

Company number 03080847  
Charity Number: 1048181

# Safe Ground

**Report and financial statements**

For the year ended 31 March 2023



**Safe Ground**

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## Reference and administrative details of the charity, its trustees and advisors

Safe Ground was established in 1995 and joined Social Interest Group on the 1st November 2022. Social Interest Group is its only member, therefore making it a subsidiary of Social Interest Group. Safe Ground now trades as SIG Safe Ground.

### Directors and charity trustees

The directors of SIG Safe Ground are its trustees for the purposes of charity law and throughout this document are collectively referred to as the trustees. The current trustees and those that served during the period ended 31 March 2023 are as follows:

#### Chair

Karl Marlowe (Appointed – 1st November 2022)

D Lennan – (resigned 1st November 2022)

#### Other trustees

T Fatima – Treasurer (resigned 1st November 2022)

Jeff Loo – Treasurer - (Appointed – 1st November 2022)

B McDonough – (appointed 1st July 2022, resigned 1st November 2022)

L Lines - (resigned 1st November 2022)

J Smith - (resigned 1st November 2022)

R Lambe - (resigned 1st November 2022)

Dylan Kerr - (Appointed – 1st November 2022)

Stuart Jenkin - (Appointed – 1st November 2022)

Claire Barton - (Appointed – 1st November 2022)

#### Company Secretary

Michael Rutherford- (Appointed – 1st November 2022)

#### Executive Officers

##### Group Chief Executive

Gill Arukpe

##### Director of Finance & Resources

Michael Rutherford

##### Director of People & Culture

Maria Speight

#### Registered office

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#### Auditor

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#### Bankers

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London  
EC2V 7HN

#### Solicitors

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London  
SW15 6AB

#### DWF LLP

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Manchester  
M3 3AA

Company registration number 03080847

Charity registration number 1048181

[www.socialinterestgroup.org.uk](http://www.socialinterestgroup.org.uk)

[enquiries@socialinterestgroup.org.uk](mailto:enquiries@socialinterestgroup.org.uk)

The trustees present their report and the audited financial statements for the year ended 31<sup>st</sup> of March 2023.

Reference and administration information set out on the previous page form a part of this report. The financial statements comply with current statutory requirements, the Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives

### Purposes and Aims

The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit. The trustees are satisfied that the aims and objectives of the charity meet the public benefit requirement and that the charity's activities are in support of those aims.

The objects of the Charity as set out in the Articles of Association for the public benefit:

The object of the Company is to advance the education of the public, in particular, but not exclusively prisoners in the arts, specifically the art of drama, literature and poetry, and to use the arts to rehabilitate prisoners, offenders and community members by promoting and developing people's creative and artistic abilities, parenting and relationship skills.

### Activities

SIG Safe Ground is an expert in the design and delivery of arts-based, therapeutic group work. We operate nationally in various custodial and community settings, creating spaces in which transformational change can occur. Our work offers access to new perspectives, creates opportunities for discussion and debate, and invites participants to take risks, experiencing themselves and each other in new ways.

Our programmes create a positive impact; analysis of Fathers Inside shows a 40% reduction in re-offending between programme participants and their counterparts who did not participate (Justice Data Lab, 2016). Our most recent evaluation of Fathers Inside (Blagden 2019) highlighted a statistically significant reduction in parental stress pre/post programme and a significant increase in less-restrictive attitudes towards parenting because of the programme. 76.5% of participants engaged in further ETE (education, training and employment) one month after completing Fathers Inside, compared to 53.6% prior to the programme.

## Chief Executive's Statement

With figures showing 1 in 4 adults predicted to experience a common mental health disorder, and 10% will experience depression in their lifetime, our services find themselves amid a mental health crisis. The pandemic's legacy effects have made access to primary and secondary healthcare increasingly difficult. Economic and social imbalances continue to grow with substantial increases in homelessness and the numbers of people in prison.

The number of families and single people in temporary accommodation is rising daily. We continue to see a rise in people referred to us who have spent long periods in hospitals, prison and being homeless. Often requiring a high degree of support for harm reduction, reablement after long-term mental ill-health and disorders, increase in suicidal tendencies, depression, dual diagnosis, alcohol dependency, and illegal and prescription substance use.

Charities are under severe financial strain. Facing soaring energy bills and declining incomes as some grant givers and commissioners cut back against a significant rising demand in people needing our support and care. The recruitment issues in the sector continue to make staff retention and growth challenging as we compete to hire and retain the best people. Research shows a high percentage of the sector using their reserves to support contracted work, which is not sustainable. I am pleased to say we have not had to do this.

We have worked hard to make working at SIG Safe Ground a rewarding experience personally and professionally and to find the best ways to offer support to reduce the impacts of rising fuel and living costs. We kept salaries at the London and Living Wage, carried out a salary review, gave two staff pay awards and increased our bank pay hourly rate by 3%.

This year, we joined the lobby for the government to provide more help to our sector. In January, we launched a new vision and mission: to stop the inequity of access to public services and opportunities for a good home, health care, social support, and employment. We will address the imbalance through new partnership working, influencing policy change and driving local systems change to bridge gaps in provision and break down barriers.

We remain committed to supporting local authorities, health trusts and Ministry of Justice and HMPPS in the development of solutions for people in prison and those experiencing homelessness, stepping down from hospital or returning from prison or living on the street.

SIG Safe Ground is exceptionally skilled at finding solutions that help people in prison turn their lives around and support their families. This year's considerable achievement for SIG Safe Ground was securing new contracts with several prisons to embed its programmes, including at HMP Altcourse, with the additional management of Altcourse's Visitors Centre. We officially opened our first Independent Approved Premises (IAP), Penrose Drive, via SIG Safe Ground's sister charity, SIG Penrose, where we have been delivering SIG Safe Ground programmes.

We continue to secure our long-term financial stability through contract retention, growth and income diversification. We retendered for and won several crucial long-running service contracts, helping people secure and retain accommodation and supporting various social needs. We continue to utilise trainees with lived experience across projects, focusing on people at the highest risk of re-offending, suicide and self-harm, drug and alcohol overdose and disengagement with treatment services.

I look back at all our achievements across SIG Safe Ground and the Group during 2022/23. Not only have we supported thousands of people, but we continue to overcome the challenges we face, changing how we work to improve and enhance the quality and performance of our services and implementing new services and projects to grow and extend our impact.



Gill Arukpe, Group Chief Executive  
6<sup>th</sup> December 2023

## Strategic Report

Safe Ground (traded as SIG Safe Ground) is an award-winning charity designing and delivering pioneering therapeutic group work nationally for people in prison and community settings. We have a strong track record of delivering impact and a comprehensive suite of group work programmes that focus on behaviors and social issues. Our excellent work continued throughout this year, and we are excited to share our learning and reflections.

We always expect groups to contain significant diversity of experience, background, offence type, learning needs and style, mental well-being, concentration, focus, friendship status and familiarity among participants. Our programmes are designed to accommodate equally meaningful participation from people who cannot read or write, do not have English as a first language, and may have cognitive or physical impairments, dependency issues, anxiety, or other difficulties with education, group work or participation. This was certainly true of the groups of participants we worked with this year.

## Results and Impacts

This year SIG Safe Ground worked with a total of 173 participants across 13 different sites, mainly prisons, in a range of programmes and group work sessions:

- Family Focus
- Minerva Wraparound service
- Fathers Inside
- The Comfort Zone
- Man Up
- Thinking Space Journals
- Mens Groups with SIG EDI
- West Midlands Police
- Sisterhood

## Client Transformations

### Man Up

SIG Safe Ground has long recognised that the stereotypes, pressures, and expectations of being a man shape an individual's identity, particularly in the context of the hyper-masculine, insecure and authoritarian environment that is prison. Our response was the Man Up Programme, conceived during a pilot project with men at HMP Wandsworth in 2014.

### Brendon's Story

We first met Brendon when it was suggested he might be interested in participating in a Man Up programme we ran at HMP Peterborough. Man Up is a group work programme designed to support young and adult men to consider the pressures and expectations of being a 'man', many of which can exacerbate harmful behaviours. The programme takes place over three consecutive days, culminating in a performance to an invited audience of staff members.

Group work is always complex, but Man Up participants explore emotive themes, including Identity, Relationships and unmet needs, which invariably make the process all the more challenging. Sometimes, the process can leave participants feeling exposed, and whilst this is an integral part of the experience, the level of commitment taking part requires can't be understated.

Brendon is a young person who is autistic. He had a job as an orderly (a cleaner). However, he kept himself to himself as much as possible, avoided engaging in group conversations and was highly apologetic for anything he felt he'd done wrong. Before his current custodial sentence, he spent much of his adolescence in secure mental-health settings, and his familial relationships and support network were fraught. We understood that when Brendon felt overwhelmed or uncomfortable, he would react in extreme, often violent, ways that risked his and others' safety.

When we met the group to conduct pre-programme interviews, Brendon was apprehensive about his ability to participate and initially decided that the programme wasn't for him. He politely excused himself from the introductory session and left the room. However, with encouragement from SIG Safe Ground and his Key Worker, he decided to give it a go.

Ahead of the group, we received additional communication from the prison SEND department, with a list of diagnoses attributed to Brendon and a note that said a 'one-page profile' was also available. We were warned that he might become anxious and need to leave the room and have neurodiversity needs that would be detrimental to his positive engagement in the group. Staff members expected him to act up or play the 'class clown' as soon as he felt uncomfortable.

Over three days, staff members (all with the best intent) asked us about Brendon's participation or offered unsolicited advice on his 'behaviour'. They made assumptions that Brendon was messing about and suggested it would be a success if he were 'even just to be a tree' in the final performance. We held Brendon to higher expectations than this because we know that our participants can do far more than they might often be given credit for. In turn, Brendon far exceeded our expectations. He was thoughtful and considered in his reflections, his confidence grew, and despite warnings from staff, he didn't leave the room once over the three days, nor act the class clown when he felt uncomfortable. And he was by no means the most challenging participant. The rest of the group supported him when he needed time to form his ideas fully, and Brendon showed great patience, especially when others were vying for attention. He showed respect and care, listening carefully to others' contributions and offering insightful responses. When it came to preparing the final performance, Brendon played an integral role.

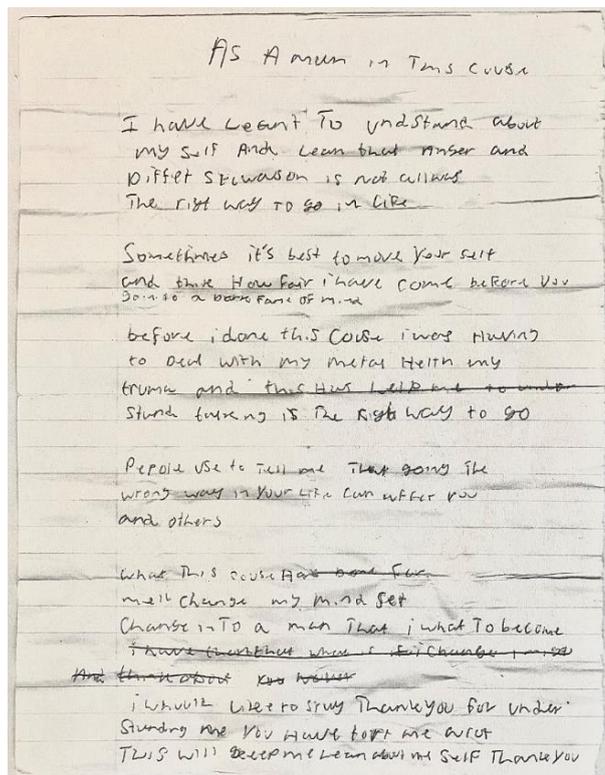
The group devised and performed an extended role-play based on characters they had created to an audience of 22 staff members, including the Deputy Director of the prison, officers, OMU, Governors and other SMT members. The story follows two young people caught up in the Criminal Legal System. Brendon accepted a particularly challenging role, as his character was not immediately relatable to him and his personal experience like most other roles were. Brendon showed bravery in his commitment to his performance and nominated himself to close the performance with a speech he'd worked on in his own time. Brendon kindly allowed us to have the original copy of his speech. When we asked if he was sure, he told us that he was; he'd 'remember it in his head':

*"I have learned to understand about myself and learn that anger ... is not always the right way to go in life. Sometimes, it's best to move yourself and think how far I have come before you go into a bad frame of mind. Before I done this course, I was having to deal with my mental health and my trauma, and this has helped understand talking is the right way to go.*

*People used to tell me that going the wrong way in life can affect you and others. What this course has done for me is change my mindset. Change into a man I want to become. I would like to say thank you for understanding me. You have taught me a lot. This will help me learn about myself. Thank you."*

This was the first group Brendon engaged in prison, which was a significant personal achievement. The goal of SIG Safe Ground's methodology and how we approach our work is to make room for participants to be themselves. Brendon embraced this courageously and, in the process, found a way to understand himself. That is what resilience is. And in a prison environment, where the easier option for everybody is not even to try, that is a huge, huge achievement. We felt incredibly proud of Brendon, but the most outstanding achievement was that, despite everything, Brendon felt proud of himself.

## Craig's Story



*"As a man in this course...*

*I have learnt to understand about myself and learn that anger ... is not always the right way to go in life.*

*Sometimes it's best to move yourself and think how far I have come before you go into a bad frame of mind.*

*Before I done this course I was having to deal with my mental health, my trauma, and this has helped understand talking is the right way to go.*

*People used to tell me that going the wrong way in life can affect you and others.*

*What this course has done for me is change my mindset. Change into a man I want to become.*

*I would like to say thank you for understanding me, you have taught me a lot. This will help me learn about myself. Thank you."*

## Our Focus

### Joining Social Interest Group (SIG)

Our move into Social Interest Group in November this year represented the beginning of a new era. An era in which we can offer a SIG Safe Ground experience to new groups, in new communities, in new and creative ways, strengthening our legacy as we go. We want to thank everyone at SIG who has made us feel so welcome and expressed such enthusiasm about what we do. Our work is as necessary as ever. We can achieve anything by working together with an ambitious strategy and an even more ambitious SIG team.

### Brand Refresh

We undertook the brand refresh to strengthen and galvanise the Group and enhance our excellent reputation in supporting the hardest-to-reach to create positive change for people and communities. We worked with staff, residents, and participants across the Group to shape the vision of our rebranding and launched our new visual identity in June. This momentous change project supports our growth as we take on new areas of work and new subsidiaries, expanding our horizons on a public stage.

### Theory of Change rollout

Our newly developed Theory of Change articulates our unique approach to positively impacting the lives we support. This transformation journey focuses on three elements to make a crucial difference: identity, relationships and community. We launched the Theory of Change at our Staff Conference in October as we begin embedding it into our working methods to ensure best practice is achieved and evidenced. Learn more about our Theory of Change at [www.socialinterestgroup.org.uk](http://www.socialinterestgroup.org.uk).

## **Reimagining the way we work**

'Reimagine the way we work' is an organisation-wide review to use SIG's central resources better to maximise impact and income and improve quality whilst reducing risk. We launched several initiatives and implemented changes over the year to enhance the quality and performance of our services:

### **Quality and Performance**

We grew our Compliance, Risk and Audit Team to develop further Risk Management, Governance, Safeguarding and Health and Safety within SIG. We launched new Quality and Performance meetings to support operational teams to focus on essential priorities and reduce duplication. Meetings provide a platform to share what is working well, what they are proud of, and where we, as a SIG community, need to improve processes, best practices, and training.

### **Staff Safety**

We are committed to creating the safest environment for staff. This year, we added two new modules to our staff risk management training to enhance support for the growing number of people coming to us with highly complex support and care needs. Additionally, we set up a Quality Review Group and Safeguarding Review Group to strengthen how we capture trends, concerns and learnings across the Group and ensure staff meet the expected standards of our Quality Handbook, a digital best practice guide introduced last year.

### **Equality Diversity and Inclusion - Men's Group**

In January, SIG Safe Ground partnered with SIG's EDI Team to develop a series of online sessions inviting men across the organisation to consider how their conceptions and practice of masculinity impact their experiences at work and inform broader conversations on physical and psychological safety among staff, residents and participants. The first session occurred in March, with two more sessions planned in the year. Early feedback was that participants felt able to have conversations they were not having elsewhere and that ongoing participation in the group could make a tangible difference to people's work experience.

## **Significant Events**

### **Investors in People**

SIG was awarded Investors in People, an important accreditation, particularly in supporting our growth plans. We worked over many months with staff to achieve this. We continue our Investors in People journey, using the findings from the review to shape our 3-year strategic plan starting next year. We started developing our reward and recognition strategy to ensure we make working at SIG a rewarding experience personally and professionally by offering growth and development.

### **ISO90001**

We received ISO9001 accreditation in January. ISO remains a necessary certificate held by SIG, assuring stakeholders that we have effective systems and processes and work to improve continuously. SIG has maintained certification since its inception.



## Working with SIG

We started working with other members of SIG to grow our collaborative work with the Ministry of Justice and Police to influence cultural changes in how the criminal justice system supports people in prison and custody and to help decrease the number of people returning to prison.

### HMPPS CFO Activity Hub, Croydon

The CFO Activity Hub in Croydon is one of two activity hubs set up by Reed in Partnership with SIG Penrose, in contract with the Co-Financing Org (CFO) and Ministry of Justice. Activity Hubs provide safe and supportive spaces for men and women on licence or serving a community sentence to access essential services. SIG Safe Ground delivered four programmes in Croydon, including Man Up. As we move towards a co-delivery model for the final third of the contract, we are excited to see what we can achieve working alongside Penrose.

### Offender Personality Disorder and Housing and Accommodation Services (OPD HASS), London

SIG Safe Ground provided its Thinking Space Journals to SIG Penrose, HerStory House service, a specialist high-supporting female residential service designed for women with multiple and complex care needs. Commissioned jointly by HMPPS and NHS England & NHS Improvement as part of the Offender Personality Disorder (OPD) pathway for women at highest risk, the service provides a safe, psychologically informed and enabling environment to facilitate the eventual move-on to fully independent living in the community. We delivered Thinking Journals within the service's Wellbeing Hub as part of its therapeutic programmes and activities to enable residents and other women screened into the pathways opportunity to learn new skills and create positive and healthy relationships.

### Brighton Women's Service (BWS)

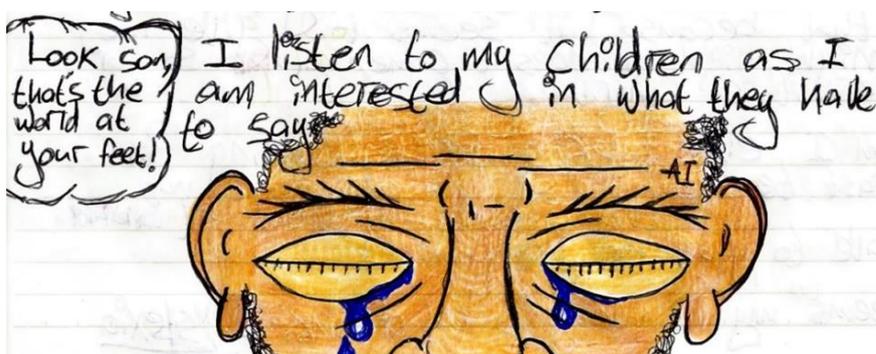
SIG Equinox used SIG Safe Ground's Thinking Journals as part of the service's resident Care and Recovery Plans. As a female-only residential project for women experiencing homelessness and severe trauma with support requirements related to drugs and alcohol, offending behaviour and mental health, Thinking Journals helped provide a positive, supportive environment for women to develop skills and resilience to eventually move on to independent living and prepare for the next part of their journey.

### Thinking Space Journals

With participants at Minerva's East London Women's Centre and, more recently, with all 58 young women currently in custody at HMP Peterborough, we're working towards a new goal of sharing a Thinking Space Journal with every woman in prison in England.

### Family Focus at HMP Wayland

The Family Focus Programme is designed for self-directed learning and intended to introduce the themes and content developed further in our flagship programme, Fathers Inside. Participants work through seven modules over four weeks, supported by staff and with relevant access to wraparound services. At the time of writing, the first Family Focus cohort at HMP Wayland submitted their work to SIG Safe



Ground for certification. We look forward to seeing this group again and welcoming the next cohort to the programme.

### The Minerva Wraparound Service, London

Our Own Stories women's programme continues to run as part of the Minerva Wrap Around Service for women across London. We extended the Minerva Wraparound Service in London several times. Similarly to last year, we adapted the delivery model to meet the needs, numbers and logistical requirements of the women involved. The result was **Make Your Mark**, a drop-in programme supporting women to engage with artworks from around the world as a vehicle for considering their own lives, creative expression, and relationships.

Following SIG Safe Ground's success of Advance in our bid for London Women's Services, we return next year to deliver Our Own Stories again at Minerva's East London Women's Centre. SIG Safe Ground has gained a strong foothold at the centre since it opened in 2021, delivering several programmes and developing relationships with staff.

### Fathers Inside at HMPs Parc, Norwich and Lowdham Grange

HMP Lowdham Grange is a privately operated category B prison near Nottingham housing 888 men, many of whom are serving life sentences. In the summer of 2021, SIG Safe Ground was approached to submit a proposal for work there. Having carefully considered our proposal and the benefits of our work, a group of prisoner representatives decided to invest in two of SIG Safe Ground's programmes from the Prisoner Amenities Fund, including Fathers Inside.

We delivered a revised Fathers Inside Programme to 52 men across HMPs Parc, Norwich and Lowdham Grange. SIG Safe Ground's Fathers Inside Programme is now a core element of HMP Parc's Family Interventions Unit, ensuring our relationship with the staff team goes from strength to strength.

We're gonna be doing a play, <sup>around</sup> ~~about~~ fathers Inside  
about all our individual experience  
we all opened up and spoke straight from the heart  
None of which was a convenience

Now I hope you all enjoy the ~~show~~ show  
that we've all put together  
Because the "MAIN" reason (I) believe we ~~at~~ completed  
~~the~~ fathers Inside as a group! (UNIT)!  
Is to show that "NO" matter where a father ~~is~~ lives!  
He'll be loving "HIS" young ones FOREVER!!!

Enjoy your V**is**its  
EVERYONE

HYPE ENDING!

## The Comfort Zone

In 2020, Healthy London Partnership, in collaboration with Arts Council England and the Mayor of London, called for proposals from arts and cultural organisations to help improve the health and wellbeing of people with mental health issues in either Southwark or Merton. This led to SIG Safe Ground designing and piloting The Comfort Zone programme in 2021.

Following two pilots demonstrating measurable impact among participants and significant interest in the Social Prescribing network in Merton, SIG Safe Ground successfully applied to Merton Giving to fund the delivery of four online programmes for residents in the borough between February and August 2022. Feedback from these has been incredibly positive:

*"This programme has been more effective than any therapy or workgroup I have experienced. It left me feeling connected, hopeful and excited for the future."* **Participant.**

## Man Up at HMPs Parc and Peterborough

SIG Safe Ground delivered three Man Up Programmes to young adults at Peterborough during March, and we returned in November to continue our work. Our partnership with HMP Peterborough and HMP Parc will continue throughout the year under the terms of SIG Safe Ground's new license agreement, whereby they will now deliver Man Up under the new license agreement.

## Financial Review 2022/23

At the end of the financial period, the charity had unrestricted general reserves of £61,755 (2021/22 - £57,447). The charity incurred a deficit of £24,029 during the period ended 31 March 2023 (2021/22 - surplus of £55,994).

Given the status of the charity as a subsidiary undertaking in Social Interest Group, the wider economic environment and on-going changes and increased competition within the sector, the trustees consider the results to be acceptable. Principal risks and uncertainties

There are several new areas of work developing for us in the year ahead, all at early stages of agreement but significant as contributions to the new Probation formulation, new partnerships and delivery sites and we look forward to those coming to fruition efficiently. There is always a risk that work in advanced discussion can fail to materialise and for a small organisation like SIG Safe Ground, often cashflow and projections seem not to correlate. While we are used to the perennial risks of delivering high quality services in an increasingly price focused environment, now more than ever we are aware of the risks ahead. The Trustees are engaged and actively involved in strategic thinking and planning and we work to future proof the organisation with our approach. We intend to improve our communications, raise our profile and sustain our impact, driving commissioning and philanthropic funding and transforming individual, group and institutional dynamics.

## Reserves policy and going concern

Following SIG Safe Ground joining the Group the trustees have reviewed the long-term level of reserves needed for the company. The trustees agreed to change the level of reserves to equivalent of at least 3 months trading. At 31 March 2023 they were £61,755. The trustees will continue to review the reserves policy and position.

The trustees were satisfied of the charity's ability to continue as a going concern and continue to monitor income and the reserves position.

## Plans for the Future

At SIG Safe Ground, we pride ourselves on being a learning organisation, constantly developing and innovating to adapt to changes in our environments, and ensuring we continue to focus on delivering the best possible outcomes to the people we support. Over the next five years, our ambitions include:

Increase the number of Prisons SIG Safe Ground provides its programs and the number of activities we deliver for families in Prison Visitor Centers across England and Wales.

Becoming an employer of choice by developing a **Staff Academy of Learning**, ensuring all our staff feel safe, valued and invested, and adding value by enhancing our volunteering offer and increasing volunteer who can support SIG Safe Grounds work.

Working with the NHS and Integrated Care Boards to **shift more mental health treatment and recovery services from the hospital to the community** by offering evidence-based and innovative alternative delivery models that can benefit from SIG Safe Ground programs to encourage wellness and improve understanding around behaviors.

Deploying an External Affairs Team to ensure we make positive social change by sharing **frontline and lived experiences to have a meaningful influence on policy development** and provide opportunities for our participants and residents to be heard at the highest levels of government.

Supporting a fairer, more impactful criminal justice system by working collaboratively with HMPPS and other key partners to deliver positive resettlement outcomes. **Expanding our promising Approved Premises delivery model** run by SIG Penrose a sister charity within the Group and demonstrating its impact on people leaving prison at the highest risk.

Identifying opportunities within the prison estate to roll out **SIG Safe Ground's unique approach to providing visitor centres**. Influence and shape cultural change in how people in prison are supported through SIG Safe Ground's methodology and our External Affairs Team.

Extending our specialist gender-based services to women with multiple complex needs and significant enduring trauma by building on our therapeutic model of trauma and shame-informed practice to create positive, female-led environments and responding to the need to restore trust in external frameworks and wider systems change, working through our **'I Am More Than'** Project and **Theory of Change** to break the stigma and shaming narrative for women with complex needs and risks.

Growth and development to support a minimum of 30,000 people, triple income to £60 million and continue to grow and flourish, adding **three new charities** to the Group to expand and enhance our range and offer to the people we support.

## New Business

### SIG Safe Ground Licensing Programme

SIG Safe Ground worked with SIG to develop a licensing model to help the charity generate additional revenue. Licensing allows SIG Safe Ground to expand its training and consultancy offer and reach more secure and community settings. It provides client organisations with greater autonomy and flexibility over their delivery schedules while ensuring programme integrity and outcomes via a comprehensive range of quality indicators.

### Sodexo Partnership at HMPs Altcourse and Lowdham Grange

A considerable achievement for SIG Safe Ground this year was securing two new contracts at HMPs Altcourse and Lowdham Grange, working with Sodexo, who manages both prisons on behalf of the Ministry of Justice. SIG Safe Ground programmes and methodology will be an integral part of both prisons' family strategies, with the additional management of the Visitors Centre at Altcourse, a new venture for us. We're very excited to develop our work this way and have the opportunity to introduce our methodology towards a whole-prison approach.

## Other Group Activities

### Fundraising

We recruited a Grant Writer in the year to help build on our first-year successes. Our funding priorities remain capacity-building grants to develop and enhance our services and technology and implement our strategic ambitions and plans.

This year was made possible by the generous support of:

Aurum Charitable Trust  
AB Charitable Trust  
John Armitage Charitable Trust  
The Emmanuel Kaye Foundation

### SIG Run Club launch

March saw the launch of SIG's first-ever Run Club. Run Club is a place for SIG Safe Ground staff, residents, and participants to share their journey to improved well-being. The club comprises mixed running abilities. Whether members have never run before or are experienced marathon runners, it is a place where they can support each other to become more active and healthier. Initially started as a virtual support group to share individual journeys, the group now arranges in-person meet-ups to officially organise running events and support each other's running challenges. The club hopes to start fundraising for SIG next year.

## Communications

Our focus this year has been on sustainability, growth and development. We made the decision to focus on quality rather than quantity of content, which meant reducing social media posting to focus on refreshing our vision, mission and brand and supporting the implementation of our Theory of Change. As part of our strategic aims to make positive social change, we also started developing plans for our own External Affairs Team to showcase our work and impact and share the lived experience and voices of the people using our services to ensure they are understood and heard.

### Joelle Taylor named as Koestler Curator for 2023

SIG Safe Ground was delighted to see our Patron, Joelle Taylor, take on the Koestler Awards Exhibition Curator 2023 role. This year saw the highest number of entries to the awards since 2015. Joelle spent a week in July reviewing all entries and selecting 200 pieces of artwork, music, and writing. Joelle said,

"I've spent about 20 years working in prisons, and I'm aware of the vast range and diversity of arts that are created within the criminal justice system, and the opportunity to be able to introduce that to a wider public is compelling. Having spent so long working with people in the criminal justice system, it wasn't a surprise that the works were so excellent and so finely tuned and so varied". SIG Safe Ground looks forward to seeing the finished exhibition later in 2023. We are delighted Joelle has expressed renewed interest in continuing her support as Patron, and we're excited to involve her in our future work with groups.

### Being Well Being Equal

SIG Safe Ground was pleased to be included in the Being Well, Being Equal report by Spark Inside, which features a case study of SIG Safe Ground's work with young men (pg. 54). The report looks at prioritising the wellbeing of young men in custody aged 18-25 and in highlights the experiences of young Black men, who are significantly overrepresented in the prison system.

## Now and Men, Durham University Podcast

Over the years, we have worked with hundreds of men in prisons, secure training centres, children's homes, schools and community settings nationwide. Over time, we've considered all the big questions about being a man and explored how men might practice their masculinity to support, encourage and develop empathy, humanity and honesty. We've come to realise the necessity of these conversations for men everywhere. Dan Boyden, SIG Safe Ground's lead facilitator for Man Up, Family Man and Father Inside Programmes, was invited to contribute to the University of Durham's monthly podcast, Now and Men. Created and hosted by Dr Stephen Burrell, Sandy Ruxton and Professor Nicole Westmarland, who are researchers from the Centre for Research into Violence and Abuse (CRiVA) based in the Sociology Department of Durham University, the podcast discussed the pressures of being a male in prison environments that can often be hyper-masculine, harsh and hierarchical and how SIG Safe Ground works within prisons to drive change prison culture.

## Thank You

This report and all the work SIG Safe Ground completed over the last year would not have been possible without the considerable and ongoing contributions of all our multiple partners, allies, supporters, participants and funders.

SIG Safe Ground would like to thank all our participants and Alumni for their engagement this year. Our former Board Members: Laura Lines, Richard Lambe, Jason Smith, Tatheer Fatima, Grace Wyld, Diane Lennan, and Barbara McDonough.

Our Patrons: Baroness Helena Kennedy, Lord Lucas, Lord Ramsbotham, Melly Still, Professor Renos Papadopoulos and Joelle Taylor.

Our core team: Charlie Weinberg, Emily Anson, Callie Davidson, Lindsay Murphy, and Grace Ayanfalu. All our freelancers, notably Ruth Milne, Nicola Hollinshead, Rae Matthews, David Kendall, Dan Boydon, Duncan Lawrence, Michael Conroy, and Dominic Waldron, who delivered important work for us this year.

Our sector colleagues: Social Interest Group, Clinks, The Centre for Crime and Justice Studies, National Criminal Justice Arts Alliance, Suhaiymah Mazoor Khan; Anastasia Chamberlen; National Prison Radio; Healthy London Partnership, the Prisoner Learning Alliance; Francesca Cooney and the Prisoners' Education Trust, and all participants, the team at Advance Charity, including Frances R, Stevie B and Kellie T.

All the organisations who were part of the Women's Service Alliance: Advance, Clean Break, Working Chance, Birth Companions, Hibiscus, Housing for Women, Women in Prison, and Pecan. Merton Giving, who funded The Comfort Zone, particularly Anne Webster.

The team at HMP Parc, notably Corin Morgen-Armstrong, Leanne Jenkins, Sandie Francis, Gemma Jones and the team on T4. The team at HMP Norwich, notably David Buck, Pete Donovan and Zenildo Cassoneca. HMP Peterborough team, notably Davina Patel and Neil Martin. The team at Lowdham Grange, notably Rachal Winter and Jess McGinn. The team at HMP Wayland, notably Fred Savage and Alan Shadwell. The Croydon CFO Activity Hub and Reed team, notably Grace Buck, Manisha Dhoul, Anna Toogood and Munim Ali.

## Structure, Governance and Management

Safe Ground is a registered charity controlled by its governing document and a deed of trust. Its constitution is governed by Memorandum and Articles of Association dated 11 July 1995 as amended by special resolution dated 26 January 2011.

Safe Ground is a company limited by guarantee not having a share capital (Number 03080847) and is registered as a charity with the Charity Commission (Number 1048181).

The Company is governed by a board of trustees, whose principal responsibilities are the setting and monitoring of the strategic direction of the organisation and the establishment of policy. All trustees give their time voluntarily and receive no financial benefits from the Company.

The board of trustees meets a minimum of four times a year. Individual trustees also have the responsibilities to support the CEO, who has the responsibility for the day-to-day management of the Company.

On 1<sup>st</sup> November 2022, the Company joined Social Interest Group, and Social Interest Group become the sole member. Safe Ground now trades as SIG Safe Ground.

## **Appointment of Trustees**

The trustees are listed on page 1. The non-executive trustee directors hold office for an initial period of three years with the possibility of a second term of three years. The board consists of no fewer than three and no more than five persons appointed by the trustees at any time at a meeting or in writing. No person under the age of 18 may be appointed as a trustee.

Trustees are recruited by the Nominations Committee using specialist recruitment agents and by advertisement. A rigorous interview process takes place, which includes service users. Candidates usually attend a board meeting and visit projects before being confirmed in post.

## **Trustee induction and training**

New trustees must familiarise themselves with the content of the Articles of Association, their legal obligations under charity and company law, the organisational structure of SIG Safe Ground and its recent financial performance. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

## **Related parties and relationships with other organisations**

Safe Ground is a member of Social Interest Group of which it is a subsidiary. It provides all support functions, senior management and strategic guidance. The Charity is supported in its charitable objectives by all Social Interest Group companies: Equinox Care, Penrose Options, SIG Housing Trust and Pathways to Independence.

## **Remuneration policy for key management personnel**

The Group Chief Executive's remuneration is set by Social Interest Group non-executive directors. Their remuneration and all other staff are remunerated in accordance with a job evaluation process and market rates, which is reviewed by external consultants.

## **Policy for employment of disabled persons**

It is the charity's policy not to discriminate against persons falling under the Disability Discrimination Act 1995 for reasons of their disability whether in, or applying for, employment or in the delivery of services.

The key areas of our policy cover recruitment and employment (disabled applicants not being considered any less favourably on the ground of their disability) service delivery (disabled applicants and service users not being treated less favourably on account of their disability) and information (ensuring information is accessible to all).

## Employee information

The Charity requires line managers to conduct one-to-one meetings with their staff on a regular basis together with an annual appraisal.

The Executive Management Team meet on a weekly basis and updates from this meeting and the monthly Senior Managers Team meeting are disseminated to the Managers' meeting and then to the individual projects' monthly staff meeting.

The Charity takes its investment in its staff's professional development seriously and aims to provide different learning opportunities. It is the Charity's aim to see staff develop and share learning so that value can be added, and staff contribute to our growth and success. We introduced a new core training programme based around the Care Certificate made up of face-to-face and e-learning to ensure all modules are covered.

The trustees would like to thank all staff and volunteers for their hard work and dedication during the year, in a climate that continues to be extremely challenging. We confirm that the Charity pays at least the London Living Wage to our employees working in London.

## Statement of responsibilities of the Trustees

The trustees (who are also directors of SIG Safe Ground for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and UK Accounting Standards (Charity SORP FRS 102).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of SIG Safe Ground and of the incoming resources and application of resources, including the income and expenditure, of SIG Safe Ground 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 judgements and estimates which are reasonable and prudent;
- State whether the applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that SIG Safe Ground will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of SIG Safe Ground and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of SIG Safe Ground and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

The member of the charity guarantees to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at the year-end was one. The trustees are not members of the charity and have no beneficial interest in it.

The trustees' annual report, which includes the strategic report, was approved by the board of trustees and signed on their behalf on 6<sup>th</sup> December 2023 by:



Dr Karl Marlowe  
Chair

## Opinion

We have audited the financial statements of SIG Safe Ground (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which is also the directors' report for the purposes of company law and includes the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law and includes the strategic report, has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Other matters

In the financial statements of the company for the year ended 31 March 2023, the corresponding figures in these financial statements for the year ended 31 March 2022, are not audited because the company took advantage of s477 small company audit exemption as permitted by the Companies Act 2006 and opted for an independent examination as required by the Charities Act 2011 in the prior period.

## Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives of management and the review of minutes of Trustee meetings.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of where management considers there was susceptibility to fraud and knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested and reviewed journal entries to identify unusual transactions;
- Tested the authorisation of expenditure; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Review of the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Agreeing financial statements disclosures to underlying supporting documentation.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Buzzacott LLP*

Hugh Swainson (Senior Statutory Auditor)  
For and on behalf of Buzzacott LLP, Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL

22 December 2023

## Statement of Financial Activities

		Unrestricted funds £	Restricted funds £	2023 Total Funds £	Unrestricted funds (Restated) £	Restricted funds £	2022 Total Funds (Restated) £
	Note						
<b>Income from:</b>							
Donations and legacies	2	218,671	1,350	<b>220,021</b>	239,711	42,226	281,937
Investment income	3	631	-	<b>631</b>	26		26
<b>Total income</b>		<b>219,302</b>	<b>1,350</b>	<b>220,652</b>	<b>239,737</b>	<b>42,226</b>	<b>281,963</b>
<b>Expenditure on:</b>							
Trading costs	4	(214,997)	(29,687)	<b>(244,684)</b>	197,244	28,725	225,969
<b>NET (LOSS)/INCOME</b>	5	<b>4,305</b>	<b>(28,337)</b>	<b>(24,032)</b>	<b>42,493</b>	<b>13,501</b>	<b>55,994</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		57,450	28,337	<b>85,787</b>	14,957	14,836	29,793
Total funds carried forward	12a	<b>61,755</b>	-	<b>61,755</b>	<b>57,450</b>	<b>28,337</b>	<b>85,787</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14a to the financial statements.

## Balance sheet

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds (Restated) £
	Note				
<b>Fixed assets</b>					
Tangible assets	10	-	-	-	1,165
<b>Current assets</b>					
Debtors	11	8,400	-	8,400	10,595
Cash at bank and in hand		112,911	-	112,911	189,204
		<u>121,311</u>	<u>-</u>	<u>121,311</u>	<u>199,799</u>
<b>Creditors</b>					
Amounts falling due within one year	12	(59,556)	-	(59,556)	(115,177)
<b>Net current assets</b>				<b>61,755</b>	<b>84,622</b>
<b>NET ASSETS</b>		<u>61,755</u>	<u>-</u>	<u>61,755</u>	<u>85,787</u>
<b>FUNDS</b>					
Unrestricted funds				61,755	57,450
Restricted funds				-	28,337
<b>TOTAL FUNDS</b>	13a			<u>61,755</u>	<u>85,787</u>

Approved by the trustees on 6<sup>th</sup> December 2023 and signed on their behalf by



Karl Marlowe  
Chair

Company number 03080847

## Notes to the Financial Statements

### 1 Accounting Policies

#### a) Statutory information

SIG Safe Ground is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found in the Report of the Trustees. The registered office is 1 Waterloo Gardens, Milner Square, London, N1 1TY.

#### b) Basis of preparation

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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Company has taken advantage of the disclosure exemptions under FRS 102 Paragraph 3.1B in respect of the requirements to prepare a statement of cash flows.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

#### c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The financial statements are drawn up on a going concern basis. The Group has prepared a 10 year business plan. As well as considering the impact of a number of scenarios on the business plan, the Board also adopted a stress testing framework against the base plan. The Board after reviewing the company position, budgets for 2023/24 and the projections for 2024/25 have adequate resources to continue to meet their liabilities over the period of 12 months from the date of approval of the financial statements (the going concern assessment period).

Social Interest Group will not recall the inter-company balances within the next 12 months, unless the Trustees deem that Equinox can afford to repay the balances. In addition, the trustees of both Social Interest Group and Penrose Options have expressed their intention to continue to provide support to Equinox Care, including providing working capital, for the foreseeable future.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**1 Accounting Policies (continued)**

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund. Unrestricted funds are donations and other income received or generated for the charitable purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Central support costs**

Central support costs are incurred by the parent company, Social Interest Group, and are for senior management, finance, human resources, payroll, workforce development, housing income management, quality & performance and information & communication technology. These departments are vital to the smooth running of SIG Safe Ground's charitable activities.

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £500. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Plant & Machinery - 25% reducing balance
- Fixtures & fittings - 25% reducing balance

**l) Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**m) 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. Cash balances exclude any funds held on behalf of service users.

## 1 Accounting Policies (continued)

### n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

### o) Financial instruments

The charity 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.

### p) Change in accounting policy and restatement of comparatives

In the years prior to 31 March 2022 contract income was recognised in the period cash was received, and not deferred to recognise when the work was delivered. The financial impact of recognising income on a cash receipts basis is to accelerate the recognition of income. The change in accounting policy from income recognition on a cash basis to an accruals basis has the effect of deferring a portion of contract income into the next accounting period which therefore reduces the charity's unrestricted funds. The financial statements for the year ended 31 March 2023 reflect the change in accounting policy.

The change in accounting policy has been applied retrospectively and comparatives have been restated to reflect income recognised on an accruals basis. The revised policy is further explained in note 1 (e). The impact of the restatement is given below:

The effect of the change on the comparatives is set out below

Net assets at 31 March 2022 (as previously stated)	193,143
Impact of restatement	<u>107,356</u>
Net assets at 31 March 2022 (as restated)	<u>85,787</u>

## 2 Donations and Legacies

	2023	2022
	£	£
Donations	49	2,781
Grants	51,350	157,226
Contracts	<u>168,672</u>	<u>121,930</u>
	<u>220,021</u>	<u>281,937</u>
Grants received, included in the above, are as follows:		
The Emmanuel Kaye Foundation	-	20,000
John Armitage Charitable Trust	35,000	41,667
Goldsmith Fund	-	15,000
Aurum Charitable Trust	-	43,333
ACE - The New Normal - Arts Council Grant	1,350	12,150
Weavers	15,000	-
Merton Giving - Comfort Zone	-	9,335
AB Charitable Trust	-	15,000
Other grants	-	741
	<u>51,350</u>	<u>157,226</u>

3 Investment Income

	2023	2022
	£	£
Deposit account interest	<u>631</u>	<u>26</u>

4a Analysis of expenditure (current year)

	Charitable activities £	Governance costs £	Support costs £	2023 Total £	2022 Total £
Staff costs (Note 6)	207,269	-	-	207,269	168,628
Recruitment & training	-	-	480	480	1,841
Subsistence & travel	11,007	-	-	11,007	5,201
Premises Costs	-	-	12,929	12,929	27,647
Office running costs	292	-	1,269	1,561	2,321
Insurance	-	-	672	672	4,264
Information technology	-	-	704	704	1,474
Bank charges	-	-	134	134	192
Legal & Professional	-	-	4,509	4,509	8,240
Depreciation	-	-	1,165	1,165	387
Audit fees	-	1,428	-	1,428	2,400
Other Costs	2,146	-	680	2,826	3,374
Total expenditure 2023	<u>220,711</u>	<u>1,428</u>	<u>22,542</u>	<u>244,684</u>	
Total expenditure 2022	<u>176,977</u>	<u>2,400</u>	<u>46,592</u>		<u>225,969</u>

4b Analysis of expenditure (prior year)

	Charitable activities £	Governance costs £	Support costs £	2022 Total £
Staff costs (Note 6)	168,628	-	-	168,628
Recruitment & training	-	-	1,841	1,841
Subsistence & travel	5,201	-	-	5,201
Premises Costs	-	-	27,647	27,647
Office running costs	1,023	-	1,298	2,321
Insurance	-	-	4,264	4,264
Information technology	-	-	1,474	1,474
Bank charges	-	-	192	192
Legal & Professional	-	-	8,240	8,240
Depreciation	-	-	387	387
Audit fees	-	2,400	-	2,400
Other Costs	2,125	-	1,249	3,374
Total expenditure 2022	<u>176,977</u>	<u>2,400</u>	<u>46,592</u>	<u>225,969</u>

5 **Net income / (expenditure) for the year**

This is stated after charging:

	2023	2022
	£	£
Depreciation	1,164	387
Operating lease rentals:		
• Property	12,929	27,647
Audit fee	1,428	2,400
	<u>1,164</u>	<u>387</u>

6 **Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows

	2023	2022
	£	£
Salaries and wages	141,413	131,579
Redundancy and termination costs	9,707	-
Social security costs	11,018	5,901
Employer's contribution to defined contribution pension schemes	9,859	10,157
Agency costs	35,272	20,991
	<u>207,269</u>	<u>168,628</u>

No employee earned more than £60,000 during the year (2022: £nil).

The key management personnel compensation during the year was £51,864 including a redundancy payment of £9,707 (2022: £54,027).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

7 **Staff numbers**

	2023	2022
	No	No
Operational	<u>3</u>	<u>4</u>

8 **Taxation**

SIG Safe Ground is a registered charity and is exempt from Corporation Tax on its charitable income as it is spent on charitable purposes.

The Charity is part of Social Interest Group VAT registration. However, as virtually 100% of its income is exempt, the VAT on purchases is irrecoverable and therefore included in expenditure.

9 **Related party transactions**

SIG Safe Ground owed £44,363 to its parent, the Social Interest Group at the year-end (2022: Nil).

10 **Tangible fixed assets**

	Plant & Machinery £	Fixtures & fittings £	Total £
<b>Cost of valuation</b>			
At the start and end of the year	<u>22,476</u>	<u>1,936</u>	<u>24,412</u>
<b>Depreciation</b>			
At the start of the year	21,738	1,509	23,247
Charge for the year	738	421	1,165
At the end of the year	<u>22,476</u>	<u>1,936</u>	<u>24,412</u>
<b>Net Book Value</b>			
At the end of the year	<u>-</u>	<u>-</u>	<u>-</u>
At the start of the year	<u>738</u>	<u>427</u>	<u>1,165</u>

11 Debtors

	2023 £	2022 £
Other debtors	-	3,666
Prepayments and accrued income	<u>8,400</u>	<u>6,929</u>
	<u>8,400</u>	<u>10,595</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Amounts owed to parent undertaking	44,363	-
Social security and other taxes	5,193	-
Other creditors	-	5,421
Accruals and deferred income	<u>10,000</u>	<u>109,756</u>
	<u>59,556</u>	<u>115,177</u>

13a Movement in funds (current year)

	At 1/4/2022 (Restated) £	Net movement in funds £	At 31/3/2023 £
<b>Unrestricted funds</b>			
General Fund	57,450	4,305	61,755
<b>Restricted funds</b>			
The Emmanuel Kaye Foundation	7,644	(7,644)	-
London Community Foundation	13	(13)	-
London Healthy Partnership	4,565	(4,565)	-
The National Lottery Community Fund	1,155	(1,155)	-
ACE The New Normal	6,688	(6,688)	-
Merton Giving	8,272	(8,272)	-
	<u>28,337</u>	<u>(28,337)</u>	<u>-</u>
Total Funds	<u>85,787</u>	<u>(24,032)</u>	<u>61,755</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources Expended £	Net Movement £
<b>Unrestricted funds</b>			
General Fund	219,302	(214,997)	4,305
<b>Restricted funds</b>			
The Emmanuel Kaye Foundation		(7,644)	(7,644)
London Community Foundation		(13)	(13)
London Healthy Partnership		(4,565)	(4,565)
The National Lottery Community Fund		(1,155)	(1,155)
ACE The New Normal	1,350	(8,038)	(6,688)
Merton Giving		(8,272)	(8,272)
	<u>1,350</u>	<u>(29,687)</u>	<u>(28,337)</u>
	<u>220,652</u>	<u>(244,684)</u>	<u>(24,032)</u>

13b Movement in funds (prior year)

	At 1/4/2021 Restated £	Net movement in funds £	At 31/3/2022 Restated £
<b>Unrestricted funds</b>			
General Fund	14,957	42,493	57,450
<b>Restricted funds</b>			
The Emmanuel Kaye Foundation	9,116	(1,472)	7,644
London Community Foundation	-	13	13
London Healthy Partnership	4,565		4,565
The National Lottery Community Fund	1,155		1,155
ACE The New Normal	-	6,688	6,688
Merton Giving	-	8,272	8,272
	<u>14,836</u>	<u>13,501</u>	<u>28,337</u>
Total funds	<u>29,793</u>	<u>55,994</u>	<u>85,787</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources Expended £	Net Movement £
<b>Unrestricted funds</b>			
General Fund	239,737	(197,244)	42,493
<b>Restricted funds</b>			
The Emmanuel Kaye Foundation	20,000	(21,472)	(1,472)
London Community Foundation	741	(728)	13
ACE The New Normal	12,150	(5,462)	6,688
Merton Giving	9,335	(1,063)	8,272
	<u>42,226</u>	<u>(28,725)</u>	<u>13,501</u>
Total funds	<u>281,963</u>	<u>(225,969)</u>	<u>55,994</u>

**The Emmanuel Kaye Foundation**

A portion of this fund is reserved for the printing of materials for the new Fathers Inside/Family Man programme. The remaining fund goes primarily towards the Programmes Coordinator salary and core costs

**London Community Foundation**

This grant was towards the creation and distribution of a creative journal, Thinking Space, to women across London and in prison.

13b Movement in funds (prior year) (continued)

**London Healthy Partnership**

Funding to provide a programme to reduce anxiety through reading and creative writing in a therapeutically informed group. Members read together and share feedback

**The National Lottery Community Fund**

This fund was directly for the research of welfare beds in secure settings. This project has so far led to a significant policy change in a metropolitan region where the advisor to the PCC has stated he will no longer be working towards the building of a new secure children's unit, but rather, a radical alternative that will offer children less punitive responses and more therapeutic care.

**ACE The New Normal**

This is an Arts Council England funded project aimed at developing virtual resources to complement our existing

**14 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods

	2023 £'000	2022 £'000
Less than one year	-	15,503

**15 Guarantees and ultimate parent undertaking**

Safe Ground, trading as SIG Safe Ground, is a company limited by guarantee not having a share capital. Social Interest Group became the sole member of Safe Ground on the 1 November 2022, previously all trustees were members. Each member has guaranteed to pay £1 in the event that Safe Ground was wound up. Social Interest Group is the ultimate parent undertaking. Its charity registered number is 158402. Its company registered number is 9122052. Its registered office is: 1 Waterloo Gardens, Milner Square, London N1 1TY.