Accounts



"He has sent me to proclaim freedom for the prisoners .." Luke 4:18

THE NAZARETH WAY CIO

Registered Charity No.1185860

**c/o Moore Barlow LLP
The Oriel
Sydenham Road
Guildford
GU13SR**

**Trustees' First Report and Accounts
for the period from
1st January 2020 to 31st March 2021**

THE NAZARETH WAY CIO

TRUSTEES

John Gloster (appointed 17 October 2019)	<i>Chairman</i>
Margaret Stirling Troy (appointed 17 October 2019, resigned 10 May 2021)	<i>Secretary</i>
Leslie Smith (appointed 17 October 2019)	<i>Hon Treasurer</i>
Rosemary Leclercq (appointed 17 October 2019)	
Judith Smith (appointed 14 October 2020)	
Sarah Bayliss (appointed 24 November 2020)	

BANKERS

Lloyds Bank plc
Blackheath Branch
15 Blackheath Village,
SE3 9LH

SOLICITORS

Moore Barlow LLP
The Oriel
Sydenham Road
Guildford
GU13SR

INDEPENDENT EXAMINER

Graham Norton FCA
2 Patterdale
Coldharbour Road
West Byfleet
Surrey
KT14 6JN

www.thenazarethway.org.uk

Registered Charity No.1185860

THE NAZARETH WAY CIO

Annual Report and Accounts

The Trustees present this first Report and Accounts, for the fifteen months ended 31st March 2021. The Charitable Incorporated Organisation ("CIO") was registered on 17th October 2109 but did not start its activities until 1st January 2020. It was formed to take on all the activities, obligations, assets and liabilities of The Nazareth Way (Charity Number 1160099). All the assets and activities previously carried out by this charity have been transferred to The Nazareth Way CIO and these transfers started from 1st January 2020 and were completed by 26th June 2020.

This report and the independently examined accounts will be lodged with the Charity Commission. Copies will be made available to all donors, where names and addresses are known.

Objects of the Charity

The objects of the CIO are:

- (A) For the public benefit to promote the mental and spiritual welfare of persons who are presently detained, have previously been detained or are at risk of being detained in any penal or correctional establishment in particular but not exclusively by providing resources and support for the work of prison chaplaincies across England and Wales;
- (B) For the public benefit to advance education amongst persons who are presently detained, have previously been detained or are at risk of being detained in any penal or correctional establishment in particular but not exclusively by providing advice, mentoring, education and training to assist in the rehabilitation of offenders;
- (C) For the public benefit to relieve poverty amongst persons detained, have previously been detained or are at risk of being detained in any penal or correctional establishment and amongst their families and dependants in particular but exclusively by providing grants to offenders in financial hardship and to charities providing financial relief to their families.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity, and which enable them to

ensure that the accounts comply with applicable law. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention of fraud and any other irregularity.

Trustee Structure and Selection of Trustees

The charity has five Trustees, three with portfolio: chair, secretary and treasurer. When recruiting trustees a balance is sought between:

- Experience of operating within a prison environment
- Experience of prison chaplaincy
- Financial experience in managing accounts and cash flow
- Company Secretary capability
- Strategic and management skill

All new trustees would be interviewed by the chair of trustees.

The Trustees' main concern is that any Trustee plays a part in managing the CIO and helping to raise funds, whilst acting in a Christian spirit of cooperation and mutual help.

THE NAZARETH WAY CIO

Trustees' Report

Background

The Nazareth Way charity was founded by Deed of Trust dated 30st November 2012, with its first trustees' meeting being held on 20th December 2012 at HMP Send. It was founded for the purpose of providing funding to support chaplaincy activity at HMP Send and other prisons in Surrey. The Deed of Trust was amended on 14th January 2015 and the charity registered with the Charity Commission on 22nd January 2015 - Registration No 1160099. For the reason outlined below The Nazareth Way transitioned from a Trust Charity to a Charitable Incorporated Organisation and became The Nazareth Way CIO. The Nazareth Way CIO was registered with the Charity Commission on 17th October 2019 and ran in parallel with The Nazareth Way until deregistration and merger of the Charitable Trust with the CIO on 26th June 2020.

Trade Marking of 'Making Connections'

From 2011, Rev Lesley Mason, Senior Chaplain at HMP Send, pioneered a programme known as Making Connections where prisoners are offered mentoring six months prior to release. The programme works by:

- Encouraging prisoners to prepare for release, and to develop plans for life beyond prison, signposting them to resources, developing their problem solving skills and building confidence
- Arranging transport to get vulnerable prisoners safely to their destination
- Developing partnerships with other organisations in the community and making referrals to provide ongoing community-based mentoring.

Making Connections has proved valuable in reducing reoffending and the prison authorities requested that the programme be expanded into other women's prisons in Surrey. In order to maintain control of content and quality of the programme in other prisons, the trustees decided to seek 'branding' of the name 'Making Connections'. To do this, The Nazareth Way needed to change status to a CIO and this having been achieved, 'Making Connections' became a registered trade mark of The Nazareth Way CIO, effective from 21st January 2020.

Trustee Meetings

The Trustees held regular meetings during the period. Items included in a typical agenda were:-

- Appointment of Trustees
- Risk
- Finance
- Grant Applications
- Programmes
- Trusted Charity accreditation
- Fundraising

- Future Strategy
- Conflicts of Interest

Grants

Small grants are made to prisoners who receive little or no financial support from outside the prison. These grants enable them to purchase items such as toiletries, clothes from the prison shop (Sendsations), stamps and phone credit, helping them to maintain contact with families and children.

In addition, some prisoners are entitled to apply for a grant to be added to the prison discharge grant on release. This is intended to help them buy essential food and toiletries, etc. over the first few days back in the community.

In exceptional cases prisoners are provided with a basic mobile phone to enable them to keep in contact with Probation and outside support in the early days following release.

Chaplaincy Expenses

Nazareth Way provide financial support to the Chaplaincy enabling the provision of additional resources for prisoners, eg books, CDs, DVDs. This was a significant benefit during the months of lockdown and enabled the purchase of a wide range of additional materials for the women who spent most of the day locked in their rooms on their own. This included puzzle and colouring books, painting materials, craft and card making packs, diamond art and wool for knitting and crochet. These resources were much appreciated by the women and prison authorities. During the months when the women were not allowed to attend regular Sunday services, these were recorded weekly onto CD and provided for those who wanted to listen to them in their rooms.

At Christmas and Easter all women were provided with small gifts and additional phone credit. These are always welcome gifts, gratefully coming at times where separation from family and friends is emotionally difficult.

Chaplaincy Programmes

The Nazareth Way has supported two key programmes delivered by Chaplaincy staff and volunteers:

- Making Connections - a one to one mentoring programme, now protected by registered trademark, offered to women during the final six months prior to release. Links are often made with outside agencies who are able to continue mentoring in the community. In some circumstances vulnerable women are provided with transport from the 'gate' to a place of safety. The programme has been shown by the Ministry of Justice to help reduce reoffending. Since 2011 over 700 women have taken in the programme. After a brief break following the beginning of lockdown some basic mentoring was able to recommence in August 2020, and the programme was fully operational early in 2021. Volunteers are encouraged to claim reimbursement for expenses incurred in delivering Making Connections, with the primary expense relating to primarily travel costs.

A significant donation had been received by Nazareth Way CIO to enable Making Connections to be rolled out to other women's prisons. This expansion had to be put on hold during the Covid pandemic, but it is hoped that it will be resumed as soon as possible.

- Managing your Money – a short programme, with accompanying booklet, followed by a one-to-one interview assisting the participant to develop a working budget to be used whilst in prison. The intention is that this will be a transferable skill which the participant will be able to use to help manage their limited resources following release. During lockdown, funding was provided to enable development of an in-cell resource pack to meet the same goals.

NCVO Accreditation

During the period of this report work was undertaken to obtain the Trusted Charity Mark which is a nationally recognised quality mark awarded after a rigorous external assessment. The standard has since been awarded by NCVO.

Account Structure

There are three funds: General Fund is used unless a donor has requested that their donations are to be restricted. The two restricted funds are: Making Connections Fund and Zonta International Fund.

Total CIO Value

The total value of the CIO as at 31st March 2021 is £108,525, comprising net receipts in the period of £49,766 and the transfer from the Nazareth Way charity of £58,759.

Income and Expenditure Details

Total Income was £67,995, nearly all of which was donations and the attributable reclaimed gift aid. Costs were £18,229, with £11,648 used from the General fund, £4,732 from the Making Connections Fund and £1,849 from the Zonta International Fund.

This report was approved by the Trustees on 31st August 2021 and signed on its behalf by:

John Gloster
Chairman of Trustees

THE NAZARETH WAY CIO

Receipts and Payments Account

For the period from 1st January 2020 to 31st March 2021

		<u>General Fund</u>	<u>Making Connections Fund (Restricted)</u>	<u>Zonta International Fund (Restricted)</u>	Trust Total Funds
<u>Receipts and Payments</u>	<u>Note</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Receipts</u>					
Donations	7				
Churches and organisations		7,081	-	-	7,081
Individuals		18,895	33,375	-	52,270
Gift Aid		2,829	5,788	-	8,617
Interest		27	-	-	27
Total Receipts		<u>£28,832</u>	<u>£39,163</u>	<u>£-</u>	<u>£67,995</u>
<u>Payments</u>					
Grants	6	2,520	-	-	2,520
Chaplaincy Expenses	8	2,959	-	-	2,959
Christmas and Easter pin money	9	3,720	-	-	3,720
Charity Mark Assessment fee		2,381	-	-	2,381
General admin		68	390	-	458
National Offender Management Services	10	-	4,111	-	4,111
Money Management time costs		-		1,849	1,849
Stationery		-	104	-	104
Phones for released		-	127	-	127
Total Payments		<u>£11,648</u>	<u>£4,732</u>	<u>£1,849</u>	<u>£18,229</u>
Net Receipts/(Payments)		<u>£17,184</u>	<u>£34,431</u>	<u>(£1,849)</u>	<u>£49,766</u>
Transfer from the Nazareth Way Charity (No 1160099)		<u>£30,265</u>	<u>£25,200</u>	<u>£ 3,294</u>	<u>£58,759</u>
Total Funds Carried Forward	5	<u>£47,449</u>	<u>£59,631</u>	<u>£1,445</u>	<u>£108,525</u>

There are no comparatives since the Charity only started its activities from 1 January 2020.
All of the charity's activities derive from continuing operations during the period.

The notes on pages 10 and 11 form part of these accounts.

THE NAZARETH WAY CIO

Statement of Assets and Liabilities

As at 31st March 2021

		<u>2021</u>
	<u>Note</u>	<u>£</u>
<u>Current Assets</u>	12	
Lloyds Bank – Current Account - Instant Access		24,531
Lloyds Bank Savings Account - Instant Access		23,767
COIF Charities Deposit Fund - Instant Access		60,227
<u>Total Current Assets</u>		<u>£108,525</u>
<u>Current Liabilities</u>	11	-
<u>Total Assets Retained For The Charities Own Use</u>	12	<u>£108,525</u>
<u>Represented By Statement of Receipts and Payments</u>	12	<u>£108,525</u>

There are no comparatives since the Charity only started its activities from 1 January 2020.

The notes on pages 7 and 8 form part of these accounts.

Approved by the Trustees on 31st August 2021, and signed on their behalf by:

..... J Gloster Trustee

..... L Smith Trustee

THE NAZARETH WAY CIO

Notes to the Accounts

1. **Statement of Trustees' Responsibilities.** The CIO was formally established and registered with The Charity Commission as Charity Number 1185860 on 17th October 2019. The CIO started its activities on 1 January 2020 and the Nazareth Way Charity transferred in 2020 its funds of £58,759. The Trustees are required to prepare an annual report and accounts which are lodged with the Charity Commission. The financial year-end is 31st March; these accounts cover the fifteen months to 31st March 2021.
2. **Scope and Basis of Annual Accounts.** These accounts have been prepared on a Receipts and Payments basis in accordance with applicable accounting standards and the Charities Statement of Recommended Practice. There are no comparatives since the Charity only started its activities from 1 January 2020.
3. **Accounting Policies.** These are:
 - a. Donations, tax recoveries, interest income and other income have been accounted for on an 'as received' basis.
 - b. Annual income of the CIO is allocated across the funds based on donor preferences.
 - c. Stationery and any other stocks are written off in the year in which the expense is incurred and not brought into account, as year-end stock values are not considered to be material.
4. **Receipts/Payments.** These are attributed to the appropriate sub-fund(s) based on the actual nature of the transactions.
5. **Reserves Policy.** The Charity needs to maintain free reserves to fund its regular work. Currently those free reserves (i.e. excluding the two Restricted Funds) amount to £47,449 which are maintained to support the expenditure needs of the Charity. The Trustees aim to retain such free reserves as are necessary to enable expected works to be completed within a 12 month period.
6. **Grants.** Various small grants are given to detainees in line with the Charities' charitable objectives.
7. **Donations.** These are allocated based on the donor preference, if no preference is given then donations are allocated to the general fund.
8. **Chaplaincy Expenses.** These are out of pocket expenses incurred by the Chaplains in performing their support work for the Charity.
9. **Christmas and Easter Gifts.** At these times of the year the Charity gives all detainees small gift bags containing a greetings card, small confectionary items and/or small toiletry items. In addition, at Christmas they are given, via the prison system, a few pounds of telephone credit to enable them to contact family or friends.

10. **National Offender Management Services.** Cost of services provided by their employees.
11. **Current Liabilities.** There are no current liabilities.
12. **Current Assets.** Deposit accounts are interest bearing at market rates. The current account is non-interest bearing and is maintained with the minimum amount estimated as necessary for near term expenditure.

	<u>2021</u>
<u>Restricted Funds</u>	
Making Connections Fund	59,631
Zonta International Fund	1,445
<u>Restricted Funds Total</u>	<u>£61,076</u>
<u>General Fund</u>	<u>£47,449</u>
<u>Total Funds</u>	<u>£108,525</u>

13. **Corresponding Figures.** There are no corresponding figures for 2019 since the CIO did not exist and the previous activities and Funds of the Nazareth Way charity were transferred in since 1st January 2020.
14. **Going Concern.** The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.
15. **Related Party Transactions.** No fees or remuneration were paid to any Trustee during the period. Trustees occasionally pay for some sundry items for which they do not make a claim for expenses. There were no transactions with any persons or entities connected in any way to the Charity or its Trustees.
16. **Assessment of Risks.** The Charity has no employees or premises. Volunteers engaged in Nazareth Way business are covered by safeguarding afforded by the prison authorities. Accordingly, the Trustees consider employee or safeguarding risks to be low. Trustees' Meetings are held at Send Prison or via Zoom. The Trustees consider the main risk facing the charity is that the introduction of Making Connections in other prisons results in a reduction in the quality of service, causing an erosion of reputation. To reduce financial risk, deposit and current accounts are maintained below the FSCS compensation limit. The only data held, not otherwise publicly available, are the names and addresses and, in some cases, email addresses of private donors, past and present. Private telephone numbers of donors are not generally held. Donor details are not shared with any third party. Bank account details of volunteers to whom reimbursements have been made are retained on the Lloyds Bank internet account.

THE NAZARETH WAY CIO

Independent Examiner's Report to the Trustees of The Nazareth Way CIO

I report on the accounts of The Nazareth Way CIO, for the period ended 31st March 2021, Charity No: 1185860, set out on pages 8-11.

Respective Responsibilities of the Trustees and Independent 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 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed. It is my responsibility to:

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

Basis of Independent Examiner's Statement

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 the Trustees concerning 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 proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Graham Norton FCA
2 Patterdale
Coldharbour Road
West Byfleet
Surrey
KT14 6JN

1st September 2021