



“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 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
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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 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
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KT14 6JN

3rd July 2025