



"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
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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 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.
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>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.

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2 Patterdale
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10th July 2023