

---

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**CONTENTS**

	Page
<b>Reference and administrative details of the charity, its trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 7
<b>Independent examiner's report</b>	8 - 9
<b>Statement of financial activities</b>	10
<b>Balance sheet</b>	11
<b>Notes to the financial statements</b>	12 - 20

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**Trustees**

J S Beastall (resigned 10 January 2017)  
G C Allen (resigned 25 October 2016)  
Moulana S K Pathan  
D Raymond  
P M Wheatley (resigned 30 June 2016)  
Father R J Reader  
Ms J Blacklock  
Mrs Charlotte Caldwell  
Kevin Venosi, Chair (appointed 25 October 2016)  
Adrian Jones (appointed 25 October 2016)  
Dominic Stevens (appointed 18 April 2017)  
Rev Matt Boyes

**Company registered number**

5035628

**Charity registered number**

1106260

**Registered office**

HMYOI Feltham  
Bedfont Lane  
Feltham  
Middlesex, TW13 4ND

**Chief executive officer**

Revd. Dr Denise Parnell

**Accountants**

Baldwin Scofield Accountancy LLP  
Chartered Accountants  
3 Newhouse Business Centre  
Old Crawley Road  
Horsham  
West Sussex, RH12 4RU

**Bankers**

Lloyds Bank plc  
17 Heath Road  
Twickenham  
Middlesex, TW1 4AW

**Patrons**

Lord Ramsbotham, GCB, CBE  
Rev. Nims O'Bunge, MBE  
Sir Iqbal Sacranie

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 5 APRIL 2017**

The Trustees present their annual report together with the financial statements of Feltham Community Chaplaincy Trust for the period from 6 April 2016 to 5 April 2017. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Structure, governance and management**

● **CONSTITUTION**

The company is constituted under a Memorandum of Association dated 5 February 2004 and is a registered charity number 1106260.

The principal object of the company is to provide care and support for offenders between the ages of 15 and 25 years (young offenders) and former offenders who are or have been in prison at HM Young Offenders Institution, Feltham whether they have a faith or none, or (where resources permit) offenders referred to the Trust from elsewhere.

● **METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

Under the Articles of Association the maximum number of Trustees is twelve. The Board of Trustees may appoint such new Trustees as they think fit. Trustees hold office until they resign or are removed by a resolution of the Board.

The Articles of Association require that the Church of England Chaplain, the Roman Catholic Chaplain and the Muslim Chaplain of HMYOI Feltham together with the Governor's Nominated Deputy shall be appointed as Trustees. In appointing new Trustees, the board seeks to recruit people with relevant experience and skills with a balance appropriate to a multi-faith organisation. The current Trustees include 3 Prison Chaplains (One who is a prison adviser to the Catholic Church), a Managing Chaplain, a former Director of Operations and Commissioning in the Youth Justice Board, with comparable objectives, an ex-offender and another.

● **POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

Prospective Trustees are interviewed by the Chairman and briefed about the work of the company and the responsibilities of Trustees as set out in Charity Commission guidance. On appointment, Trustees are invited to learn about the company's work at first hand, for example by attending mentor training sessions, appraising themselves of the Charity Commission guidance from their website and visiting the establishments and communities in which we work.

● **ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Board of Trustees is responsible for the strategic direction and policy of the Trust and meets at least four times a year.

In addition, Trustees confer from time to time as necessary. Day-to-day management is in the hands of the Chief Executive, supported by up to five Community Chaplains, who supervise the assistance given by the volunteer mentors to the young offenders and a Project Co-ordinator.

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 5 APRIL 2017**

● **RELATED PARTY RELATIONSHIPS**

The Trust works with the staff at HMYOI Feltham and HMP Isis and, in appropriate cases, with the Probation Service and/or other voluntary sector organisations. The Trust is a member of the Community Chaplaincy Association the NCVO and Clinks.

● **RISK MANAGEMENT**

FCCT monitors and manages its risks by using a risk register which is regularly reviewed and updated. The main risks faced by the Trust are inappropriate behaviour, including the possibility of assault by mentees when meeting mentors; and a shortfall in funding.

The risk to mentors is mitigated by appropriate training before they are matched with a mentee; regular supervision by the professional staff, who are also available to give advice by telephone; and relevant policies which are regularly reviewed.

On funding the Trustees supervise the programme of applications to charitable Trusts and keep the financial position under constant scrutiny. These and other risks are set out in a comprehensive risk map, which is kept under review.

● **NECESSITY OF SERVICE**

Working with young men who have been sentenced to custody is among the most challenging jobs in society and all involved with it struggle to engage with and make a difference to the lives of these often disaffected, disillusioned and hostile young men. The Government believes that the loss of liberty is the punishment for this group and deploys a range of services and organisations to assist young men to lead better lives. However what the Government does not provide is the kind of one to one support and mentoring provided by FCCT aimed at supporting when they most need it and are at highest risk of lapsing back into previously damaging behaviour.

FCCT provides multi-faith community based mentors for young men leaving Prison, the mentors come from the same communities as the young men they work with and are focused on working to help them maximise their chances of not reoffending. We have been around since 2004 and have a proven track record for helping young men by supporting them to lead successful lives and contribute to society. The data below gives an indication of the challenge in dealing with this group of young men but at FCCT we believe, that with the right support and hard work, there can be hope for the young men we work with which brings benefits not only to the young men themselves but to wider society as well.

Obviously, the challenge is enormous but that does not perturb us. FCCT have a small group of skilled staff dedicated to recruiting, training and supporting mentors to work with young men inside and outside of Feltham and Isis prisons. The mentors supported by their own faith based communities and our multi-faith approach (including working with those with no faith) is a core feature of our ethos and operating model.

61% not engaging in education  
45% with substance misuse concerns  
33% with mental health concerns  
33% were a high risk to others  
32% with learning disability or difficulties  
31% with suicide or self-harm concerns  
30% with physical health concerns  
13% with gang concerns  
9% with sexual exploitation concerns

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**Objectives and Activities**

● **POLICIES AND OBJECTIVES**

The Trust's objects, as set out in its Memorandum of Association are to provide care and support for offenders between the ages of fifteen and twenty-five years and former offenders who are or have been in custody at HM Young Offenders' Institution (HMYOI), Feltham whether they have a faith or none, or where resources permit, offenders referred to the Trust from elsewhere.

To achieve these objects the Trust works in partnership with the Prison Service, other appropriate organisations and faith communities:

1. to provide trained volunteer mentors who establish an understanding with young offenders while they are in prison and help them build new lives on their release.
2. through the work of the mentors and the paid staff
  - to promote healing and a change of heart;
  - to help the offenders meet their practical needs for successful living without re-offending;
  - to foster their personal growth and development, helping them build stable relationships within a faith or other supportive community, so that they come to lead fulfilling lives.

● **PUBLIC BENEFIT**

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in determining the company's activities. The Trust is a small charity with limited resources and its primary object is to assist young offenders from HMYOI Feltham. There are approximately 470 to 500 young men in custody at Feltham at any one time and over 1,300 pass through the prison during the course of a year. In addition, the Trust has begun to extend its support to young men in HMYOI Isis (another Young Offenders' Institution in the London area).

The direct beneficiaries of the Trust's work are the young men who are helped to change their lives and to become responsible members of society. However, there is also a wider benefit to communities in the London area through the reduction in the number of victims of crime and offences committed. The re-offending rate within a year among young offenders helped by the Trust is less than half the national average. In addition, there is a benefit to the taxpayer, because it costs public funds £85,000 a year to keep an offender in prison, while the average cost of keeping a young man out of prison through support of the Trust's volunteer mentors is about £8,148 a year (and even this is mainly provided by charitable trusts at no cost to the public purse). Helping young men into employment also produces savings to the taxpayer.

● **THIS YEAR'S ACTIVITIES FOR ACHIEVING OBJECTIVES**

The main objectives set by the Trustees for the year 2016-17 and the outcomes achieved were as follows.

**1. Continued emphasis to faith based support and integration of client with faith communities.**

We have worked with 120 young men this year and 1/3 have been integrated into the faith community. We have strengthened the links with our existing partners and this is due to our staff visiting their organisations and meeting with the leaders/managers and their members/teams. We have established links with 16 new organisations and 4 new prisons.

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**2. Improve the quality of the support provided to the young men released from HMPYOI Feltham and HMPYOI Isis.**

We have 60 mentors and to support them we have increased our mentor forums to enable us to better equip and develop them. We have improved the delivery of the forums by better structuring and increasing the number of times we meet from twice a year to four times a year. Attendance at these forums have improved from last year where the attendance was approximately 5-10 volunteers to 20 – 25 this year. We have increased the supervision between the supervisors and the volunteers and this is also impacting our work.

**3. Initiate a programme of expansion in the work of FCCT.**

We expanded our work into HMP Isis in 2015 and continue to deliver the programme this year. This year we worked with 20 young men.

**4. Continued development of FCCT's fundraising strategy for FCCT.**

We continue to make applications to grant making trusts but also widening our scope by investigating other funding streams i.e. individual and collective donations. Staff visiting faith communities are highlighting the need for financial support.

**5. To achieve specified measures of success:-**

**a. Re-conviction rate under 40%**

The Trust is awaiting the relevant data from the Ministry of Justice. However internal evidence suggests that this target was met. We reduced reoffending with our clients by approximately 20% this year.

**b. Housing: 100% of those un-housed to be in settled accommodation**

100% in settled accommodation.

**c. Employment and training: At least 50% to be in training or employment**

42% in training or employment.

**Financial review**

● **GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

● **RESERVES POLICY**

In the light of the uncertain prospects for funding, the Trustees' policy is to maintain reserves sufficient to cover six months' operational expenditure and to meet contractual obligations, e.g. redundancy costs, in the event of having to close the business. On this basis the present target figure is £115,000. The Finance sub-committee will review the reserves policy periodically.

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 5 APRIL 2017**

● **RESULTS FOR THE YEAR**

Incoming resources in 2016-17 amounted to £170,990 and resources expended were £141,339. The surplus of £29,651 was added to reserves, making total reserves of £174,368 at 5 April 2017. The surplus was mainly due to the receipt in the year of a tranche of funds from the National Lottery which will be spent in 2017/18.

● **PRINCIPAL FUNDING SOURCES**

The Trust's principal sources of funding are grants from charitable trusts. The Trust acknowledges with gratitude grants in 2016-17 from the National Lottery, Lloyds Bank Foundation, J Paul Getty Jnr, The Charitable Trust and individual donations in kind.

● **INVESTMENTS POLICY**

The Trust maintains a prudent amount in reserves, but most of the income received is for spending in the short term. The scope for longer term investment is therefore limited. The Trustees have placed the major part of the company's cash resources in fixed-rate savings funds and short-term deposit accounts.

**Plans for future periods**

● **FUTURE DEVELOPMENTS**

The Trust plans to continue its emphasis on faith-based support and the integration of young offenders with faith communities; to further improve the support provided to the young men; and as resources allow to expand our work further.

The Trustees are aware that some funders are increasingly looking to fund organisations that are able to generate income of their own by selling services and this represents both a challenge and a potential opportunity for FCCT. Being a small organisation means our ability to sell our services is limited however we will explore ways of generating income from our activities such as training mentors and consider how we can work with community settings to generate income from things like drop in centres in the community.

The Trustees of FCCT believe that there is potential to expand our services further into other establishments and wider communities but that the size of our organisation limits our ability to do so. We will seek new partners and funders to support our existing work and to explore whether we can expand to cover some of the unmet demand that clearly exists and is required to support young men back into their communities.

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Feltham Community Chaplaincy Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 24 October 2017 and signed on their behalf by:

**Kevin Venosi, Chair**

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FELTHAM COMMUNITY CHAPLAINCY TRUST**

I report on the financial statements of the company for the year ended 5 April 2017 which are set out on pages 10 to 20.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

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

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**INDEPENDENT EXAMINER'S STATEMENT**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Dated: 24 October 2017

Nicholas M Baldwin BA(Econ) FCA DChA

**BALDWIN SCOFIELD ACCOUNTANCY LLP**

Chartered Accountants  
3 Newhouse Business Centre  
Old Crawley Road  
Horsham  
West Sussex, RH12 4RU

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 5 APRIL 2017**

	Note	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
<b>INCOME FROM:</b>					
Donations and legacies	2	132,541	38,370	170,911	235,465
Investments	3	-	79	79	33
<b>TOTAL INCOME</b>		<u>132,541</u>	<u>38,449</u>	<u>170,990</u>	<u>235,498</u>
<b>EXPENDITURE ON:</b>					
Raising funds		-	144	144	341
Charitable activities	6	133,298	7,897	141,195	172,833
<b>TOTAL EXPENDITURE</b>	7	<u>133,298</u>	<u>8,041</u>	<u>141,339</u>	<u>173,174</u>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>					
		(757)	30,408	29,651	62,324
<b>NET MOVEMENT IN FUNDS</b>		(757)	30,408	29,651	62,324
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		<u>63,930</u>	<u>80,787</u>	<u>144,717</u>	<u>82,393</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>63,173</u></u>	<u><u>111,195</u></u>	<u><u>174,368</u></u>	<u><u>144,717</u></u>

The notes on pages 12 to 20 form part of these financial statements.

**FELTHAM COMMUNITY CHAPLAINCY TRUST****(A company limited by guarantee)****REGISTERED NUMBER: 5035628****BALANCE SHEET  
AS AT 5 APRIL 2017**

	Note	£	2017 £	£	2016 £
<b>CURRENT ASSETS</b>					
Debtors	10	1,490		2,312	
Cash at bank and in hand		180,918		177,996	
		<u>182,408</u>		<u>180,308</u>	
<b>CREDITORS:</b> amounts falling due within one year	11	(8,040)		(35,591)	
<b>NET CURRENT ASSETS</b>			<u>174,368</u>		<u>144,717</u>
<b>NET ASSETS</b>			<u>174,368</u>		<u>144,717</u>
<b>CHARITY FUNDS</b>					
Restricted funds	12		63,173		63,930
Unrestricted funds	12		111,195		80,787
<b>TOTAL FUNDS</b>			<u>174,368</u>		<u>144,717</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 24 October 2017 and signed on their behalf, by:

**Kevin Venosi, Chair**

The notes on pages 12 to 20 form part of these financial statements.

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Feltham Community Chaplaincy Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.4 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**1. ACCOUNTING POLICIES (continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

**1.6 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**1. ACCOUNTING POLICIES (continued)**

**1.7 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.9 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.11 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>Restricted funds 2017 £</b>	<b>Unrestricted funds 2017 £</b>	<b>Total funds 2017 £</b>	<i>Total funds 2016 £</i>
Donations	-	3,370	3,370	4,741
Grants	132,541	35,000	167,541	230,724
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	132,541	38,370	170,911	235,465
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2016</i>	134,724	100,741	235,465	
	<hr/>	<hr/>	<hr/>	

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**3. INVESTMENT INCOME**

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Bank interest received	-	79	79	33
<i>Total 2016</i>	-	33	33	

**4. DIRECT COSTS**

	Total 2017 £	Total 2016 £
Other staff costs	714	2,228
Training & supervision	954	380
Volunteer expenses	128	202
Recruitment costs	1,411	1,203
Wages and salaries	117,517	147,999
National insurance	11,991	12,545
Pension cost	1,784	-
	<b>134,499</b>	<b>164,557</b>
<i>At 5 April 2016</i>		<i>164,557</i>

**5. SUPPORT COSTS**

	Total 2017 £	Total 2016 £
Advertising & publicity	53	-
Telephone	214	253
Accounts & payroll	822	836
Insurance	1,202	1,111
Office & other expenses	414	465
IT costs	2,490	1,479
Bank charges	34	14
	<b>5,229</b>	<b>4,158</b>
<i>At 5 April 2016</i>		<i>4,158</i>

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**6. GOVERNANCE COSTS**

	<b>Total funds 2017 £</b>	<i>Total funds 2016 £</i>
Independent examination	990	960
Professional charges	193	3,095
Trustees' meetings	237	18
Other expenses	47	45
	<b>1,467</b>	<i>4,118</i>
	<b>1,467</b>	<i>4,118</i>

**7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	<b>Staff costs 2017 £</b>	<b>Other costs 2017 £</b>	<b>Total 2017 £</b>	<i>Total 2016 £</i>
Fundraising costs	-	144	144	341
<b>Costs of generating funds</b>	<b>-</b>	<b>144</b>	<b>144</b>	<i>341</i>
Direct costs	131,292	8,436	139,728	168,715
Expenditure on governance	-	1,467	1,467	4,118
	<b>131,292</b>	<b>10,047</b>	<b>141,339</b>	<i>173,174</i>
	<b>131,292</b>	<b>10,047</b>	<b>141,339</b>	<i>173,174</i>
<i>Total 2016</i>	<i>160,544</i>	<i>12,630</i>	<i>173,174</i>	
	<i>160,544</i>	<i>12,630</i>	<i>173,174</i>	

**8. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	<b>2017 £</b>	<i>2016 £</i>
Governance Independent examiner's fees	990	960
	<b>990</b>	<i>960</i>
	<b>990</b>	<i>960</i>

During the year, no Trustees received any remuneration (2016 - £NIL).  
 During the year, no Trustees received any benefits in kind (2016 - £NIL).  
 During the year, no Trustees received any reimbursement of expenses (2016 - £NIL).

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**9. STAFF COSTS**

Staff costs were as follows:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>117,517</b>	147,999
Social security costs	<b>11,991</b>	12,545
Other pension costs	<b>1,784</b>	-
	<b>131,292</b>	<b>160,544</b>
	<b>131,292</b>	<b>160,544</b>

The average number of persons employed by the company during the year was as follows:

	<b>2017</b>	<b>2016</b>
	<b>No.</b>	<b>No.</b>
	<b>9</b>	7

No employee received remuneration amounting to more than £60,000 in either year.

**10. DEBTORS**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	<b>1,490</b>	2,312
	<b>1,490</b>	<b>2,312</b>

**11. CREDITORS: Amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b>8,040</b>	35,591
	<b>8,040</b>	<b>35,591</b>

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**12. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 6 April 2016 £	Income £	Expenditure £	Balance at 5 April 2017 £
<b>Unrestricted funds</b>				
General Funds	80,787	38,449	(8,041)	111,195
<b>Restricted funds</b>				
Jerusalem Trust	11,728	-	(11,728)	-
Community Church Harlesdon	-	1,000	(53)	947
National Lottery Fund	52,202	107,256	(97,232)	62,226
Lloyds Bank Foundation	-	24,285	(24,285)	-
	<u>63,930</u>	<u>132,541</u>	<u>(133,298)</u>	<u>63,173</u>
Total of funds	<u>144,717</u>	<u>170,990</u>	<u>(141,339)</u>	<u>174,368</u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	<i>Balance at 6 April 2015</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Gains/ (Losses)</i> £	<i>Balance at 5 April 2016</i> £
<b>Unrestricted funds</b>					
General Funds	58,585	100,774	(78,572)	-	80,787
	<u>58,585</u>	<u>100,774</u>	<u>(78,572)</u>	<u>-</u>	<u>80,787</u>
<b>Restricted funds</b>					
Jerusalem Trust	-	18,000	(6,272)	-	11,728
Community Church Harlesdon	-	4,000	(4,000)	-	-
Westhill Endowment	-	6,820	(6,820)	-	-
National Lottery Fund	-	105,904	(53,702)	-	52,202
Lloyds Bank Foundation	23,808	-	(23,808)	-	-
	<u>23,808</u>	<u>134,724</u>	<u>(94,602)</u>	<u>-</u>	<u>63,930</u>
Total of funds	<u>82,393</u>	<u>235,498</u>	<u>(173,174)</u>	<u>-</u>	<u>144,717</u>

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 6 April 2016 £	Income £	Expenditure £	Balance at 5 April 2017 £
General funds	80,787	38,449	(8,041)	111,195
Restricted funds	63,930	132,541	(133,298)	63,173
	<u>144,717</u>	<u>170,990</u>	<u>(141,339)</u>	<u>174,368</u>

**SUMMARY OF FUNDS - PRIOR YEAR**

	<i>Balance at 6 April 2015 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 5 April 2016 £</i>
General funds	58,585	100,774	(78,572)	80,787
Restricted funds	23,808	134,724	(94,602)	63,930
	<u>82,393</u>	<u>235,498</u>	<u>(173,174)</u>	<u>144,717</u>

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £
Current assets	63,173	119,235	182,408
Creditors due within one year	-	(8,040)	(8,040)
	<u>63,173</u>	<u>111,195</u>	<u>174,368</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<i>Restricted funds 2016 £</i>	<i>Unrestricted funds 2016 £</i>	<i>Total funds 2016 £</i>
Current assets	63,930	116,378	180,308
Creditors due within one year	-	(35,591)	(35,591)
	<u>63,930</u>	<u>80,787</u>	<u>144,717</u>

**FELTHAM COMMUNITY CHAPLAINCY TRUST**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2017**

**14. PENSION COMMITMENTS**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents the contributions payable by the company that have been paid in the year amounting to £1,784 (2016 - £nil). There were contributions payable to the fund at the balance sheet date amounting to £1400 (2016: £nil).