



"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
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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.

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20 June 2022