



**Change  
Grow  
Live**

# **We believe in people**

Annual report 2024





Change Grow Live is a charity dedicated to helping individuals overcome life’s challenges and achieve their full potential.

Providing vital services across England and Scotland, our compassionate and skilled teams offer support to more than 200,000 people dealing with substance use, homelessness, and challenges within the criminal justice system every year.



Our mission:

To help people change the direction of their lives, grow as individuals, and live life to its full potential.

Contents

<b>Introduction</b>	<b>2</b>	<b>Strategic report</b>	<b>58</b>
Thank you	5	Financial review	61
Making a difference	6	Our aspirations	66
Message from our Chief Executive	8	Principal risk and uncertainties	68
Message from our Chair of Trustees	10		
Financial highlights	12	<b>Governance</b>	<b>72</b>
		Structure and accountability	74
<b>Our impact</b>	<b>14</b>	Framework	81
Children and young people	16	Management	86
Drug and alcohol support	26		
Homelessness	34	<b>Accounts</b>	<b>88</b>
Criminal Justice System	42	Independent auditors report	90
		Financial statements	96
<b>Our services</b>	<b>52</b>		
Welcoming new services	54		



**Chantel**  
Outreach Team Leader

# Introduction

Thank you	5
Making a difference	6
Message from our Chief Executive	8
Message from our Chair of Trustees	10
Financial highlights	12







**It is thanks to the support and contributions of so many dedicated people that our work has continued to thrive this year.**

**We would especially like to thank:**

**The people who access our services**

for being the reason we exist and for continuing to inspire us to believe in people.

**The people who work and volunteer in our services**

for making a real and lasting difference in people's lives every single day.

**Our commissioners**

for supporting us to innovate and develop the way we work.

**Our partners**

for helping us to build the frameworks that will support people for years to come.

**Dame Carol Black**

for providing the vision and ambition that is driving our sector forward.



# Making a difference

How our support and care have made a positive impact on the lives of vulnerable people and communities over the past year.



39.6%

of our services operated in the top third most deprived areas.

This means that we work with some of the most marginalised people in society who have been disproportionately affected by health and social inequalities.



37,615

Naloxone kits handed out.

Naloxone temporarily reverses the effects of an opioid overdose and can save lives.

27.8%

more under 18s accessed treatment through our services compared to last year.

222,401

hours donated by our volunteers.

They gave up their time to give people the support and inspiration they need to change their lives.

203,831

people worked with.

On each occasion we helped someone to change the direction of their lives, grow as an individual and live life to its full potential.

10.8%

more people accessed support through our prisons and community services compared to the previous year.

40,809

people were tested for Hepatitis C.

Hepatitis C disproportionately affects people receiving support from drug treatment services.

1,569

of those people started potentially lifesaving Hepatitis C treatment.



# A message from our Chief Executive, Mark Moody



**We're living in uncertain times. A new Government; serious, ongoing pressures on public finances and services; and, for people accessing treatment and support, already difficult situations that may well be getting harder.**

We're seeing more people, in more complex circumstances, approaching our services. This comes as we try to respond to a changing drug market and shifting patterns of substance use, including the emerging risks from nitazenes and other synthetic substances.

Over the past 12 months we've anticipated and adapted to this new environment by looking at the way our charity operates, and by continuing to deliver the best possible care for people who access Change Grow Live's services.

I'm proud that we now have some of the lowest central costs in our history, meaning more of our resources are focused on frontline delivery. We're also investing in organisation-wide transformation, with the involvement of people who use our services, to align ourselves with the world-leading AAAQ framework and make our support and care more Available, Accessible, Acceptable and of higher Quality.

When we were founded in 1977, our offer was simple: we provided housing for people released from prison. Now, nearly five decades later, we support people who need help with their drug or alcohol use, those experiencing homelessness, and others involved in the criminal justice system.

Through years of building our understanding and expertise in these areas, alongside our ongoing commitment to providing integrated services, we're well placed to offer more people the support they need – or, if we can't do this ourselves, to help them find somewhere that can.

As the new Government takes office, it's important to acknowledge the commitment of the Drug Strategy and related funding to addressing years of disinvestment into treatment services. Investment must continue if we, as a sector, are to continue providing the transformative offers that individuals, communities and society need and deserve.

Sustained investment into drug treatment not only helps people who access services; it also results in public savings. From reducing pressure on hospitals, prisons and the police to decreasing the number of children entering care and improving school attendance, the benefits of investment in our sector are far-reaching.

And, as a charity, we must continue to learn and innovate. I am particularly pleased that this year we have appointed a new Chief Financial Officer and, for the first time, a Chief People Officer. Their expertise will be instrumental in driving our organisation forward.

By making the best use of our resources, expertise and hard-won insights, we can make sure the funding we receive has the greatest impact.

Finally, I would like to pay tribute and say a heartfelt thank you to our passionate staff, volunteers and others who represent the people who use our services. It is your talent, dedication and hard work that allow us to achieve so much.

“

**We're seeing more people, in more complex circumstances, approaching our services.**

”

**Mark Moody** | Chief Executive, Change Grow Live



# A message from our Chair of Trustees, Sue Killen



**This year has been one of change. We have a new government installed in Downing Street, bringing with it a fresh agenda and a**

**new outlook on the challenges we face as a charitable organisation. At the same time, we've revisited our overall strategy and vision, exploring ways to improve as an organisation. These developments are very exciting.**

But this year has also presented significant challenges for many people. The economic environment has been uncertain as pressure on health and social care services has increased. But, despite these challenges, we remain committed to adapting and finding innovative solutions to continue providing vital services.

Change requires time and resources. So, this year, we made the strategic decision to operate at a deficit. This decision allowed us to invest in and improve our services offering. By strengthening our central teams with additional expertise and improving the models we use to deliver support, we can ensure that all our services run more efficiently. This, in turn, will make life easier for our staff and volunteers.

As a trustee, I am never prouder than when I visit our services and witness

the incredible work our teams do every day. The dedication and innovation our people bring to supporting some of the most vulnerable individuals in our communities are truly inspiring. This commitment is also reflected through our volunteers and peer mentors, particularly those with lived experience. By bringing people who have used our services into the organisation, we gain powerful voices that not only support others but are also imperative in shaping our future direction.

One area of significant accomplishment this year has been our work with children and young people. Helping young people to change their lives for the better is especially rewarding, as we know the long-term benefits of our intervention. The socioeconomic advantages of supporting young people are substantial, and I am delighted that this has been a growing focus over the past year.

This focus aligns with the new government's emphasis on tackling child poverty. Too often, the challenges we address are most prominent in the most deprived areas, affecting not only individuals but also their families and communities.

By working more efficiently and collaboratively, we can bring about lasting change, and I hope this is reflected in the stories you read in our Annual Report.

“

**We understand that everything we do has to make a difference. To the people who use our services, we remain here for you.**

”

**Sue Killen** | Chair of Trustees, Change Grow Live

We understand that everything we do has to make a difference. To the people who use our services, we remain here for you. The strength and resilience you show inspires us daily, and we are here to help you navigate your challenges with care and compassion.

I am proud of the values that Change Grow Live measures themselves against and passionate about the range of services we deliver. I want to thank our board, trustees, employees, volunteers, and the people who use our services for making Change Grow Live what it is today.

As we move forward, I invite you to continue engaging with us, whether as a supporter, volunteer, or simply by sharing your feedback. Together, we can make an even greater difference.

Finally, I'd like to pay tribute to our long-standing board member, Rachel Atkinson, who sadly passed away in September 2023. Rachel was a part of Change Grow Live for more than 6 years and was integral in shaping our thinking and the values that run through our organisation today.



# Financial highlights

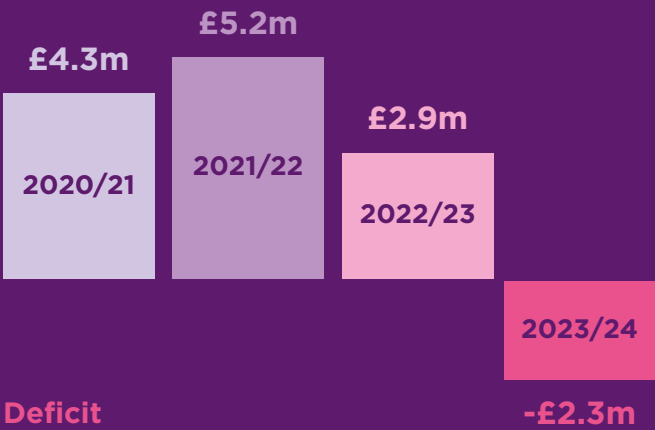
When it comes to running our contracts and supporting individuals, we want to make sure that every penny counts and we strive to deliver the most effective and efficient support to the individuals who require our assistance.

## Change Grow Live income 2023/24

Change Grow Live’s total income in 2023/24 was £307.3 million, an increase of £23.0 million on the previous year’s income. The increase was driven by the year 2 funding from **Dame Carol Black’s Drug Strategy** to support the sector.

The net deficit for 2023/24 was £2.3m which was driven by our investment in improving our front-line services and the inflationary pressures increasing our expenditure.

### Surplus



£307.3m

£284.3m

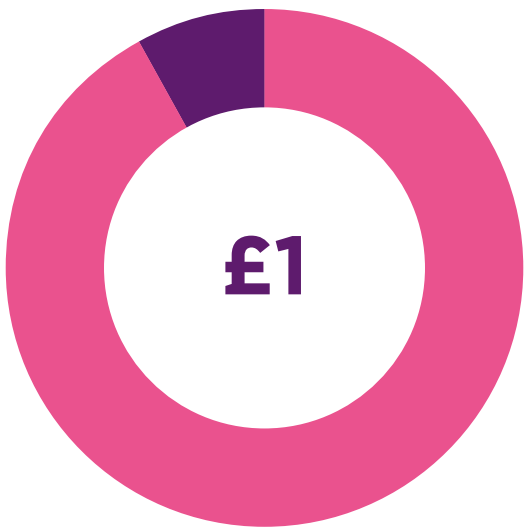
2022/23

2023/24

## Change Grow Live expenditure 2023/24

Our expenditure in 2023/24 increased by £26.3 million to £309.5 million. The impact of UK inflation and cost of living pressures has increased our service costs and we are looking at ways to improve efficiency and effectiveness to alleviate this pressure. A number of key strategic projects commenced, with total spend of £1.9 million which was designated not only to help improve our service user experience but also to improve our efficiency.

We aim to spend as much as possible of our revenue on our service users. Out of every £1 we are paid, we spend 92p on our front-line delivery and 8p on support functions that enable and deliver key activities for our front line teams.



### For every £1:

- 92p is spent on our front-line delivery
- 8p is spent on support functions

	2023-24 £m	2022-23 £m
INCOME		
Charitable Activities – Health and Social care services	301.7	278.8
Charitable Activities – Training and Education	2.7	3.7
Investment income	1.8	0.8
Donations	0.1	0.1
Other	1.0	0.9
TOTAL	307.3	284.3
EXPENDITURE		
Direct charitable activities – Health and Social care services	282.5	255.7
Direct charitable activities – Training and Education	2.3	3.1
Support costs of charitable activities	24.7	24.4
TOTAL	309.5	283.2



**Jordan**  
Social Media Volunteer

# Our impact

Children and young people	16
Drug and alcohol support	26
Homelessness	34
Criminal Justice System	42





## Children and young people

At Change Grow Live, our Children and Young People services aim to create a society where all children and young people can thrive.

Through our 46 projects, we aspire to ensure every child can be happy, healthy and safe, giving them every opportunity to reach their full potential.

Our support begins with universal prevention, empowering young people to make positive lifestyle choices. We deliver drug and alcohol sessions in schools, run health campaigns and provide online advice, helping young people to make more informed decisions about their drug and alcohol use. Last year, we delivered over 750 information, advice and guidance sessions to 31,900 children and young people.

We understand that we can't do this alone. By training other professionals working with children and young people, we make sure everyone shares in the responsibility. Last year, we provided drug and alcohol awareness training to 9,019 professionals. Over 95% of them said they felt more confident in providing information and advice to young people, using Change Grow Live's 'What's the Score?' Screening Toolkit. This whole-system approach encourages a 'no wrong door' policy for evidence-based drug and alcohol support.

However, many young people have already developed a more problematic



# 750

information, advice and guidance sessions delivered last year.

These were attended by



# 31,900

children and young people

relationship with drugs and alcohol. For them, we offer quick access to specialist, care-planned treatment. Here, they can work more closely with a practitioner who will coordinate a more structured programme of care.



**Sitting in his chair awaiting his first mentoring session, James\* feels lonely. People are milling around, but without his friends around him, he feels isolated. There's a knock on the door, and a team member brings him a plate of toast. Slowly, he starts to feel a little more at ease...**

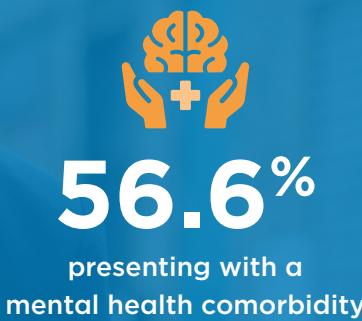
\* James is a fictionalised name to protect his privacy.





Eve  
Case Manager

For these young people, drug and alcohol misuse is often a symptom rather than a cause. This means they often have co-existing psychological, social and healthcare needs. Last year, these wider vulnerabilities increased:



Because we're deeply embedded within local partnerships, referrals for treatment come from a wide range of partner agencies, including education, youth offending teams, children's social care and mental health services. Across the country, we are now working with 3,947 children and young people in treatment.

For these young people, drug and alcohol misuse is often a symptom rather than a cause. This means they often have co-existing psychological, social and healthcare needs. Last year, these wider vulnerabilities increased, with 56.6% presenting with a mental health comorbidity, 39.8% self-harming, 23.5% involved in offending and 15.4% at risk of criminal or sexual exploitation.

To ensure these range of needs are met, multi-agency working is essential. Where partner agencies are not already involved, our teams do a great job in brokering their support and advocating for the young people we work with.

This role is essential to ensure these needs do not go unaddressed, especially given the increasing thresholds for children's mental health and social care support. Where multiple partnership agencies are involved, our Young People's Resilience Workers ensure that care is coordinated, and the child's voice remains central to decision making across the partnership.

In our case studies, we've highlighted some of the many collaborations we've fostered with these organisations, including integrated mental health support with Child and Adolescent Mental Health Service (CAMHS) in Chesterfield and the Thriving Families project in Manchester.

Much of this success would not have been achievable without the crucial investment received through the National Drug Strategy. But it's the commitment and expertise within our teams and across our partners, coupled with the resilience and ingenuity of young people themselves, that has led to the positive changes we've seen this past year.

“

**I didn't know what I needed until I came here. You helped me understand what I want from my life and helped clear the path so I can be that person. I will remember you forever.**

”

Young person | aged 15



Case Study

# Collaborative working

## Change Grow Live is a large and diverse charity.

With expertise across the spectrum of drug and alcohol support, and the related fields of homelessness and criminal justice, we can share knowledge and expertise to provide the best service offering we can.

However, it's only by combining this expertise with those of other organisations that we can deliver holistic services that make a difference to the 'whole person'. These examples show how Change Grow Live provides integrated services for young people with a range of complex needs.

### Youth justice partnership, Nottingham

In Nottingham, we have a long-standing relationship with the Youth Justice Service (YJS) to support young people that are both drug and alcohol experienced and involved in offending behaviour. Two Change Grow Live workers are based within the Youth Justice Service, which helps us share information and make referrals more smoothly.

One of our partnership initiatives helps prevent first-time offenders from receiving a criminal record for cannabis possession. By providing out of court disposal (OCD) services at our hub - The Place, we support young people to address the root causes of their offending behaviour, including their substance use, as an alternative to court attendance. This ensures young people receive education and develop new skills, reducing the likelihood of re-offending.

As an OCD panel member, we provide specialist knowledge to the panel and help decide appropriate disposals and diversionary support for young people, helping them avoid unnecessary criminal records. Many of these young people continue to engage with the service voluntarily for longer-term support.

In the last year, we had 425 referrals into the service, of which 25% were from the Youth Justice Service. Of those, 87% left our service having met their care plan.

In the last year, in Nottingham, we had:



Jasmine  
Children and Young Person's Therapist



## Thriving Families, Manchester

Working with adults and children, the Thriving Families initiative is a pioneering multi-agency approach aimed at addressing complex family challenges in Manchester. Particularly focussing on neglect, emotional abuse and other safeguarding concerns, the initiative brings together expertise from various services, including mental health, domestic abuse, substance use, and social care.

As the leading agency responsible for addressing substance use within families, we play a pivotal role, ensuring interventions are tailored to the specific needs of each family, contributing to the overall goal of sustainable change.

Designed to operate as a one-stop shop for family support, all partners are co-located across three hubs, enabling close collaboration and real-time communication between teams. While we focus on substance use, we're also working in tandem with mental health practitioners from Manchester Mind, domestic abuse workers from Talk Listen Change, and family help workers from Manchester City Council.

Launched in January 2024, the initiative is already showing promising results in terms of improving family outcomes. The strong, trusting relationships built between the teams and families have been crucial in breaking down barriers to engagement, particularly among those who have historically been resistant to intervention.

One family presented multiple issues, including concerns about low school attendance and neglect among the five children. By working with Change Grow Live and our partners, the father has

greatly improved his parenting skills. Now, three of his children are living with him. Although the mother was initially hesitant, she is now starting to engage with support, which is a positive step forward.

By supporting the parents, the children were able to stay at home, improving their situation, and representing a real-life cost-saving of over £1 million, compared to the potential cost of residential care.

The gold standard for multi-agency collaboration, Thriving Families demonstrates how a coordinated, holistic approach can lead to meaningful and lasting change in the lives of vulnerable families.

## Partnership working, Waltham Forest

Our Waltham Forest team has cultivated strong and collaborative relationships with local services, including CAMHS, the Youth Justice System (YJS), and the Leaving Care Hub.

Alongside this, we were approached to support the local Mother and Baby unit to ensure that when parents were leaving the unit they did not lapse. We're now onto our third round of group sessions following the introduction of our Parenting Relapse Prevention Programme.

Parents have told us that these group sessions have helped them change their attitudes towards substance use, improving their relationships with their children and their own wellbeing.

The success of this programme was highlighted during a recent Ofsted inspection, where the Mother and Baby Units showcased our resources as a key example of effective intervention.

“

**Thanks for being so proactive and working so hard to keep us all in the loop.**

”

**CAMHS Practitioner**

The positive feedback from parents and the units shows just how much this programme is helping our community.

Since launching the programme in February 2024, we have seen eight referrals, all of whom have successfully completed the programme.

## CAMHS joint appointments, Derbyshire

In Derbyshire, we've worked closely with CAMHS to create a partnership that shares responsibility for young people with co-existing substance use and mental health needs.

By integrating the two teams, we've broken down traditional barriers to joined-up care between mental health and drug and alcohol provision. This partnership initiative introduces joint appointments with consultant psychiatrists, nurses, cognitive and

dialectical behavioural therapy therapists and clinical psychologists at the point of assessment, during treatment and when planning for aftercare.

As part of the service level agreement, all CAMHS nurses are trained by Change Grow Live staff to ensure that substance use treatment needs are identified early for those presenting with a mental health need first.

Thanks to this integrated approach, we're identifying 'dual-diagnosis' cases earlier, so young people can get the mental health treatment they need more quickly. It also ensures a coordinated programme of care where both the mental health and substance use needs are treated at the same time, managing carefully the impact they're having on each other through improved information sharing.

Following concerns about a young person, we were able to highlight our concerns that she had used non-prescribed opioids. Having not disclosed this to her support worker or clinical psychiatrist, her ADHD treatment would have been negatively affected. By initiating joint appointments, we were able to continue to safely treat her ADHD but only with the commitment that she remained engaged in our service.

Through evidence-based examples such as this, the partnership model is now viewed as good practice across the other agencies. Together we continue to find ways to respond to increased mental health and substance use comorbidity amongst children and young people.



## Case Study

## Engaging younger children through innovation

### Supporting children who are navigating the challenges of a loved one's substance use can be incredibly difficult.

Often unable to fully understand or express their feelings, these young people may become frustrated and disengaged with traditional counselling methods.

Through national partnerships, we have introduced innovative ways of engaging younger children.

#### The Shadow of Tallystick Valley

Titled *The Shadow of Tallystick Valley*, our latest digital resource has been developed alongside games developer, Book of Beasties, and researchers from the University of Surrey. Comprising a story with identifiable characters, alongside activities and digital content, the tool aims to promote discussion with young people in our programme.

The book uses 'The Shadow' as a metaphor for the 'substance', with characters reflecting traits often seen in those affected by substance use. By intentionally avoiding direct mentions of dependency and drug use, this book offers a different approach compared to the existing support we offer.

By working through the associated activities, children can safely explore their feelings and experiences around a specific substance or behaviour without



directly addressing drugs or alcohol. This approach led to the University of Surrey commissioning a controlled trial to investigate the feasibility and acceptability of story-based intervention.

#### Pilot trial

Under the pilot trial, Wendy Wells, a Children and Families Worker at Change Grow Live, worked with seven children ranging from the ages of seven to ten. She believes all the children have benefitted from using Tallystick Valley, either through conversations provoked by the story or through the associated activities. As Wendy said, "One young person I work with said this was easier

to do than our previous work. He found it easier to talk about things because it wasn't directed at people or what had happened to him."

The University of Surrey trial is ongoing, with results expected in early 2025.

#### Children Harmed by Alcohol Toolkit (C.H.A.T.)

Another key resource is the Children Harmed by Alcohol Toolkit (C.H.A.T.), developed by Alcohol Focus Scotland.

Providing an evidence-based set of interactive resources to use with children who have been impacted by familial substance use, the toolkit builds on the organisation's existing resources to allow children and young people, and their families, to build resilience and protective factors.

Through the use of characters like Rory the dog and Lila the hare, the resource encourages children and young people to identify and talk to someone they trust, as well as develop social skills and emotional intelligence.

Change Grow Live partnered with Alcohol Focus Scotland as an associate trainer back in 2017. Since then it's become a vital tool to allow children to explore their feelings in a safe and supportive way.

For Joe (8) this has been 'life changing for him' with family members wanting to buy similar puppets to support him with at home when he was struggling. This resource has allowed him to open up in a way he has not done before.

Using the activities from The Rory Chat and Think Activity book enabled him to understand dependency in an age-appropriate manner. This intervention helped him manage emotions and reflect

using the puppets in an emotionally safe way and for this to be shared with key adults in his life to ensure they all understood how he identified being impacted by substance use within the family. The young persons school was unaware of the significance of the impact and illustrates just how 'hidden' the impacts on these children can be.

These resources demonstrate our ongoing commitment to creating supportive environments where young children can thrive, even in the face of challenging circumstances. By finding innovative ways to engage with young children affected by a family member's drug or alcohol use, we can make a positive and lasting difference in their lives.

“

**Without this intervention the young person wouldn't have the strategies they have to continue to flourish.**

”

**Gemma** | Sefton Service, Change Grow Live



## Hayley

Recovery  
Coordinator

★  
**Recovering in hospital from decompensated liver disease brought on by living on alcohol and not eating, Helen\* spots the alcohol care team member approaching her bed. She's reluctant to engage. But a meeting with her care coordinator helps her realise she's not alone. Nearly two years later, she's 19 months abstinent and enrolled in an online NVQ in childcare...**

\* Helen is a fictionalised name to protect her privacy.

## Drug and alcohol support

### Dependency is a complex issue.

Too often, people who use our services have experienced neglect, trauma or abuse. Because of their situation, they often experience stigma and continue to be disadvantaged in issues such as housing, employability or educational attainment.

Change Grow Live's drug and alcohol support services offer a holistic approach to treatment. Our experienced and well-trained workforce works as part of the broader health and social care system, and with colleagues across disciplines to give the people we support every opportunity they need to move on with their lives, whatever that may look like to them.

To achieve this, we know that access to support is crucial for the people we work with. Often people are experiencing chaotic life situations, and there's only a small window of opportunity in which to identify the potential to help them to move away from illicit drug use and the complex issues that an individual is experiencing.

Intervening at the earliest point possible is essential. Evidence tells us that the earlier we connect people to the treatment they require, the quicker we can reduce some of the immediate risks and take agency over their life circumstances.

That's why we've worked hard to improve the availability and accessibility of our

services. From the point of assessment it now takes less than two weeks for someone to begin their treatment journey with us. That's far quicker than most people can get an appointment in primary care with their GP.

### Bridging gaps in support

Although this is encouraging, there's still more that can be done. Too often, identifying individuals who need our support is a challenge. So, we work closely with our internal teams and external service providers, to ensure those who need support can get it.

**From the point of assessment it now takes less than two weeks for someone to begin their treatment journey with us.**



In the criminal justice system, for example, we know that there is a high proportion of people experiencing problematic drug and alcohol use. Therefore, we work with the police and the courts to identify individuals who would benefit from our evidence-based interventions.

As part of the UK's National Drug Strategy, we're working to improve treatment pathways and increase access by 20%. From March 2022 to March 2024, as a result of these efforts, we saw new presentations to treatment rise by 22%.

Alongside this, we have strengthened the pathways between prison and the community, with greater numbers than ever before receiving continuity of care in our community services following release from prison, reducing the risk of relapse, harm and overdose. In March 2024, the rate of people starting treatment following release was 48.4%, compared to 32.2% in March 2022.

In hospital settings, we work with A&E departments to identify people admitted because of alcohol or drug related conditions and to provide tailored levels of intervention.

“  
**Everyone  
deserves a  
chance to thrive.**”

”  
**Kirstie** | Rough Sleeper  
Outreach Worker, Change  
Grow Live

That could be a brief advice session with those whose severity of alcohol use is low, right through to supporting those who depend physically on drugs or alcohol to detox safely, or at least reduce their drinking to healthier levels.

Research shows that recipients of this advice reduce their intake by an average of 15%, which benefits both the individual and provides a net saving to the health and social care system. These examples highlight the importance of our integrated care pathway and the partnerships we enjoy with other professional services.

### Building resilience and reducing harm

When we first encounter someone who may need our support, the important thing for us to do is make sure they're as safe as possible. That may be providing simple harm-reduction advice right the way through to assisting those who wish to stop using.

This is especially true for children and young people. Here, the most important thing we can do is work with them to build their resilience. That could be the resilience to say no to drugs, or the information and education needed to help them in making the right choices for themselves. Traditionally, interventions for children and young people are far shorter, as we can work around their motivation and move them away from the harmful effects at an earlier point.

Over the past year, we have delivered nearly a thousand group intervention sessions to 28,875 young people identified as having increased risk to substance use.

### We've added the following roles to our community substance use services:



**15**

new  
psychology roles



**72**

new  
nursing roles



**10**

new  
social  
workers



**16**

new medical  
professionals/  
prescribers

Those seeking help for dependency often need additional support with other associated health issues, so, we're proud that this year we have screened more people for Hepatitis C than ever before (see case study) and provided same- or next-day prescriptions to 31% of new referrals between March and May 24 (2023: 17.94%).

Our dedicated team members, volunteers and peer mentors have made these results possible. Without them, and

continued funding from the National Drug Strategy, these services could not exist.

Over the past financial year, we have used this funding to raise the quality and capacity of our treatment by adding specific roles to our community substance use services (see infographic above).

These new hires have directly enabled us to innovate, improve our offering, and be accessible to more people than ever before.



**Rob**

Volunteer at Change  
Grow Live, Manchester



Case Study

# Eliminating Hepatitis C

With the potential to cause severe damage to the liver, Hepatitis C is a serious blood-borne virus that is particularly prevalent among people who inject drugs or have injected them in the past.

Estimates suggest that the virus has affected around half of individuals who inject drugs.

Before 2018, the treatment for Hepatitis C was challenging and had no guarantees of success. It was long – lasting up to a year – and had difficult side effects. As a result, many people could not complete the treatment or chose not to start it.

This has now changed. Today, direct-acting antivirals can fully cure people within 8-12 weeks. These tablet-only treatments are non-invasive and can cure over 90% of people with Hepatitis C.

In line with NHS England’s goal to eliminate Hepatitis C as a public health threat by 2025, Change Grow Live has embraced this challenge. We’ve adopted new ways of working and engaging with people to ensure as many as possible start the new treatment.

By working closely with people who use our services, we aim to reframe their thinking around treatment, making it feel both attractive and worthwhile.

So far, the results have been encouraging. In the reporting period, we tested 37,870 people in structured treatment, with an incidence rate of 3.6% (2023: 6%).

Despite increased testing numbers, this reduction in positive cases shows we’re on the way to eliminating Hepatitis C.

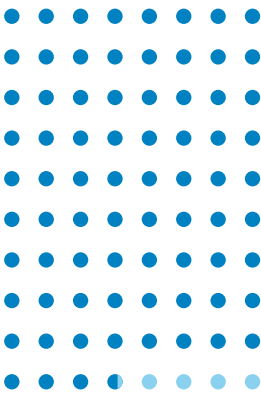
## Collaborative success in Hull

One specific service that has seen remarkable success is Hull Renew. Previously, Hull had one of the highest reinfection rates in the country. In collaboration with NHS England, we’ve introduced a competency framework so our nurses can both assess and treat people for Hepatitis C. By creating an in-house treatment pathway, we can assess people who are already in our system, whether at breakfast clubs or needle exchanges, helping us find as many cases as possible.

In the reporting period, we tested

37,870 people

● = 500 users



Working in collaboration with Hull University Teaching Hospital and York and Scarborough Teaching Hospital, we’ve treated 107 people for Hepatitis C in this area alone. While there were previously over 200 outstanding PCR-positive cases, now there are as few as 19.

This new model is one we hope to integrate into other areas.

Guided by data and analytics at every step, we’ve developed a Hepatitis C tableau dashboard, giving us access to high-level testing and treatment overviews. This helps us identify everyone who needs interventions.

## Measuring success and micro-elimination

A final measure of success is in the number of services that have declared a micro-elimination. This means that:

- 100% of people in structured treatment are offered a BBV test;
- 100% of people in structured treatment, who have a history of injecting have a test date;
- 90% of people in structured treatment who are a known previous or current injector have been tested in the last 12 months;
- 90% of people who are known to be positive for Hepatitis C are started in treatment.

In the past year, nine services and four hubs have declared micro-elimination.

The benefits of curing a person’s Hepatitis C are profound. Most people we support who have the virus are substance users, with many also experiencing homelessness. Improving their health can be life-changing.

In the past year, nine services and four hubs have declared micro-elimination.

We see people who come into treatment for the first time or engage more effectively with their treatment for other issues. As they start to feel physically better, they’re also in a better frame of mind to achieve other outcomes, like securing housing.

Described by our CEO, Mark Moody as “one of the most important things we’ll ever do in our lifetime across the organisation”, eliminating Hepatitis C as a major threat is within sight, and is a testament to the hard work of our teams and our partners, without whom, these results would not be possible.

More information about our Hepatitis C programme can be found in our annual [Hepatitis C Impact Report](#).



Case Study

# Managing the rise of synthetic opioids

Across our team, we are continually improving and sharing expertise to enhance how we help people.

Following a critical incident in Birmingham, we incorporated ongoing learning to update our guidance, improve how we gather information, and ensure we provide well-supported assistance to our staff and volunteers.

Over the past seven years, we've seen an increase in drug-related deaths and overdoses across the country. Last year, our Birmingham service faced a critical incident because of fatalities caused by nitazenes over a very short period.

These tragic situations happen because of changes in the drug supply. In 2024, we've seen more nitazenes and other synthetic opioids in the illicit drug market, affecting heroin and other substances in multiple areas of the UK. Potentially hundreds of times more potent than heroin, these new opioids are directly linked to increases in drug-related deaths.

## Coordinated response

After reports of increased overdoses in Birmingham, we quickly briefed all staff and partners in the local service and sent out alerts through various channels, including social media, text messaging, and a public health message from West Midlands Police.

To help people stay safe, we prioritised clinical interventions for those using opiates or needing to restart their treatment. We also made sure there were extra supplies of naloxone available and advised our staff to give out two kits at a time.

Working closely with local partners, we provided nyxoid training to West Midlands Police, alerted commissioned pharmacists and GPs, and visited community living spaces across Birmingham to train staff on naloxone use. We stayed in regular contact with the police, Public Health, and Birmingham City Council, sharing real-time information.

We classified this as a critical incident to ensure a rapid and coordinated response with key experts, including our Harm Reduction Lead, Lead Pharmacist, Medical Director and Head of Risk and Compliance.

As a result, we observed an immediate impact when a person who uses our services in Birmingham brought in a prepared heroin syringe concerned about its appearance and smell. They had seen the drug alerts and decided not to use it. The syringe was tested and confirmed to contain nitazenes.

“

We have an opportunity to really influence the way things are done for the benefit of the people who need support.

”

Neil | London Continuity of Care Project Manager, Change Grow Live



Matthew  
Children and Families Worker

## Learning and evolving for future safety

Following the incident, what we learned helped shape our ongoing harm-reduction efforts. Through reviews and consultations with frontline teams throughout 2023/24, we assessed their understanding and delivery of harm reduction interventions. Our staff's commitment and resilience particularly impressed us, especially given the rise in overdose deaths each year.

We also identified good practices to share across the organisation and areas for improvement to be rolled out across work streams.

More specifically, this incident informed our updated guidance on new synthetic opioids, promoting measures to reduce

drug-related harm. By introducing self-testing strips, we can help people make informed choices about the drugs they use and gather intelligence about patterns and prevalence of new synthetic opioids in the drug supply.

These actions improve our understanding of local drug markets, using semi-reliable data rather than anecdotal evidence, to enhance our harm reduction strategies.

Directly enabled by funding from the National Drug Strategy, our ability to respond effectively to incidents like the one in Birmingham and improve our data collection processes will help to prevent potential spikes from escalating in the future.



**Aldona**EU Rough Sleeper  
Navigator

**In the early hours, outreach workers approach a group of non-UK nationals. Huddled together, they're hesitant. Then Aldona, a new team member introduces herself in Polish, the group's native language, immediately fostering a sense of trust and connection. Slowly, one person comes forward, followed by more, and the cycle of support begins...**

## Homelessness

**When engaging with people experiencing homelessness, the window of opportunity to provide support is small.**

Scheduling an appointment for three weeks in the future doesn't work; life on the street is lived day-to-day. Therefore, we've tailored our support to provide aid in the moment.

Enabled by the government's Rough Sleeping, Drug and Alcohol Treatment Grants, this work has continued apace this year. Through this funding, 1,588 people engaged with our enhanced outreach teams across the year to access harm reduction and treatment interventions.

The Drug Strategy funding meant we could further develop our service offering.

In Cambridge, Dr. Justin has joined to support our team in their daily outreach, responding to medical emergencies and prescribing medications on the same day. This helps us to keep people safe and engaged in our services.

In Hull, we now have two specialist support workers, including the Polish-speaking, Aldona. Communicating with people in their native language helps us to build trust and pick up on nuances in someone's responses that may hint at underlying trauma.

For those who don't feel able to visit a service in person, these moments are crucial opportunities to provide advice and support. That's why our teams often



# 1,588

**people engaged with our enhanced outreach teams across the year**

go onto the streets alongside different partners to provide the best care possible.

This could be the hospice in Leeds that provides support and end-of-life care as it's needed, or the vets that encourage engagement with rough-sleeping dog owners across the country. To connect on a personal level, our volunteers with lived experience are invaluable.

In Brighton, our Prevention from Loss of Accommodation worker, Terezia mediates tenancy disputes. In Camden, where many people live in Home Office accommodation, a staff member supports legal asylum seekers as they transition from temporary homes.

These different methods all form part of our personalised approach – to treat people as individuals.



### Pathways to stability and support

Engagement is only one step to begin supporting people through our integrated care pathway. Once we have started to build trust and rapport with someone, our goal is to secure safe accommodation for them. But this can be challenging due to housing shortages and suitability issues, and a person's history in the area or distance from a support network can be obstacles to overcome.

Our integrated care model means, while we're engaging with someone, we can also support them into other related services. Through our needs assessment, we can uncover underlying issues related to mental health, or drugs and alcohol.

If we cannot help with the immediate housing need, we can at least signpost our internal support programs and those of our external partners. Having this support within our organisation is invaluable.

When people complete our programme of care, we also offer preventative support which helps them to stay in the accommodation they've found.

Sleeping rough is a traumatic experience which often results from other underlying issues. By working in a trauma-informed way, our personalised support pathways empower engagement and enable us to meet the needs of the people who use our services.

**Our integrated care model means, while we're engaging with someone, we can also support them into other related services.**

In the last 12 months, at Camden Routes off the Streets Service, there have been:



**343**

outreach shifts in partnership with other support services including the police, physical and mental health services



**276**

individuals referred for emergency accommodation during Severe Weather Emergency Protocol



**179**

individuals accommodated during Severe Weather Emergency Protocol

**Kirsty**

Rough Sleeper  
Outreach Worker



Case Study

# Uncovering hidden homelessness: the Women's Rough Sleeping Census

## Women experience homelessness differently than men.

Too often, their experiences of rough sleeping are hidden, transient and intermittent. Rather than sleep when it's dark, often they'll walk the streets, or sit up all night in a bus station or a 24-hour cafe. Frightened to bed down, they'll rest instead during the day when there are lots of people about.

Because of this, they are less likely to be seen 'bedded down' or 'about to bed down'. This means women are underrepresented in yearly snapshot counts and estimates, which means we're missing an entire group of extremely vulnerable people.

In response to these issues, the first Women's Rough Sleeping Census took place in London in 2022. Led by Women's Aid and Single Homeless Project, this work confirmed that women's recorded rough sleeping numbers are much too low.

  
**2022**  
the first Women's Rough Sleeping Census took place in London

Not recognising the extent of the problem results in not enough funding and support for women-only services that effectively meet the needs of homeless women.

In September and October last year, we were involved in the second iteration of the census for 2023. More local authorities, outreach teams and other specialist services, including 27 in London and 14 outside of the capital undertook this research.

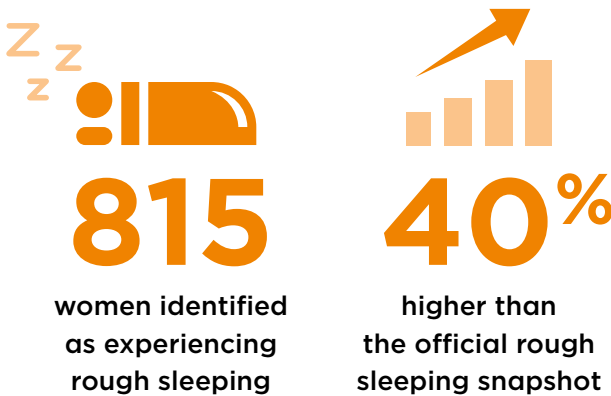
### Key findings and impact

By visiting different locations and conducting the count at different times of the day, the census identified 815 women experiencing rough sleeping, which was over 40 per cent higher than the official rough sleeping snapshot that counted 568 women.

Following the census, we authored the resulting research report to share these important findings. This is an important piece of work, containing lots of narrative and personal stories that highlight the scale of challenges faced by women experiencing homelessness across the country.

To improve the accuracy of the data collected, a census like this is necessary to provide an accurate picture of the scale of women's rough sleeping.

Too often, women's experiences of rough sleeping are hidden, transient and intermittent.



Following the publication of our findings, the participating local authorities have enacted a wide range of changes to further support women.

The census also found that a third of respondents had been in a form of homeless accommodation before rough sleeping. This crucial information highlights the need for more suitable and sustainable accommodation options for women.

### Recommendations for change

Following the census, we've compiled six recommendations to ensure that provision for women experiencing rough sleeping can more effectively meet their needs and resolve their homelessness.

These include government leadership to support all local authorities to complete a women's census; a refreshed and gender-informed rough sleeping strategy; and improved gender-informed practices to support services to better reach women.

The census is scheduled to take place again this year, and we are hoping many more local authorities will participate. All seven of Change Grow Live's street outreach services are taking part in the census and many of our drug and alcohol outreach services, too.



## Case Study

## A holistic approach to rough sleeping in Manchester

**Our innovative partnership models are created to help people access the support that is right for them.**

As with all the services we offer, the people we support who are experiencing rough sleeping often come to us with multiple and complex needs. Whether their current situation is linked to past traumas or to clinical or mental health issues that have arisen as a result, we are here to support them through our integrated care pathway.

One effective way we achieve this is by collaborating with other organisations and professional services. In Manchester, we have partnered with local organisations, including St John Ambulance, specialist NHS teams, local support agencies and adult social care to provide a one-stop-shop and gateway into support for anyone who needs it.

### Personalised support under one roof

Based at local homelessness charity, Mustard Tree, the street engagement hub helps people experiencing rough sleeping to access tailored care that meets their needs. Recently, the hub has expanded its support to include people leaving prison.



people supported at Mustard Tree during the reporting period

Change Grow Live has been a permanent part of the hub's team since its early days in 2019, providing support and guidance around drugs and alcohol. Now we're able to deliver rapid treatment, providing fast access to safe, same-day prescribing and treatment options.

This streamlined approach has allowed us to support over 700 people at Mustard Tree during the reporting period. Our interventions range from nursing appointments, testing for blood-borne viruses, psychology appointments and employment support.

We've now expanded our support to include people leaving prison. Every Friday, those who have recently left prison can access the hub's full range

of support services in one location. This helps address the challenges often faced when leaving custody of managing multiple appointments across the city, with varying opening hours, all while trying to reconnect with friends and loved ones.

By streamlining their reintegration into the community and helping them overcome the barriers they might otherwise face, we support them in breaking the cycles of behaviour that prevent positive change and empower them to grow.

The hub is a clear example of how health and social care providers are stronger when we work together. The Street Engagement Hub's member organisations have transformed the way they provide support, creating new pathways to reach some of the most vulnerable and underserved people in our communities.



**The feedback we've received shows that people appreciate the ease of access offered by the hub. They value that everything is agreed upon at their first meeting and that they don't have to keep repeating their story.**



**Jackie McVan** | Head of Services – Greater Manchester, Change Grow Live



**Neil**  
London Continuity  
of Care Project  
Manager



**In his first appointment following his release from prison, Marc\* sees a familiar face and smiles. He's spotted his case worker – the person who sent him a Christmas card, the man who visited, the one who believed in him...**

\* Marc is a fictionalised name to protect his privacy.

# Criminal Justice System

**Life in prison can be intimidating. But for someone being released, the outside world can be equally daunting.**

To ensure a smooth transition back to everyday life, Change Grow Live's continuity of care provides an integrated pathway from prison to the community.

This year, Change Grow Live has continued to work with external partners to provide support throughout the criminal justice process. On the ground, we've strengthened connections with the Police, the Probation and Prison Services and the Courts.

Generally, we are seeing more people going to prison, which is accompanied by an escalation of severity in terms of sentence. Working in the cells or other custodial environments means

we can intervene early and prevent any escalation in offending behaviour with new or low-level offenders.

Once someone enters the criminal justice system, it can dramatically change the direction of their lives. That's why our early intervention support can be vital in shaping a person's future.

If cases do end up in court, our visibility is important in influencing sentencing, assuring a judge that under our supervision, a community order with a requirement to address substance use is more worthwhile than a custodial sentence.

Last year, 29 of our partnerships recorded at least one Community Sentence Treatment Requirements order, supporting over 1,500 people.




**of our partnerships recorded at least one Community Sentence Treatment Requirements order last year**

## **Bridging the gap from prison to the community**

For those cases that end with a prison sentence, we manage 25 service operations within the facilities, connecting offenders with our colleagues, and aiming to overcome the stigma of engaging in treatment.





**48.4%**

of people are now starting  
treatment following prison release

To help with this aim, we've introduced initiatives, such as the Hypermasculinity Project (see case study), to encourage interaction in different ways to different demographics.

Finally, we must recognise the positive impacts our efforts have on the wider community. It's encouraging to see our continuity of care numbers increasing. In Hertfordshire, these levels have increased from an average of 10-20% over the past four years, to 50% now.

This is part of a growing trend, with an overall increase in the rate of people starting treatment following prison release to 48.4% in March 2024, compared to 32.2% in March 2022.

However, pressures on the Criminal Justice system are significant, prison numbers are too high, and people are being released early. With less notice, there is a real risk that authorities will release people without having had the opportunity to connect people with the necessary support.

High-quality drug and alcohol support services are essential in reducing pressure within prisons. Over the coming year, we look forward to working with the new government to support more people back into communities and to live fulfilling lives.

### **Collaborative partnerships for positive change**

As a health and social care charity, our overarching focus is to engage and encourage people to change their lives for the better. That could be a reduction in substance abuse, preventing reoffending or just navigating day-to-day life.

To help with this, in 2023, we introduced a Continuity of Care Coordinator, Neil, in London, who has set up partnership groups to influence at a regional Office for Health Improvement and Disparities level.

We've also introduced the national criminal justice group, which reaches out to our partners from other providers, including probation and prison services, the Ministry of Justice and the NHS. Allowing us to understand the messages that are coming down from the top regarding criminal justice, while also collating experiences and feedback from people using our services. By focusing on service modelling and service delivery, we're able to connect with service users and operational staff to help shape our strategy and how we use it.

Of course, preventing reoffending, reducing substance use and minimising harm are our key aims.

“

**Change Grow Live recognise the Government's aim to 'Take back our streets' and understand the importance of providing hope and belief in people's ability to change. We can support people to make positive behaviour change, address drug and alcohol use and reduce reoffending by playing an active role in the delivery of effective community orders and by focusing on individual skills and strengths. This will enable people, with the right support and approach, to re-integrate back into their communities.**

”

**Andrew Cass** | Head of Community Criminal Justice and Probation Services, Change Grow Live



Getting these right supports our overarching goal of helping people to improve their lives. Engaging with someone who misuses substances can prevent them from ever entering the criminal justice system. Last year, we received 112,967 referrals, of which 54,999 (48.69%) went on to start a structured treatment episode. Educating children and young people can turn them towards a positive future. For this our young people's service is essential.

A preventative strategy is always preferable as it helps both vulnerable people and supports a highly pressured prison service. Building a new prison takes a huge amount of time, money and resources. Preventing crime means that facility isn't needed in the first place.

“

**My key worker was awesome. You feel surprised how much you forget, especially when you've neglected your responsibilities for so long anyway, so he helped me set up my bank account and helped me learn to budget again and use technology, as so much had changed.**

”

**John\*** | User of Change Grow Live's service

\*John is a fictionalised name to protect his privacy.

Last year, we received:



**112,967**  
referrals,

of which



**54,999**  
went on to start a structured  
treatment episode

**Fay**  
Recovery Worker



## Case Study

## Breaking barriers – addressing hypermasculinity to enhance support

Improving the appeal of our services is an important first step in enhancing our support programme offering.

Funded with support from the Ministry of Justice, the “In Your Corner” project aims to develop a service model for males aged 18-30 within the criminal justice system, assessing our service appeal, refining our engagement methods and investigating the role of hypermasculinity in non-engagement.

In modern society, young men are under increasing pressure to appear strong and masculine. Social media means role models can promote largely unattainable lifestyles to an influenceable audience. These influencers appear to embody everything great about being a man – physically fit, driving around city streets in the latest Lamborghini impressing the attractive person sitting in the passenger seat.

Not only is this lifestyle unrealistic for most people in society, but too often achieving it is accompanied by unhealthy traits such as aggression and misogyny.

In Your Corner investigates a potential link between hypermasculinity and hesitancy in seeking drug and alcohol support among young males. Is accepting offers of help impossible for these young men because it suggests a perceived weakness?

If this is the case, we need to understand how to improve the appeal of our substance use services to increase participation. By identifying and addressing barriers to engagement in our existing services, we hope to create a more engaging intervention.

“

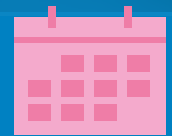
**We’re not trying to change the message, but we’re just trying to change the way in which it’s delivered and potentially who it’s delivered by.**

”

**Andrew Cass** | Head of Community Criminal Justice and Probation Services, Change Grow Live



Now in the final stages of intervention development, we’ve already undertaken:



### 14-week

psychosocial intervention  
with weekly sessions  
(90-180 mins)



### 1-2-1

mentoring based on motivational  
interviewing principles



Engagement with  
community activities,  
including, boxing, football  
and music production

### Innovative approaches to engagement

By conversing with young people in places and environments that are more productive for engagement, we’ve seen increased interaction and positive responses. That could be over a coffee in a cafe, or at an organised 5-a-side football match.

As well as encouraging young men into our services, in the short term, the initiative also aims to provide a better understanding of the consequences of following a hypermasculine lifestyle. By improving consequential thinking and providing an enhanced prosocial sense of self, we hope to support these people to change the way they act. This comes with other myriad benefits, such as improved mental health and emotional well-being, and a more positive outlook on the future.

This is particularly important for young men who find it hard to escape the criminal justice system.

We regularly consult, develop, deliver, and evaluate this model to ensure its effectiveness and feasibility.



## Case Study

## Transforming continuity of care in Hertfordshire

Following their release from prison, many people find they are unsupported in adjusting back to the outside world.

They may have no accommodation to live in, or potentially not maintain the prescription medication they received while inside.

At this challenging time, effective continuity of care is essential. Continuity of care is measured by the number of people who attend community services within 21 days of release from prison.

This makes it a key priority for Change Grow Live.

One area that struggled historically with continuity of care rates was Hertfordshire. Previously, over the past four years, these have ranged between 10 and 20%. Now the figure is around 50%, with three-month rolling figures increasing to 70%.

### Strategic improvements

Through investment from Change Grow Live, the local service has improved. By reviewing the structure, processes, connections and lines of communication with the Criminal Justice Team, we've implemented changes that resulted in the upturn in these figures.

This review included:

- Multi-service Best Practice Workshop to share methods and strategies to improve continuity of care.
- Management meeting to understand assets in the team and identify areas for improvement.
- Criminal Justice Action Planning Team Day to define and initiate a service improvement plan.

Following the review, we've introduced several measures to improve our continuity of care rates. Hiring a dedicated Prison Link Administrator has allowed us to improve links with prison data administrators, improving our monitoring of prison releases and transfers to structured treatment.

By cross-referencing all referrals, we've improved the accuracy of our data reporting, creating a local tracking system to ensure no one falls through the gaps. This work has also been enhanced through support from both the Office for Health Improvement and Disparities (OHID) and Change Grow Live's colleagues.



of people attended community services within 21 days of release from prison (according to three-month rolling figures)

### Sharing knowledge to enhance care

Through actively sharing knowledge throughout the organisation, we can improve all our processes.

By expanding the prison link worker role, we're able to attend pre-release meetings, meaning we're better placed to support transfers into the community, whilst the recruitment of an additional prescriber allows us greater access to fast-track the prescribing of medications. All of this ensures a smooth transition from prison into the community.

Additionally, having recovery workers based in courts has improved our assessment resources and provided reassurance regarding the quality of court-imposed orders, whilst our provision of women-only groups has further enhanced the continuation of care rates.

While these results have helped to improve figures in Hertfordshire, the lessons can apply to other services too. Through regular meetings, we're able to improve our service offerings across the board, resulting in better support for the people who use our services.





# Our services

Welcoming new services 54

---



**Jenny**  
Partnership  
Team Leader



# Welcoming new services

We're excited to welcome several new services and projects to Change Grow Live. Here's a look at some of the services we've started delivering throughout the year.

## New services

Location and Service	Win notification date	New contract start date
Lancashire Smoking Cessation	May 2023	01/10/23
HMPPS Innovation Grants 2023-25 Funding Programme Addressing traits of toxic masculinity	Nov 2023	01/11/23
South West London Individual Placement Support working across five London boroughs: Merton, Sutton, Kingston, Wandsworth, Richmond and Croydon	Nov 2023	01/01/24
Kirklees Tackling Youth Smoking, Vaping and Alternative Tobacco Use	Nov 2023	08/01/24
HMP Isis Psychosocial Substance Use Service (working as a subcontractor to Oxleas)	Mar 2024	01/04/24
York Adult and YP SMS	Dec 2023	01/07/24





Retentions

Location and Service	Win notification date	New contract start date
Nottingham City young people’s substance use service	May 2023	01/10/23
West Sussex adult and young people’s substance use service (DAWN)	May 2023	01/10/23
Dudley adult substance use service	May 2023	01/11/23
Bromley adult and young people’s substance use service	Oct 2023	01/04/24
Warrington adult (existing) and young people’s (new business) substance use service	Dec 2023	01/04/24
Kent Residential Recovery Houses	Oct 2023	01/04/24
Derbyshire young people’s substance use service	Oct 2023	01/04/24
West Lothian recovery substance use service	Jan 2024	01/04/24
Reading Multiple Disadvantage Outreach Team (MDOT)	Mar 2024	01/04/24



Alex  
Discharge  
Prevention  
Worker



# Strategic Report

Financial review	61
Our aspirations	66
Principal risk and uncertainties	68

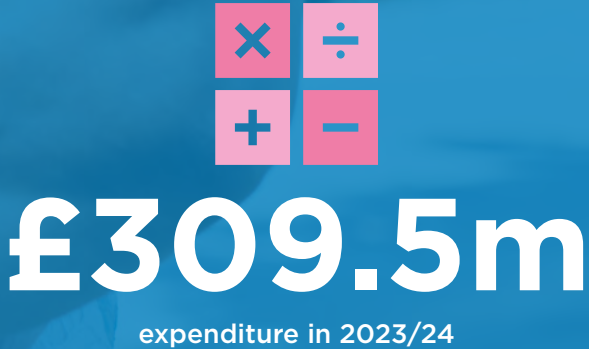


**Bianca**  
Recovery Support  
Volunteer





Mannie  
Recovery  
Coordinator



# Financial review

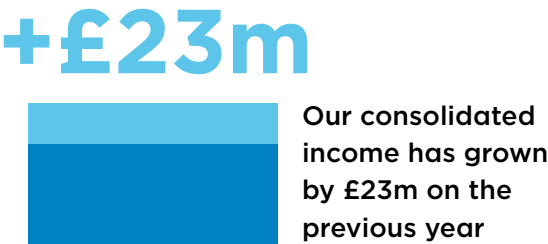
Our activities in 2023/24 generated a total income of **£307.3 million** (£284.3 million in 2022/23) an increase of **8.1% on the previous year.**

Our expenditure was also up by 9.3% to £309.5 million. In line with our strategic plan, we made a net deficit of £2.3 million. Our budget had allowed for a deficit of £3 million but due to careful spending and higher levels of bank interest we delivered an improved result.

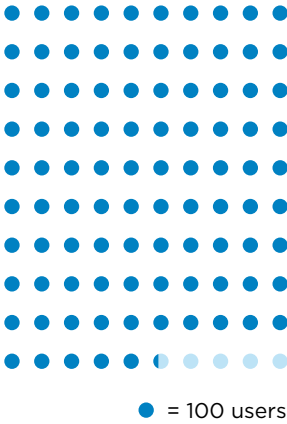
As in the previous year we awarded a salary uplift to all employees to help reduce the impact of continued high levels of inflation in the UK. A few transformation activities, (see the table on **page 62**) have commenced which are aimed at balancing this increased cost, which we will see the benefit of during the next two years. This reshaping of our operating model will be funded from designated reserves.

## Income and expenditure

Change Grow Live reports consolidated income of £307.3 million for 2023-24 which has grown by £23 million on the previous year’s income of £284.3 million. The sector as a whole is benefitting from additional funding as a result of the **Dame Carol Black’s Drug Strategy**. The additional funding has allowed us to support an extra 9,536 service users.



The additional  
funding has  
allowed us  
to support  
an extra:





Principal funding sources of the group are explained in note 1 to the financial statements.

Consolidated total resources expended, including direct costs and support costs, increased by 9.3% to £309.5 million (2022-23: £283.2 million). Like most organisations, we are experiencing price rises that have increased our expenditure and placed extra pressure on our operating model.

During the year £1.9 million was spent from designated reserves, the primary focus of this spend is to improve the service we deliver and to invest in an infrastructure for a sustainable and efficient model.

Net expenditure before other gains/losses on the Statement of Financial Activities is £2.2 million (2022-23: £1.1 million) representing a (0.7%) deficit on income (2022-23: return of 0.4%).

Designated spend area	2024 £'000	Reason and benefit of spend
Implementing a new HRIS system	832	Implementation of a new HR and Payroll system, to improve the user experience, improve efficiencies and maximise tight controls.
Digital project	495	Investment in improving our cyber security to continue to protect our data in an ever changing world and improvements to our electronic patient records.
Transformation	143	Commencement of the project to transform how we operate, to allow us to make time to care more.
Motivational Interviewing and brilliant basics	465	Upskilling of delivery staff in motivational interviewing and trauma informed care to improve our service user experience and care.



Balance sheet

Consolidated Net Assets and Consolidated Total Funds were lower than the previous year at £43.6 million (2022-23: £45.9 million). Of the total funds, £12.2 million is designated to invest back into the Charity to carry out several improvement initiatives. The charities hold free reserves of £22.0 million (2022-23: £22.2 million). The revaluation of our properties has resulted in a small decrease in the value of tangible assets to £8.7 million (2022-23: £9.0 million). The total cash balance at the end of the year was £57.4 million.

£12.2m is designated to invest back into the Charity.





Financial position

The trustees have reviewed the financial position and risk management together with factors likely to affect future developments, including the challenging prevailing market conditions. The trustees are of the opinion that the actions taken, and the transformation plan, are appropriate and that the group has adequate resources to continue its operation for the foreseeable future.

Reserves Policy

The group has total reserves of £43.6 million (March 2023: £45.9 million) and the funds are made up of the following balances provided below;

Reserves of £15.0 million were designated during the year ended March 2022 to develop the charity over the next three years, which will provide investment in the development of our people, development of technological solutions supporting frontline delivery and service redesign.

Reserves are underpinned by liquid cash balances, which provide working capital funding for day-to-day operating costs, supporting the delivery of the Charity’s objectives in an efficient and cost-effective way.

Consolidated Free reserves stand at £22.0 million (March 2023: £22.2 million), this level of free reserves represents 5.6 weeks (2022-2023: 6.5 weeks) of total expenditure. The Audit and Finance Committee periodically review the levels of reserves required to manage an orderly wind down scenario if unforeseen circumstances caused an existential crisis.

This analysis, and the various detailed assumptions underpinning it, derives a cost of exit of around £16.0 million (March 2023: £16 million) which is defined as the Minimum Reserves Requirement. This compares to Free Reserves of £22.0 million at March 2024. The total reserves, which are also reflected within the overall cash balances, provide working capital funding in an efficient, cost-effective way to meet the Charity’s ongoing liabilities, as well as providing protection against unforeseen expenditure in furthering the objectives of the Charity.

In considering the level of reserves, the Audit and Finance Committee ensures that the level is appropriate for the continued ability of the Charity to meet its objectives in the current uncertain funding environment. This includes reviewing key factors alongside the

budgeting and forecasting process including income and its volatility; expenditure and its flexibility; accessibility of reserves; and sensitivities and risk around the planning assumptions made. This is a dynamic process and recognises that both strategic and financial planning informs the review of the level of reserves and will change in response to the environment in which Change Grow Live operates.

The Trustees are therefore of the opinion that the level of reserves is acceptable and will also provide sufficient financial mitigation should Change Grow Live encounter adverse conditions in its market. On this basis, the Trustees also consider that Change Grow Live has adequate resources to continue the business for the foreseeable future.

Cash reserves

Change Grow Live maintains liquid cash balances to ensure that ongoing cash flow requirements are met. Surplus funds, over and above that requirement, are invested in term deposits with A rated banks, with maturity periods considered acceptable in relation to the potential need for accessible funds. Change Grow Live’s credit policy requires that the Charity should meet minimum credit rating requirements to ensure that, as far as possible, the organisation is covering its risk of any capital loss. Income from investments in the year represents interest earned on these cash deposits and reflects interest rates during the year. The investment returns that are available are exceeded by inflation. The Trustees remain satisfied this is a prudent policy.

Going concern

The cost-of-living crisis and high inflation continues to put pressure on our services, despite this we continue to show resilience. The charity made a planned deficit for the year of (£2.2m)

before gains and losses. During this period and throughout the ongoing transformation, the Executive Leadership Team work closely with the Board of Trustees to regularly monitor the situation, considering the cash position and the impact on reserves.

The Board of Trustees has reviewed Change Grow Live’s activities, financial position and risk management policies together with factors likely to affect future development, including the impact of economic uncertainty on contract income and service delivery. Our trustees have concluded through the ongoing monitoring of financial performance and risk management that it is reasonable to expect Change Grow Live to have adequate resources to continue in operation for the foreseeable future. Accordingly, the going concern basis of accounting continues to be adopted in preparing the financial statements.

Pensions

We participate in several pension schemes, partly driven by the schemes associated with the contracts that we operate. Where these schemes are structured as funded defined benefit schemes, regular actuarial valuations are undertaken, and appropriate financial recognition is made.

Currently, Local Government Pension Scheme and Social Housing Pension Scheme valuations show deficits of £0.9 million (2023: £1.1 million). These deficits are expected to be funded either by increased regular employer contributions, or by “payment plans”, which require additional employer contributions over a period of time.

Provisions for these liabilities are made in the accounts of Change Grow Live, which reduce the reserves that are available for investment. The financial position of our pension schemes is considered in our planning and in contracting decisions.

Summary of Funds

	2024 £m	2023 £m
Unrestricted funds	24.6	25.0
Pension reserves	(2.6)	(2.8)
Free reserves	22.0	22.2
Revaluation reserve	4.1	4.1
Fixed assets net of related loan	3.9	4.3
Reserves allocated to fixed assets	8.0	8.4
Designated reserves	12.2	14.0
TOTAL UNRESTRICTED FUNDS	42.2	44.6
Restricted reserves	1.4	1.3
TOTAL FUNDS	43.6	45.9



# Our aspirations for 2024-25

## Financial measures

Change Grow Live has set a budget for 2024-2025 that includes currently held service contracts and a small number of potential new contracts. Additional funding as a result of the Government’s 10-year Drug Strategy, “From Harm to Hope”, is also included in the budget. The latest 3-year plan reflects continued significant investment in our operating model as we address the UK’s economic climate and continue to meet the needs of our beneficiaries. We expect to trade at an operating deficit for a further year, returning to surplus thereafter, utilising our reserves to support our development and maximise our opportunities.

## Service and organisational development

Our service delivery is being refreshed and simplified, to further improve our effectiveness and meet increased demand in these challenging times. During the coming two years we will transform how we provide services, finding new ways to help people access the support they need. We will equip our people to work in a new way, through enhanced systems, processes and training, to ensure they can support our beneficiaries to live their lives as best they can.

## Quality and governance

Improving our governance and assurance arrangements, to adapt to the changing environment, is an important priority for us. We have commissioned an independent review of our clinical governance arrangements and are undertaking a formal governance review, utilising an external organisation, to ensure we remain robust and up to date in our approach and delivery of good governance arrangements.

Most of our regulated services are currently rated ‘good’ or ‘outstanding’ by CQC. We are building on this success by strengthening our internal risk, audit and assurance arrangements over the coming year. We strive to be a learning organisation and are investing in systems and expertise to enable us to embed a culture of continual improvement throughout the charity.

## Clinical

Our Clinical and Care plan will be further enhanced in line with the update of our operating and delivery models.

This activity will seek to develop best in class ways of working, ensuring that the people that use our services are at the heart of our delivery of safe and effective care.

Working within the wider healthcare system we will continue to develop strong partnerships, recognising that

only through these partnerships can we play our part in helping to provide the best possible healthcare to some of the most disadvantaged people in our society.

## Research

Our Research and Development Function was relaunched last year and has made good progress, both within the organisation and also in the external world.

New relationships have been formed with a number of external research bodies and we will build on these in the coming year. Given our scale in the sector we are committed to sharing our experiences and will participate in sector research with other organisations where we see clear benefit to people that use and need our services.

## People

Our journey to reshape our people offer started last year and has made good progress. A focus on recruitment, to meet the obligations of our strategy and provide the organisation with the resources needed to serve our beneficiaries, is near completion. During 2025/26 we will seek to develop our employee offer, ensuring that career development remains at the centre of our offer, and that our people have the opportunity to grow and develop, applying the principles of our charitable objectives. These improvements will make Change Grow Live an attractive organisation and will create the conditions for long and rewarding careers, supporting the people that need our services.

## Digital innovation

Our focus in the coming year will be to review key aspects of our core front line processes and assess how we can implement improvements both to the effectiveness and efficiency of our delivery. We anticipate that we will identify areas where we can improve our user experience and better support our front-line staff with enhancements to our main systems. This will be a key enabler to allow people that use our services to receive the most attentive care that we can offer. We will also explore other digital applications that could enhance the quality and range of care provided.

## Service user involvement

Our National Lived Experience Group continues to offer a strong connection between our organisation and the people we serve, through nominated representatives in our Services. This group will play an important role in shaping our updated service and delivery models in the coming year and will be instrumental in ensuring that our beneficiaries have a significant influence on our changes.



# Principal risks and uncertainties

Change Grow Live operates in complex and dynamic environment and our work is inevitably subject to a broad range of risk.

These are actively and closely managed to ensure any potential impacts are understood and effectively addressed. This work is closely monitored by our Executive team members and the Board.

As we ended the 2023-24 financial year we continued to remain fully aware of the economic climate and uncertainty this creates in society, and how this adds a further dimension to our risks and how we manage them.

These conditions create a greater demand for the services we provide and with thanks largely to the National Drug Strategy, treatment services remain on the political radar, even after the recent change in government.

This change in government has presented us with an opportunity to discuss the future of drug and alcohol treatment and build on re-investment we have secured over the last three years. We continue to ensure we champion service user needs with external partners and stakeholders, we have already began to brief policy makers and have worked directly with senior politicians prior to the 2024 election.

Whereas the next cycle of funding has yet to be confirmed, through our risk management process we continue to have effective oversight and remain alert to the emerging factors which could impact our services and those people who use them.

Our key corporate risks for 2023-24 are listed below (no risks materialised into issues during the reporting year).

We continue to ensure we champion service user needs with external partners and stakeholders.

Objectives	Risks, mitigations and controls
To deliver treatment and care that is safe, resilient and of high-quality.  Safeguarding the most vulnerable, and helping people enjoy long, healthy and happy lives.	<b>Risks:</b> Non-compliance with legislative and regulatory standards; Inconsistency across our services; Recruitment and retention of an appropriately experienced and skilled workforce; Ability to become a learning organisation.
	<b>Mitigations and controls:</b> Review and refresh of our current governance, assurance, and continual improvement arrangements; Review of service design model to improve consistency and efficiency; Patient safety plan that focusses on improving and standardising the quality-of-care provision; including clinical audit; Roll-out of a new self-assessment tool across all services, to enhance our internal assurance and audit processes.
To support people within communities to change their lives by retaining, training and recruiting diverse talent to benefit the whole sector.	<b>Risks:</b> Inability to recruit and retain diverse, talented workforce due to diminishing talent pool and competition across the sector.
	<b>Mitigations and controls:</b> Comprehensive people plan, leadership development program, appropriate use of OHID funding and service redesign project.
To communicate effectively to better serve communities and improve staff engagement, whilst protecting organisational reputation by being prepared and agile in our response to crisis.	<b>Risks:</b> Failure to engage or communicate with our people leading to poor levels of engagement, failure to manage media or reputation; breakdown in external relations; failure to attract and retain workforce; limited influence with external decision-makers/policy makers.
	<b>Mitigations and controls:</b> Public affairs strategy, internal communication and engagement plan, collective voice, crisis management processes, people plan.



Objectives	Risks, mitigations and controls
To effectively safeguard our data and information.	<b>Risks:</b> Service user and workforce safety, reduced potential for interoperability of systems (ICS), cyber-attack, loss of contract, financial penalty, reputational damage.
	<b>Mitigations and controls:</b> Cyber security and penetration testing moving from an annual to quarterly penetration testing, follow up automatic test of any critical risks mitigated; Security education across the business has been increased; IT security systems and processes, external scrutiny (BSI), business continuity plans, relationship management with Information Commissioner’s Office, Digital and IT strategy, people plan, workforce training and development.
To provide a safe working environment.	<b>Risks:</b> Increased incidents: accidents, aggression; Litigation; Sickness; Enforcement action; Reputational damage; Unable to deliver services; Avoidable harm to people who use our services.
	<b>Mitigations and controls:</b> Health and safety training, including managing challenging behaviour, compliance with infection prevention control guidance in services, internal policy, procedure, guidance and audit, health and safety risk assessments, health and safety on local service meeting agenda.

Objectives	Risks, mitigations and controls
To ensure credible financial health to: <ul style="list-style-type: none"><li>• demonstrate effective and ethical use of public funds</li><li>• anticipate and respond to sector financial drivers</li><li>• effectively manage financial reserves</li></ul>	<b>Risks:</b> Reputation damaged through excess reserves, OHID funding restricted in the short or long term, missed opportunity for innovation and growth, unable to respond to the need of people in local communities, economic climate exerts pressure on income and costs.
	<b>Mitigations and controls:</b> Financial controls and oversight of tendering, contractual due diligence framework, OHID guidance to support commissioner engagement, innovation fund, budgeting and financial processes and systems, external audit, assurance framework, management reporting, transformational programs to refresh operating model creating greater effectiveness and efficiencies.
To deliver our programme of transformation; <b>Organisational:</b> Reshaping our culture, structures and processes to enhance our performance. <b>Operational:</b> Improving the quality, efficiency and effectiveness of our operations. <b>Digital:</b> Leverage new technology to extend our reach and impact.	<b>Risks:</b> Pace of change to culture, delivery capacity, overall programme management; Benefits identification and realisation due to financial restraints; Transformation fatigue within staff; New impacts following change in government.
	<b>Mitigations:</b> Clear communication on vision and strategy; Communication Strategy; Implementation of robust business cases; Utilisation of external expertise; Backfilling of internal expert input; Detailed staff engagement and involvement with change; Development of a detailed spend and anticipated efficiency savings plan; Monthly financial monitoring; Appropriate training; Business Continuity, Risk and Contingency plans.



**Luis**  
Data Analyst

# Governance

Structure and accountability	74
Framework	81
Management	86





# Structure, governance and accountability

## Constitution

Change Grow Live is a company limited by guarantee and governed by a Memorandum and Articles of Association that determine its legal framework. Change Grow Live has a Code of Governance that identifies the values and expectations that control the conduct of its affairs.

The financial statements consolidate the results of the Charity and its subsidiary companies including Change Grow Live Services Ltd, Bounce Back Foundation and Bounce Back Project Ltd, all wholly owned subsidiaries of Change Grow Live (note 17).

## Charity's objects

The Charity's Objects are detailed in the Memorandum of Association and are:

- to relieve sickness and to advance the education and training in particular of all persons (and members of their families) who:
  - have committed, or are likely to commit, a criminal act or acts; or
  - have been, or are, or are in danger of becoming substance users; or
  - have been, or are, or are in danger of becoming addicted to or dependent upon drugs of any description including without limitation on the generality of the foregoing illegal drugs, alcohol, solvents or other addictive substances; or
- have been, or are, or are likely to become victims of domestic abuse; or
- have been, or are, or are likely to become homeless; or suffer mental ill health; or
- have suffered a legal restriction on their liberty in any penal or correctional establishment;
- to promote for the public benefit the prevention of criminal acts and of drug abuse and substance use and of homelessness;
- to promote for the public benefit the protection of people and property from criminal acts and the effects of drug abuse and substance use;
- to relieve poverty in particular, but not exclusively, through the provision of housing;
- to advance the education of the public by promoting study and research into homelessness and all aspects of and methods of crime prevention and delinquency and the prevention of drug abuse and substance use and to disseminate the useful results of such research;
- the promotion of charitable purposes within the other countries within Europe, for the advancement of education, the protection of health, the relief of poverty, sickness and distress and to reduce substance related harm to the individual and the wider community;
- to undertake such other activities as are charitable.

Change Grow Live has a Code of Governance that identifies the values and expectations that control the conduct of its affairs.

## Charity governance code

The organisation conducted a formal review of our Corporate Governance activities in September 2023 working with RSM auditing us against the Charity Commission's Charity Governance Code. The audit helped us identify areas of good

practice and areas of improvement in order to ensure that we continue to refine and develop our systems, processes and ways of working. The Board of Trustees is confident that Change Grow Live follows the principles of the Charity Governance Code.





Board of trustees (Directors)

Duties and responsibilities

The Trustees (Directors) of the Charity, must act in accordance with a set of general duties. These duties are detailed in section 172 of the UK Companies Act 2006 which is summarised below.

A Director of a company must act in the way they consider, in good faith, would be most likely to promote the success of the company for the benefits of its members as a whole, and in doing so have regard (amongst other matters) to:

- a. the likely consequences of any decision in the long term;
- b. the interests of the company’s employees;
- c. the need to foster the company’s business relationships with suppliers, commissioners and others;
- d. the impact of the company’s operations on the community and the environment;
- e. desirability of the company maintaining a high reputation for high standards of business conduct.

On joining the Board of Trustees, a new Trustee will be briefed on their duties and will undertake a full induction process which will include formal training if required.. It is important to recognise that in a large charity such as ours, the Trustees fulfil their duties utilising a governance framework that delegates day- to-day decision-making to the Executive Leadership team of the charity.

Details of this can be found in our Governance Framework on **pages 81 to 85**. The Trustees consider that they have fulfilled their obligations under section 172. The following summarises how this has been achieved.

Risk management

We operate in an uncertain and challenging service delivery environment with stringent requirements. It is therefore vital that we effectively identify, evaluate, manage and mitigate the risks we face and we continue to develop our approach to risk management.

For details of our principal risks and uncertainties, and how we manage our risk environment please see **pages 68 to 71**.

**Our People Promise**

People are at the heart of what we do in terms of our employees and our service users. We believe in people and our culture and values are fundamental to the successful delivery of our services. With this in mind the development and investment in our people is integral to our charity.

**Statement of Change Grow Live’s business relationships with suppliers and other stakeholders**

We recognise the importance of engaging with our commissioners, professional bodies and other organisations both within our sector and outside of it. We work closely with statutory and voluntary sector partners, at national and local levels. **We liaise and collaborate with the Office for Health Improvement and Disparities and the NHS on a range of issues and activities.** We are also active members of Collective Voice, the national alliance of drug and alcohol treatment and recovery charities.

We value all our suppliers and have multiyear contracts with our key suppliers, adopting a partnership approach where possible. We use framework agreements to enable

a wider supply chain and we work with a range of Social Enterprise suppliers. Wherever possible we form supply relationships with local organisations ensuring that our delivery creates social value in local communities.

**Community and environment**

Our Believe in people approach addresses all the factors that impact on individual health and wellbeing and contribute to strong and cohesive communities. We aim to leverage our expertise and enable employees to support the communities around us. This is measured through our Social Value Impact and underpins our service delivery.

**Streamlined energy and carbon reporting**

In addition, we actively monitor our energy usage and our carbon outputs and seek to utilise goods and services that reduce carbon outputs.

	2024	2023
UK Energy use (kWh)	13,603,575	12,723,119
Associated greenhouse gas emissions (Tonnes CO <sub>2</sub> equiv (TCO <sub>2</sub> e))	2,786	2,553
Intensity ratio emissions per FTE (TCO <sub>2</sub> e/FTE)	0.52	0.52

Associated greenhouse gas emissions have been calculated using the greenhouse gas protocol corporate standard.

Our UK energy use has increased due to us having 70,000 more sq ft of property. Excluding the additional sq ft our energy consumption has seen an in-year reduction of 455,567 kWh, 40.41 TCO<sub>2</sub>e and 0.04 TCO<sub>2</sub>e/FTE.

We have introduced a number of energy saving initiatives which have resulted in a positive reduction in our energy consumption. These include:

- 100% certified green energy at all sites.
- the use of an energy broker to manage our energy contracts and generate efficiencies with any savings re-directed into energy saving projects.
- smart meters where possible.
- encouraging all employees to use public transport, video conferencing and efficient use of electricity.
- reduce, reuse, recycle and aim for a paperless office.
- installation of energy efficient elements for all new properties, refurbishments, and any replacements.
- installation of sensor tabs of our basins to ensure unnecessary consumption of water.
- installation of remote management of some statutory testing items such as Legionella. This helps to promote and reduce the carbon footprint of our own statutory compliance contractors.
- installation of LED lighting on all new sites and retrofit where applicable – this depends on the length remaining of the lease or service contract.
- trialling carbon eating paint on some sites.
- installing low flush WC’s.
- installation of solar panels as a test case on some of our supported housing projects.



- regional business units supporting more agile working without the need for staff to travel into the office every day.
- installation of lighting sensors where possible on new installations.
- service buildings located in high public transport areas where possible.
- supply of electric vehicles as an option and, if applicable, for projects looking to utilise vehicles in their services.
- on-boarding over 100 local contractors around the country to reduce travel and feed into our responsibilities in supporting local area businesses where possible.
- implementation of a new maintenance system to support a triage qualification of issues and field out to the most qualified local contractor for the job. This helps to reduce the travel required and support the local economy.
- looking at how to utilise underused space in our buildings to support local businesses or partners.
- installation of plumbed drinking water rather than bottled water which helps reduce the carbon footprint.
- installation of boiler taps that are more efficient than kettles in some premises.
- undertaking a programme of looking at the five easiest retro fit eco improvements such as loft lagging, internal secondary glazing, comfort cooling and heating, etc.

## As an organisation, we operate within an ethical framework which forms the basis of our decision making.

### *Maintaining a reputation for high standards of service delivery*

As an organisation, we operate within an ethical framework which forms the basis of our decision making. This is formally governed throughout our Governance Framework. Further details on this can be found on **pages 81 to 85**.

Operating within a regulated sector, we work closely with our regulators to ensure that our service delivery is of the highest possible standard.



**Katy**

Recovery  
Coordinator





# Governance framework

## Operation of the Board

Trustees are recruited to the Board via a recruitment partner. This partner is usually chosen as part of a competitive tender process to ensure fairness. Recruitment partners use a full and detailed brief to identify potential candidates with the required skills and experience to fulfil our organisational strategy. The full recruitment and selection process includes a values based interview, and a panel interview with our National Lived Experience group.

The skillset of the Board is reviewed on an ongoing basis by Trustees and forms part of the standard discussions at the Remuneration and Nominations Committee. We seek to recruit Board members who share our values and reflect gender and ethnic diversity.

All Trustees receive a full induction and participate in on-going training events. Trustees regularly visit projects to review service delivery and the implementation of strategy and policy.

The full Board meets at least four times a year. They also hold a strategy development day and a Trustee development day. Trustees do not receive any remuneration but may be reimbursed for general expenses.

Day-to-day management is delegated to an Executive Leadership team led by the Chief Executive. Responsibility for review of the periodic management accounts and the annual financial statements is delegated to the Audit and Finance Committee.

Other specific responsibilities are delegated to sub-committees. These committees meet regularly to provide in-depth analysis, scrutiny and oversight into the full range of the charity’s activities. The subcommittees provide detailed reports and recommendations to the full Board, fulfilling risk management requirements and due diligence processes of the Board.

## Board Sub-Committees

### Audit and Finance Committee

The Audit and Finance Committee is a sub-committee of the Board of Trustees. Its purpose is to advise the Board on Change Grow Live’s arrangements for:

- financial risk management and internal control.
- internal and external financial audit.
- financial management.
- determination and oversight of contract opportunities including ensuring strategic objectives are met.
- consider and review risks associated with new contract opportunities.
- large capital expenditure, investments, and mergers and acquisitions; and
- the adequacy of IT systems, including reporting, operations and cyber risk management.



### Quality and Performance Committee

The Quality and Performance Committee is established to ensure excellence in care delivery. The committee operates as a sub-Committee of the Board. It oversees and evaluates practice, monitors outcomes and ensures that areas for improvement are identified and realised. The committee is responsible for overseeing all quality and clinical governance matters, including the enhancement of patient safety, optimising service quality, promoting evidence-based practice and improving the outcomes and experiences of people who use our services.

### Remuneration and Nominations Committee

The Remuneration and Nominations Committee is a sub-committee of the Board of Trustees. Its purpose is to advise the Board on:

- Executive appointments and specifically CEO appointment, succession planning and performance assessment.
- Oversight and management of the nomination process including reviews and updating of skills matrix, Trustee succession, Trustee appointment and Trustee on-going development.
- Reviewing and oversight of people related organisational health measures specifically focused on culture, equality, diversity and inclusion (EDI) and overall engagement and productivity.
- Other senior people related issues as required.

### Remuneration

Remuneration is set within the overall context of the purposes, aims and values of the charity and with recognition of the impact pay levels have on the wider pay policy of Change Grow Live.

Retention and motivation are among the key considerations and principles used in setting remuneration levels, as are:

- the types of skills, experience and competencies needed to undertake the role;
- the scope, size, complexity, demands and levels of responsibility of the role;
- changes in the nature, size, complexity, demands and levels of responsibility;
- market scanning of other organisations' pay and remuneration policies and levels;
- Change Grow Live's ability to pay;
- the impact of any pay award on the wider organisation and the reputation of the charity.

All staff pay is reviewed in October of each year. The process of setting executive salaries involves the Chief Executive making proposals to the Remuneration and Nominations Committee.

Our commitment is to narrow and ultimately eradicate any gender pay gaps within the organisation. We do not pay contractual bonuses to any staff.

### Public benefit

The Charities Act 2011 requires all charities to explicitly consider how their charitable aims are carried out for the public benefit. The Board of Trustees must:

- ensure they carry out the aims of Change Grow Live for the public benefit;
- have regard to the Charity Commission's guidance on public benefit; and
- report on Change Grow Live's public benefit in the Trustees' Annual Report.

The Board of Trustees has considered these requirements alongside Change Grow Live's aims and activities, all of which are detailed in this report. The Board is satisfied that Change Grow Live has charitable aims that are carried out for the public benefit, in particular:

- the benefits to individuals, families and communities (and hence the public) are clear and in line with Change Grow Live's aims;
- the beneficiaries are entirely appropriate to the aims;
- there is no unreasonable restriction to accessing Change Grow Live's services, either by poverty, any requirement to pay fees, any geographic restriction or the provision of services only for certain sections of the public; and
- there is no private benefit.

In arriving at this conclusion, the Board of Trustees also had regard to the Charity Commission's guidance on public benefit.

### Fundraising

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.





Our Modern Slavery Statement

Modern slavery is a grave violation of human rights, involving the deprivation of an individual’s liberty for personal or commercial exploitation. This hidden issue manifests in various forms, including forced and compulsory labour, and human trafficking.

According to the United Nations International Labour Organisation, an estimated 49.6 million people worldwide are living in conditions of modern slavery.

As an ethical and socially responsible health and social care charity, we are dedicated to:

- Addressing instances of modern slavery encountered within our service operations.
- Ensuring that our core activities and supply chains are free from slavery and human trafficking, in accordance with the Modern Slavery Act 2015.

This document has been created in compliance with the requirements of the Modern Slavery Act 2015 to:

Provide a review of our modern slavery and human trafficking statement for our activities April 2023 to March 2024:

- Establishing a Modern Slavery Panel.
- Increasing uptake of training to improve knowledge and skills in relation to modern slavery.
- Reviewing key documents to ensure they include relevant information regarding modern slavery.
- Improving our procurement practices by embedding social value criteria and weighting into evaluation processes and decision making.

Outline our aims for April 2024 to March 2025 including:

- Improve recruitment processes when using recruitment agencies.
- Review key documents and update them, to ensure they respond to modern slavery, human trafficking and smuggling.
- Support our DSLs and the wider workforce to be more knowledgeable about modern slavery, human trafficking and smuggling, and to develop skills to identify, prevent and to safeguard against these risks.
- Continue to include Social Value as an evaluation question with a weighting of minimum 10% on all new central Procurement contract tenders.

Statement of trustees’ responsibilities

The Trustees (who are also Directors of Change Grow Live 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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’ statement of recommended practice;
- make judgements and estimates that are reasonable and prudent;
- state whether 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 the going concern basis, unless it is inappropriate to presume that the group will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the group 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 group’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 included on the charitable company’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees’ Annual Report (incorporating the strategic report) was approved and signed on behalf of the trustees on 18 September 2024.



**Sue Killen** | Chair

Date: 18 September 2024







**Myka**

Ministry of Justice  
Innovation Project  
Manager

# Accounts

Independent auditors report	90
Financial statements	96





# Independent auditor's report

## To the Members and Trustees of Change Grow Live

### Opinion

We have audited the financial statements of Change Grow Live ('the charitable company') and its subsidiaries ('the group') for the year ended 31 March 2024 which comprise The Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated statement of Cash Flows and notes to the financial statements, including significant accounting policies. 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 group's and the charitable company's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, including 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

### 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 group 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 or the group'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 contained within the annual report. 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report

prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

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

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the parent company has not kept adequate accounting records;
- the parent 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.



## 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and noncompliance with laws and regulations are set out below.

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](http://www.frc.org.uk). This description forms part of our auditor's report.

## Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material

amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were, CQC Regulations for service providers and managers and taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, and the Audit and Finance Committee about their own identification and assessment of the risks of irregularities, sample testing

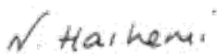
on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and CQC, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect noncompliance with all laws and regulations.



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, and to the charitable company’s trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 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 and the charitable company’s trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Naziar Hashemi** | Senior Statutory Auditor  
For and on behalf of **Crowe U.K. LLP**,  
Statutory Auditor, London

Date: **7 November 2024**



**Sean**  
Specialist  
Hepatitis C  
Worker



# Consolidated statement of financial activities

(Incorporating the income and expenditure account) for the year ended 31 March 2024

	Notes	Unrestricted funds £'000	Restricted funds £'000	Group total funds 2024 £'000	Unrestricted funds £'000	Restricted funds £'000	Total funds 2023 £'000
<b>INCOME FROM</b>							
Donations and legacies	1	105	-	105	128	-	128
Investments	1	1,849	-	1,849	808	-	808
<b>Charitable activities</b>							
Health and social care services		249,288	52,319	301,607	243,700	35,145	278,845
Training and employability		2,742	73	2,815	2,985	673	3,658
Other income		965	-	965	826	-	826
<b>TOTAL</b>		<b>254,949</b>	<b>52,392</b>	<b>307,341</b>	<b>248,447</b>	<b>35,818</b>	<b>284,265</b>
<b>EXPENDITURE ON</b>							
<b>Charitable activities</b>							
Health and social care services	3	254,344	52,198	306,542	244,400	34,866	279,266
Training and employability	3	2,914	84	2,998	3,143	791	3,934
<b>TOTAL</b>	<b>3</b>	<b>257,258</b>	<b>52,282</b>	<b>309,540</b>	<b>247,543</b>	<b>35,657</b>	<b>283,200</b>
<b>Net (expenditure)/incoming resources before other recognised (losses)/gains</b>	<b>2</b>	<b>(2,309)</b>	<b>110</b>	<b>(2,199)</b>	<b>904</b>	<b>161</b>	<b>1,065</b>
<b>Other recognised (losses)/gains</b>							
Actuarial (losses) on social housing pension schemes	18	(59)	-	(59)	(20)	-	(20)
Actuarial gains on defined benefit pension schemes	18	244	-	244	1,902	-	1,902
(Losses) on revaluation fixed assets	5	(303)	-	(303)	-	-	-
Gains on revaluation investment properties		8	-	8	-	-	-
<b>NET MOVEMENTS IN FUNDS</b>		<b>(2,419)</b>	<b>110</b>	<b>(2,309)</b>	<b>2,786</b>	<b>161</b>	<b>2,947</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		44,631	1,304	45,935	41,845	1,143	42,988
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>42,212</b>	<b>1,414</b>	<b>43,626</b>	<b>44,631</b>	<b>1,304</b>	<b>45,935</b>


The Charity reports Total income of £304,485K (2023: £280,518K) and Net expenditure of (£2,097K) (net income of 2023: £1,305K). The Group has no recognised gains or losses for the year other than as detailed above. The net movements in the Group's funds for the year arise from the Group's continuing operations. The Accounting Policies on [pages 99 to 103](#) and the notes on [pages 104 to 126](#) form part of these accounts. A separate Statement of Financial Activities is not presented for the Charity itself as it has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.


# Balance sheets

as of 31 March 2024

		Group		Charity	
	Notes	2024 £'000	2023 £'000	2024 £'000	2023 £'000
<b>FIXED ASSETS</b>					
Intangible assets		-	-	50	50
Tangible assets	5	8,655	9,025	8,655	9,025
Investments	6	230	-	230	-
		8,885	9,025	8,935	9,075
<b>CURRENT ASSETS</b>					
Debtors	7	59,609	55,444	60,685	62,162
Cash at bank and in hand		57,405	60,937	43,478	41,469
		117,014	116,381	104,163	103,631
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	<b>(75,628)</b>	<b>(72,466)</b>	<b>(62,173)</b>	<b>(59,214)</b>
<b>NET CURRENT ASSETS</b>					
		41,386	43,915	41,990	44,417
<b>Creditors: amounts falling due after more than one year</b>	<b>9</b>	<b>(84)</b>	<b>(84)</b>	<b>(84)</b>	<b>(84)</b>
Provisions for liabilities and charges	10	(5,674)	(5,822)	(5,674)	(5,822)
Provisions for defined pension obligations	10	(887)	(1,099)	(887)	(1,099)
<b>NET ASSETS</b>		<b>43,626</b>	<b>45,935</b>	<b>44,280</b>	<b>46,487</b>
<b>Funds</b>					
Unrestricted	12	30,058	30,542	30,722	31,116
Designated	12	12,154	14,089	12,154	14,089
Restricted	13	1,414	1,304	1,404	1,282
		43,626	45,935	44,280	46,487

Approved by the Board of Directors and Trustees on 18 September 2024 and signed on its behalf by:

  
**Richard Wilson**

  
**Sue Killen**

Date: 18 September 2024

The Accounting Policies on [pages 99 to 103](#) and the [notes on pages 104 to 126](#) form part of these accounts. Company Registration Number: 03861209 (England and Wales).



# Consolidated statement of cash flow

as at 31 March 2024

	Notes	2024 £'000	2023 £'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash (used)/provided by operating activities	17	(5,381)	6,073
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Dividends, interest and rents from investments		1,849	809
Purchase of tangible fixed assets	5	-	-
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>		<b>1,849</b>	<b>809</b>
Change in cash and cash equivalents in the year		(3,532)	6,882
Cash and cash equivalents at the beginning of the year		60,937	54,055
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>		<b>57,405</b>	<b>60,937</b>

	Group 2024 £'000	Group 2023 £'000
<b>RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT</b>		
(Decrease)/Increase in cash in the year	(3,532)	6,882
Decrease in net debt	-	-
Cash and cash equivalents at the beginning of the year	60,937	54,055
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<b>57,405</b>	<b>60,937</b>

	At 1 April 2024 £'000	Cash Flow 2023 £'000	At 31 March 2024 £'000
<b>ANALYSIS OF CHANGES IN DEBT</b>			
Cash at bank and in hand	60,937	(3,532)	57,405
Bank and other loans	(84)	-	(84)
<b>TOTAL</b>	<b>60,853</b>	<b>(3,532)</b>	<b>57,321</b>

The Accounting Policies on [pages 99 to 103](#) and the notes on [pages 104 to 126](#) form part of these accounts.

# Accounting policies

## General information

Change Grow Live is a private company limited by guarantee and incorporated in England. The registered office address is North Suite, First Floor, 1 Jubilee Street, Brighton, BN1 1GE. The company registration number is 03861209 (England and Wales).

## Basis of preparation

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the 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)), OSCR and the Companies Act 2006.

## Basis of consolidation

These financial statements consolidate the results of the Charity and its subsidiary companies Change Grow Live Services Ltd, Bounce Back Foundation and Bounce Back Project Ltd, all wholly owned subsidiaries of Change Grow Live (note 19). A separate Statement of Financial Activities is not presented for the Charity itself as it has taken advantage of the exemptions afforded

by section 408 of the Companies Act 2006. Change Grow Live Services Ltd, Bounce Back Foundation and Bounce Back Project Ltd are included within the group financial statements on a line by line basis with intercompany transactions eliminated on consolidation.

The principal policies of the Group are as follows:

### a. Going concern

The cost-of-living crisis and high inflation continues to put pressure on our services, despite this we continue to show resilience. The charity made a planned deficit for the year of (£2.2m) before gains and losses. During this period and throughout the ongoing transformation, the Executive Leadership Team work closely with the Board of Trustees to regularly monitor the situation, considering the cash position and the impact on reserves.

The Board of Trustees has reviewed Change Grow Live's activities, financial position and risk management policies together with factors likely to affect future development, including the impact of economic uncertainty on contract income and service delivery. Our trustees have concluded that, through the ongoing monitoring of financial performance and risk management, it is reasonable to expect Change Grow Live to have adequate resources to continue in operation for the foreseeable future. Accordingly, the going concern basis of accounting continues to be adopted in preparing the financial statements.



**b. Income**

Income from charitable activities includes contract and grant income, rents receivable and other sundry receipts.

Contract income is recognised in line with the delivery of the service and is accrued or deferred where required when cash is received in advance or arrears of service provision.

Where income is related to performance and specific deliverables, income is recognised as the Charity earns the right to consideration by its performance, including contracts which contain payment by results requirements.

Grant, donation, legacy and other income is recognised when the charity becomes entitled to the funds, receipt is probable and amounts can be measured reliably.

Where conditions exist which restrict the use of income to a particular purpose, income is recorded in an appropriate restricted fund.

**c. Cost allocation**

Income and direct costs relating to charitable activities are allocated to the charitable activity category of 'Health and social care services' and 'Training and education'.

Support costs are apportioned to charitable activities based on the direct costs of those activities.

**d. Classification of expenditure**

Direct costs represent all costs which relate directly to charitable activities and governance costs. Support costs are those incurred to support charitable activities and governance.

**e. Project start-up costs**

Direct costs represent all costs which relate directly to charitable activities and governance costs. Support costs are those incurred to support charitable activities and governance.

**f. Intangible fixed assets**

Intangible assets are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

**g. Tangible fixed assets***Freehold property*

In accordance with FRS 102 freehold land is not being depreciated. Depreciation is charged on freehold buildings over a period of 50 years on a straight-line basis. The trustees consider the market value of the properties on an annual basis, together with reviewing them for impairment in accordance with FRS 102. Freehold land and buildings are initially recognised at cost but are subject to periodic revaluation by independent Chartered Surveyors.

*Capitalisation of other assets*

Leasehold improvements, computers and other equipment purchased for specific projects are treated as revenue expenditure at the date the cost is incurred as the economic benefit derived from their use is tied into the delivery of the service and not the direct benefit of the Charity.

**h. Investments**

The charity holds investments in order to generate income for the support of charitable activities. Investment properties are recorded initially at cost and are revalued at the end of each year on the basis of fair value. Gains or losses arising during the year are disclosed in the consolidated statement of financial activities within other recognised gains and losses in the year and in note 6.

The charity's investment in its subsidiary company is valued at cost.

**i. Dilapidation provision**

Provision is made for the legal obligation in property leases to reinstate the premises to the condition they were at the date the lease was signed and an estimate is made of the cost of that reinstatement.

**j. Financial Instruments**  
**Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost.

*Basic financial liabilities*

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies that are classified as debt, are initially recognised at transaction price. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade payables

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**k. Funds***Restricted funds*

Restricted funds are those whose application is limited to those causes specified by the donor. Any deficit incurred on any individual restricted fund is written off to the 'Unrestricted fund' in the financial year in which the deficit occurs.

*Designated funds*

Designated funds are allocated for a specified purpose to be utilised for the development of the organisation. Expenditure incurred is matched against the appropriate fund as expenditure arises.

*Unrestricted funds*

For control and audit purposes, funds received for each project are accounted for individually, with the relevant incoming resources and expenditure allocated accordingly. Expenditure for projects includes both direct costs attributable to the project and appropriate recharges for support costs.



### l. Leasing commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Lease incentives are spread over the lease term.

### m. Pension scheme arrangements

The Charity operates both defined benefit and defined contribution pension schemes for its employees. All defined benefit schemes are closed to new entrants.

The assets of any defined benefit and defined contribution pension schemes are held separately from those of the Charity.

Defined benefit schemes' current service costs alongside the expected return on the scheme assets less the scheme interest costs are charged to the Statement of Financial Activities. The scheme actuarial gains and losses are recognised immediately as other recognised gains and losses.

Defined benefit scheme assets are measured at fair value at the balance sheet date. Scheme liabilities are measured on an actuarial basis at the balance sheet date using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term to the scheme liabilities.

The resulting defined benefit asset or liability is presented separately after other net assets on the face of the Balance Sheet.

Where the charity participates in a multi-employer defined benefit scheme it is not always possible to identify on a reasonable and consistent basis the Charity's share of underlying assets and liabilities as the assets are co-mingled for investment purposes and the benefits are paid out of the Plan's total assets. Accordingly, due to the nature of such schemes, the accounting charge for the period under FRS 102 represents the employer contribution payable. The liability to make payments to fund any deficit relating to past service in such plans is recognised where the Charity has entered into an agreement to make those payments. Pension costs for defined contribution schemes are charged to the Statement of Financial Activities for the period in which they are payable.

An additional cessation liability is measured and recognised at the balance sheet date. A cessation liability is due when the last active member of the defined benefit scheme leaves for any given participation. Any shortfall between the asset and liability at that date will be due to the defined benefit scheme organisation. The cessation liability is measured using the projected unit method and discounted at a rate equivalent to the current rate of return on gilts less the actuarial scheme valuation. The cessation liability is presented within accruals.

### n. Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant.

Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. In particular, judgements are made in the following areas:

- Income recognition in relation to contracts;
- Depreciation and amortisation rates are over the estimated useful economic life of the assets;
- Dilapidation provisions are an estimate of the cost to reinstate premises in line with lease obligations;

- Freehold properties are held at valuation and continue to be maintained to a high standard. Trustees are satisfied that there are no indications of impairment and the current valuations remain appropriate;
- Pension assumptions for defined benefit pension schemes include, amongst others, estimates for longevity, discount rates and inflation.

### o. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with maturities of three months or less.



# Notes to the consolidated financial statements

(For the year ended 31 March 2024)

## 1. Income

	Group 2024 £'000	Group 2023 £'000
<b>DONATIONS AND LEGACIES</b>		
Donations	105	128
<b>INVESTMENT INCOME</b>		
Interest on UK cash deposits	1,812	808
Income from property investments	37	-

### Income from charitable activities

Income from charitable activities includes contract income from statutory sources and other sundry receipts. Grant income recorded during the year is disclosed within note 13, 'Restricted funds'.

## 2. Net income

	Group 2024 £'000	Group 2023 £'000
<b>NET INCOME IS STATED AFTER CHARGING</b>		
<b>Auditor's remuneration:</b>		
- Audit services	105	91
- Non-audit services	8	38
Internal audit services	108	5
<b>Operating lease rentals:</b>		
- Plant and machinery	643	644
- Land and buildings	4,944	4,600
Depreciation and amortisation	152	155

Audit services fees, inclusive of VAT, are paid to Crowe U.K. LLP. Non-audit services of £8K includes £7K for Taxation services, and £1K for VAT advice (2023: non-audit services of £38K includes £7K for professional fees, £8K for Taxation services, £14K Assurance and £9K for VAT advice).

Internal audit services, inclusive of VAT, are paid to RSM UK.

## 3. Expenditure on charitable activities

	Direct Costs £'000	Support Costs £'000	Group 2024 total £'000	Direct Costs £'000	Support Costs £'000	Group 2023 total £'000
<b>CHARITABLE ACTIVITIES</b>						
Health and social care services	282,539	24,004	306,543	255,779	23,487	279,266
Training and employability	2,317	680	2,997	3,060	874	3,934
<b>TOTAL</b>	<b>284,856</b>	<b>24,684</b>	<b>309,540</b>	<b>258,839</b>	<b>24,361</b>	<b>283,200</b>

Total Support costs include governance costs of £240K (2023: £219K).

	HR and Training £'000	Business and IT Support £'000	Finance and Legal Services £'000	Central Administration and Communications £'000	Group 2024 total £'000
<b>SUPPORT COSTS ALLOCATED TO CHARITABLE ACTIVITIES</b>					
Health and social care services	4,799	8,555	3,785	6,865	24,004
Training and employability	6	62	2	610	680
<b>TOTAL</b>	<b>4,805</b>	<b>8,617</b>	<b>3,787</b>	<b>7,475</b>	<b>24,684</b>

Support costs have been allocated to charitable activities based on the direct costs of those activities.

	HR and Training £'000	Business and IT Support £'000	Finance and Legal Services £'000	Central Administration and Communications £'000	Group 2023 total £'000
<b>SUPPORT COSTS ALLOCATED TO CHARITABLE ACTIVITIES</b>					
Health and social care services	3,356	10,717	3,265	6,150	23,488
Training and employability	50	-	50	773	873
<b>TOTAL</b>	<b>3,406</b>	<b>10,717</b>	<b>3,315</b>	<b>6,923</b>	<b>24,361</b>



4. Staff costs, trustee remuneration and expenses, and the cost of key management personnel

	Group 2024 £'000	Group 2023 £'000
Wages and salary costs	174,659	151,365
Social security costs	17,199	15,446
Redundancy costs	122	82
Training costs	1,838	1,704
Recruitment and general payroll costs	1,719	1,886
Pension costs for defined contribution pension schemes	5,193	4,589
Pension costs for defined benefit pension schemes	703	309
Agency and third-party organisations	26,333	27,233
TOTAL	227,766	202,614

Redundancy costs above relate to the costs of restructuring services at or around the commencement of services, or in response to changes in the funding and financial position on contracts. Total redundancy and termination costs paid in 2024 were £122K (2023: £82K). £14K remained unpaid at 31 March 2024 (2023: £nil).  
Trustee remuneration and expenses are disclosed in note 22.

The number of higher paid employees who received total remuneration in the following bands were as follows:

	Group 2024 Number	Group 2023 Number
£60,000 to £69,999	46	31
£70,000 to £79,999	27	21
£80,000 to £89,999	20	28
£90,000 to £99,999	24	13
£100,000 to £109,999	13	12
£110,000 to £119,999	5	10
£120,000 to £129,999	5	1
£130,000 to £139,999	8	2
£140,000 to £149,999	5	9
£150,000 to £159,999	3	2
£160,000 to £169,999	5	5
£170,000 to £179,999	3	2
£180,000 to £189,999	4	3
£190,000 to 199,999	1	-
£200,000 to £209,999	-	-
£210,000 to £219,999	1	1
TOTAL	170	140

162 (2023: 105) of the higher paid employees were accruing pension benefits under a defined contribution scheme and 8 (2023: 5) under defined benefit schemes.  
Contributions of £5,193,164 (2023: £4,588,686) were paid into a defined contribution scheme. The other employees were members of the SHPS, NHS, LGPS or Civil Service defined benefit schemes (see note 18) into which contributions of £1,599,423 (2023: £1,742,763) were paid during the year. Employers' pension contributions outstanding at the year-end amounted to £601,839 (2023: £607,706).  
The key management personnel of the Group comprises 7 (2023: 7) employees: the Chief Executive, Deputy Chief Executive, three Executive Directors, the Chief Finance Officer and the Executive Medical Director. The total employee remuneration, benefits and contractual payments, inclusive of pension contributions and social security costs paid by the Charity, of the key management personnel were £1,260,376 (2023: £1,223,738).



4. Staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The following table shows the base salaries and employer pension contributions of a number of the Executive Leadership Team:

	Base Salary		Employer pension contributions	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Chief Executive Officer	192	188	26	24
Chief Finance Officer	168	163	9	7
Deputy Chief Executive	166	111	12	8
Medical Director	218	214	7	7

	Group 2024 Number	Group 2023 Number
EMPLOYEE NUMBERS		
Average number of employees	5,314	4,933
Average number of full time equivalents	4,294	3,952
Average number of full time equivalents split between:		
Direct project staff	3,761	3,582
Operational support staff	124	66
Central support staff	409	304
TOTAL	4,294	3,952

5. Tangible fixed assets – Group and Charity

	Freehold property £'000	Total £'000
COST/VALUATION		
At 1 April 2023	9,180	9,180
Additions	-	-
Reclassification as investments	(222)	(225)
Disposals	-	-
Revaluation	(303)	(300)
AT 31 MARCH 2024	8,655	8,655
DEPRECIATION		
At 1 April 2023	(155)	(155)
Charge for the year	(152)	(152)
Reclassification as investments	3	3
Disposals	-	-
Revaluation	304	304
AT 31 MARCH 2024	-	-
NET BOOK VALUE		
At 31 March 2023	8,655	8,655
AT 31 MARCH 2024	9,025	9,025

The total cost of freehold property at 31 March 2024 was £8.7 million and consists of eight properties. All eight properties were formally valued between 28 February 2024 and 31 March 2024 by several professional surveyors. Depreciation is charged on freehold buildings on a straight-line basis over a period of 50 years. All eight properties have been reviewed for impairment by the trustees in accordance with FRS102, the results of which indicated that no adjustments were necessary from the carrying value. The original cost of the freehold properties was £4.9 million.



6. Investments – Group and Charity

	£'000
<b>MARKET VALUE</b>	
At 1 April 2023	-
Reclassification as investments	225
Net investment gains in SOFA – unrealised	5
<b>Market value</b>	
<b>AT 31 MARCH 2024</b>	<b>230</b>

Investment properties are valued at the end of each year on the basis of open market value, by external firms of chartered surveyors.

7. Debtors

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Income receivable	44,589	37,332	3,513	5,546
Other debtors	11,636	14,675	4,486	6,839
Intercompany	-	-	49,302	46,359
Prepayments	3,384	3,437	3,384	3,418
<b>TOTAL</b>	<b>59,609</b>	<b>55,444</b>	<b>60,685</b>	<b>62,162</b>

Included within 'Income receivable' is an amount of £0.11 million (2023: £0.71 million) relating to amounts invoiced in respect of the 2024-2025 financial year. An equivalent amount is included within 'Deferred income' in note 8.

8. Creditors

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Trade creditors	8,304	10,775	8,289	10,698
Deferred income	10,398	13,405	3,280	4,017
Social security and other taxes	17,039	15,194	16,463	15,155
Accruals	22,192	19,826	22,062	19,012
Other creditors	17,695	13,266	12,079	10,332
<b>TOTAL</b>	<b>75,628</b>	<b>72,466</b>	<b>62,173</b>	<b>59,214</b>

Movements in deferred income

	At 1 April 2023 £'000	Released £'000	Deferred £'000	At 31 March 2024 £'000
Group	13,405	(12,580)	9,573	10,398
Charity	4,017	(3,732)	2,995	3,280

Contract income and grants are accounted for on an accruals basis in the period in which the performance criteria are met. Income is deferred due to the timing of receipts for contract income and grants.

9. Creditors: amounts falling due after more than one year

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Bank and other loans	84	84	84	84

The loan from Brighton and Hove City Council is only repayable if the property is sold and is non-interest bearing. It is secured on the freehold property in St Andrew’s Road, Portslade, East Sussex.

Change Grow Live has provided Barclays Bank with a Debenture, dated 4 September 2013, in support of its Bond, Guarantee and Indemnity (BGI) facilities and a charge over its freehold property at 140-142 King’s Cross Road, London. In respect of the Debenture, a formula has been agreed whereby ‘Good UK Debtors under 90 days’ have to provide a minimum of two times cover against BGI exposure at any time. As at 31 March 2024, Change Grow Live had £1.9 million of BGI exposure (2023: £1.9 million) which was more than covered by ‘Good UK Debtors under 90 days’ which amounted to £42.5 million (2023: £36.7 million).

10. Provisions for liabilities and charges – Group and Charity

	Pension provisions £'000	Dilapidation provisions £'000	Total £'000
At 1 April 2023	1,099	5,822	6,921
Amounts released in the year	(212)	(591)	(803)
Additional amounts provided	-	443	443
<b>AS 31 MARCH 2024</b>	<b>887</b>	<b>5,674</b>	<b>6,561</b>

The pension provision includes Local Government Pension Scheme of £0.02 million (2023: £0.5 million) and Social Housing Pension Scheme of £0.7 million (2023: £0.6 million). A provision for NHS pension schemes of £nil million (2023: £0.2 million) has been made and is disclosed in other creditors in note 7.

11. Limited liability

The liability of each member of the charity is limited to £1.



## 12. Unrestricted funds

### Unrestricted funds – Group (2023-2024)

	Total funds brought forward at 1 April 2023	Net expenditure	Gross transfers between funds	Other recognised (gains)	Total funds carried forward at 31 March 2024
Designated reserves	14,089	(1,935)	-	-	12,154
<b>DESIGNATED RESERVES</b>	<b>14,089</b>	<b>(1,935)</b>	<b>-</b>	<b>-</b>	<b>12,154</b>
Unrestricted funds	24,971	(559)	232	-	24,644
Pension reserve	(2,816)	27	-	185	(2,604)
<b>FREE RESERVES</b>	<b>22,155</b>	<b>(532)</b>	<b>232</b>	<b>185</b>	<b>22,040</b>
Revaluation reserve	4,123	310	-	(295)	4,138
Fixed assets net of related loans	4,264	(152)	(232)	-	3,880
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>44,631</b>	<b>(2,309)</b>	<b>-</b>	<b>(110)</b>	<b>42,212</b>

Designated reserves expenditure of £1.9 million represents progression of our strategic plans covering development of our people, development of technological solutions supporting frontline delivery and a service redesign program.

### Unrestricted funds – Charity (2023-2024)

	Total funds brought forward at 1 April 2023	Net expenditure	Gross transfers between funds	Other recognised (gains)	Total funds carried forward at 31 March 2024
Designated reserves	14,089	(1,935)	-	-	12,154
<b>DESIGNATED RESERVES</b>	<b>14,089</b>	<b>(1,935)</b>	<b>-</b>	<b>-</b>	<b>12,154</b>
Unrestricted funds	25,544	(458)	221	-	25,307
Pension reserve	(2,815)	27	-	185	(2,603)
<b>FREE RESERVES</b>	<b>22,729</b>	<b>(431)</b>	<b>221</b>	<b>185</b>	<b>22,704</b>
Revaluation reserve	4,123	310	-	(303)	4,130
Fixed assets net of related loans	4,264	(155)	(221)	-	3,888
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>45,205</b>	<b>(2,211)</b>	<b>-</b>	<b>(118)</b>	<b>42,876</b>

### Unrestricted funds – Group (2022-2023)

	Total funds brought forward at 1 April 2022	Net income	Gross transfers between funds	Other recognised (gains)	Total funds carried forward at 31 March 2023
Designated reserves	15,000	(911)	-	-	14,089
<b>DESIGNATED RESERVES</b>	<b>15,000</b>	<b>(911)</b>	<b>-</b>	<b>-</b>	<b>14,089</b>
Unrestricted funds	23,029	1,942	-	-	24,971
Pension reserve	(4,726)	28	-	1,882	(2,816)
<b>FREE RESERVES</b>	<b>18,303</b>	<b>1,970</b>	<b>-</b>	<b>1,882</b>	<b>22,155</b>
Revaluation reserve	4,123	-	-	-	4,123
Fixed assets net of related loans	4,419	(155)	-	-	4,264
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>41,845</b>	<b>904</b>	<b>-</b>	<b>1,882</b>	<b>44,631</b>

### Unrestricted funds – Charity (2022-2023)

	Total funds brought forward at 1 April 2022	Net income	Gross transfers between funds	Other recognised (gains)	Total funds carried forward at 31 March 2023
Designated reserves	15,000	(911)	-	-	14,089
<b>DESIGNATED RESERVES</b>	<b>15,000</b>	<b>(911)</b>	<b>-</b>	<b>-</b>	<b>14,089</b>
Unrestricted funds	23,750	1,794	-	-	25,544
Pension reserve	(4,726)	29	-	1,882	(2,815)
<b>FREE RESERVES</b>	<b>19,024</b>	<b>1,823</b>	<b>-</b>	<b>1,882</b>	<b>22,729</b>
Revaluation reserve	4,123	-	-	-	4,123
Fixed assets net of related loans	4,419	(155)	-	-	4,264
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>42,566</b>	<b>757</b>	<b>-</b>	<b>1,882</b>	<b>45,205</b>

The Revaluation reserve relates to freehold properties (note 5).



13. Restricted funds

Restricted funds (2023-2024)

	Total funds brought forward as at 1 April 2023 £'000	Income £'000	Expenditure £'000	Net Income £'000	Gross Transfer between funds £'000	Total funds carried forward at 31 March 2024 £'000
HEALTH AND SOCIAL CARE SERVICES – CAPITAL FUNDS						
a. Brighton and Hove PCT	300	-	-	-	-	300
b. Brighton and Hove PCT	253	-	-	-	-	253
CAPITAL FUNDS	553	-	-	-	-	553
HEALTH AND SOCIAL CARE SERVICES – REVENUE FUNDS						
c. PHE Capital funding – East Lancashire	24	-	-	-	-	24
d. PHE Capital funding – Central and North Lancashire	416	-	-	-	-	416
e. Big Lottery	9	-	-	-	-	9
f. Donations to support individuals entering employment	23	74	84	(10)	-	13
g. PHE Adder funding	279	2,599	2,586	13	-	292
h. Corra	-	94	94	-	-	-
i. OHID – IPS Funding	-	1,763	1,656	107	-	107
j. OHID – SSMTRG	-	34,029	34,029	-	-	-
k. MHCLG RS Fund	-	11,981	11,981	-	-	-
l. Homeless Support Grant	-	1,852	1,852	-	-	-
Revenue Funds	751	52,392	52,282	110	-	861
RESTRICTED FUNDS – GROUP AND CHARITY	1,304	52,392	52,282	110	-	1,414

- a. **Brighton and Hove Primary Care Trust:** Funding towards the purchase of a freehold property in Hove, East Sussex in 2010-11.
- b. **Brighton and Hove Primary Care Trust:** Funding towards the purchase of a freehold property in Eastbourne, East Sussex in 2014-15.
- c. **PHE Capital funding – East Lancashire:** Social Enterprise Scheme for refurbishment and re-sale of furniture.
- d. **PHE Capital funding – Central and North Lancashire:** To help create a well-led skilled and valued adult social care workforce.
- e. **Big Lottery:** Funding in Hertfordshire, Staffordshire to improve systems and services to meet the needs of families where a parent is dependent on alcohol.
- f. **Donations to support individuals entering employment:** Various grants and donations received for specific purposes to support the training and employability of ex-offenders.
- g. **PHE Adder funding:** The programme seeks to ensure that more people get effective treatment, with enhanced treatment and recovery provision, including housing and employment support, and improved communication between treatment providers and courts, prisons, and hospitals.

- h. **Corra – SCVO Funding Scotland:** Grants to support the delivery of substance use services in Scotland.
- i. **OHID – IPS funding:** Individual placement and support for drug or alcohol dependency in community treatment services.
- j. **OHID – SSMTRG:** Grant received to support drug and alcohol treatment with a focus on reducing drug related crime and deaths.
- k. **MHCLG funding:** Grant to support individuals living on the street.
- l. **Housing Support Grant:** Grant to support individuals with housing and other related costs.

Restricted funds (2022-2023)

	Total funds brought forward as at 1 April 2022 £'000	Income £'000	Expenditure £'000	Net Income £'000	Gross Transfer between funds £'000	Total funds carried forward at 31 March 2023 £'000
HEALTH AND SOCIAL CARE SERVICES – CAPITAL FUNDS						
Brighton and Hove PCT	300	-	-	-	-	300
Brighton and Hove PCT	253	-	-	-	-	253
CAPITAL FUNDS	553	-	-	-	-	553
HEALTH AND SOCIAL CARE SERVICES – REVENUE FUNDS						
PHE Capital funding – East Lancashire	24	-	-	-	-	24
PHE Capital funding – Central and North Lancashire	416	-	-	-	-	416
Big Lottery	9	-	-	-	-	9
Donations to support individuals entering employment	141	867	985	(118)	-	23
PHE Adder funding	-	3,375	3,096	279	-	279
West Lothian and Forth Valley	-	57	57	-	-	-
Corra fund	-	1,261	1,261	-	-	-
OHID – IPS Funding	-	24,000	24,000	-	-	-
OHID – SSMTRG	-	6,258	6,258	-	-	-
Revenue Funds	590	35,818	35,657	161	-	751
RESTRICTED FUNDS – GROUP AND CHARITY	1,143	35,818	35,657	161	-	1,304



## 14. Analysis of net assets between Funds

### Analysis of Group net assets between Funds

	Intangible and tangible fixed assets £'000	Net current assets £'000	Creditors over one year £'000	Provisions for liabilities and charges £'000	Total 2024 £'000
Unrestricted funds	8,332	40,525	(84)	(6,561)	42,212
Restricted funds	553	861	-	-	1,414
<b>TOTAL</b>	<b>8,885</b>	<b>41,386</b>	<b>(84)</b>	<b>(6,561)</b>	<b>43,626</b>

### Analysis of Charity net assets between Funds

	Intangible and tangible fixed assets £'000	Net current assets £'000	Creditors over one year £'000	Provisions for liabilities and charges £'000	Total 2024 £'000
Unrestricted funds	8,382	41,140	(84)	(6,561)	42,877
Restricted funds	553	850	-	-	1,403
<b>TOTAL</b>	<b>8,935</b>	<b>41,990</b>	<b>(84)</b>	<b>(6,561)</b>	<b>44,280</b>

### Analysis of Group net assets between Funds

	Intangible and tangible fixed assets £'000	Net current assets £'000	Creditors over one year £'000	Provisions for liabilities and charges £'000	Total 2023 £'000
Unrestricted funds	8,472	43,164	(84)	(6,921)	44,630
Restricted funds	553	751	-	-	1,304
<b>TOTAL</b>	<b>9,025</b>	<b>43,915</b>	<b>(84)</b>	<b>(6,921)</b>	<b>45,934</b>

### Analysis of Charity net assets between Funds

	Intangible and tangible fixed assets £'000	Net current assets £'000	Creditors over one year £'000	Provisions for liabilities and charges £'000	Total 2023 £'000
Unrestricted funds	8,522	43,688	(84)	(6,921)	45,205
Restricted funds	553	730	-	-	1,283
<b>TOTAL</b>	<b>9,075</b>	<b>44,418</b>	<b>(84)</b>	<b>(6,921)</b>	<b>46,488</b>

## 15. Commitments due under operating leases

	Land and buildings		Other	
	Group 2024 £'000	Group 2023 £'000	Group 2024 £'000	Group 2023 £'000
<b>GROSS OBLIGATIONS REPAYABLE ON LEASES:</b>				
expiring within one year	4,068	2,502	607	680
expiring between two and five years	6,486	5,213	450	1,057
expiring in more than five years	844	4,666	-	-
<b>TOTAL</b>	<b>11,398</b>	<b>12,381</b>	<b>1,057</b>	<b>1,737</b>

## 16. Commitments due under operating lease receivable

	Land and buildings	
	Group 2024 £'000	Group 2023 £'000
<b>GROSS OBLIGATIONS RECEIVABLE ON LEASES:</b>		
expiring within one year	(37)	-
expiring between two and five years	(111)	-
expiring in more than five years	-	-
<b>TOTAL</b>	<b>(148)</b>	<b>-</b>

Operating leases receivable consists of a sublet property to We are With You.

## 17. Reconciliation of net (expenditure)/income to net cash inflow from operating activities

	Group 2024 £'000	Group 2023 £'000
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR</b>	<b>(2,199)</b>	1,065
Actuarial and pension gains	185	1,882
Dividends, interest and rents from investments	(1,849)	(809)
Depreciation charges	(155)	155
(Increase) in debtors	(4,165)	(3,552)
Increase in creditors	3,162	9,613
(Decrease) in provisions	(360)	(2,281)
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(5,381)</b>	<b>6,073</b>



18. Pension schemes

Introduction

This note provides details of a number of defined benefit pension schemes which Change Grow Live participates in as an employer. With the exception of the Social Housing Pension Scheme (SHPS), Change Grow Live has obtained formal membership of these NHS and Local Government Pension Schemes (LGPS) as a result of being commissioned to deliver services which required members of these schemes to transfer in to Change Grow Live. All the defined benefit pension schemes are closed to new members. Change Grow Live is aware of the Virgin Media v NTL Pension Trustees II Limited Court of Appeal judgement which may give rise to adjustments to SHPS, LGPS and NHS pension schemes. At present the legal process is incomplete and therefore we are unable to quantify any potential liabilities.

Social Housing Pension Scheme (SHPS)

Change Grow Live participated in the Social Housing Pension Scheme, a multi-employer scheme which provides benefits to some 500 non-associated employers. The scheme is a defined benefit scheme in the UK. Within the scheme, Change Grow Live operated a final salary benefit structure with a 1/60<sup>th</sup> accrual rate for its members. The scheme is closed to new members and it was closed to future accrual as at 1 April 2017 and the three active members at that time were transferred into the SHPS defined contribution scheme. For Financial Years ending on or after 31 March 2020 the way in which an employer's Defined Benefit pension obligation in SHPS is stated in its company accounts has changed. Previously there has been insufficient information available for an employer in SHPS to account for its obligations on a Defined Benefit basis (i.e. stating assets and obligations).

As a result, and as required by FRS 102, employers have been accounting for the obligation by stating the present value of agreed future deficit repayment contributions. For Financial Years ending on or after 31 March 2020, sufficient information is available for an employer in SHPS to account for its obligations on a Defined Benefit basis.

Accordingly, the change from the present value of agreed future deficit repayment contributions to the FRS102 accounting disclosures are detailed on the following page in respect of the SHPS scheme.

The last completed triennial valuation of the scheme for funding purposes was carried out as at 30 September 2020. This valuation revealed a deficit of £1,593 million. A Recovery Plan has been put in place with the aim of removing this deficit by 31 March 2028.

For accounting purposes, a valuation of the scheme is carried out with an effective date of 30 September each year. The liability figures from this valuation are rolled forward for accounting year-ends from the following 31 March to 28 February inclusive. The latest accounting valuation was carried out with an effective date of 30 September 2023. The liability figures from this valuation were rolled forward for accounting year-ends from the following 31 March 2024 to 28 February 2025 inclusive. The liabilities are compared, at the relevant accounting date, with the company's fair share of the Scheme's total assets to calculate the company's net deficit or surplus.

We have been notified by the Trustee of the Scheme that it has performed a review of the changes made to the Scheme's benefits over the years and the result is that there is uncertainty surrounding some of these changes. The Trustee has been advised to seek clarification from the Court on these items. This process is ongoing and the matter is unlikely to be resolved before the end of 2024 at the earliest. It is recognised that this could potentially impact the value of Scheme liabilities. An adjustment has been made of £0.12 million in these financial statements in respect of this potential issue.

	2024 £'000	2023 £'000
<b>BALANCE SHEET AT 31 MARCH 2024</b>		
Market value of assets	3,208	2,859
Liabilities	(3,956)	(3,516)
<b>(DEFICIT)</b>	<b>(748)</b>	<b>(657)</b>
<b>CHANGES IN THE PRESENT VALUE OF THE DEFINED BENEFIT OBLIGATIONS ARE AS FOLLOWS:</b>		
Opening defined benefit obligation	(3,516)	(5,883)
Interest expense	(168)	(162)
Actuarial (losses)/gains due to scheme experience	(471)	785
Actuarial gains due to changes in demographic assumptions	45	8
Actuarial gains due to changes in financial assumptions	23	1,585
Benefits paid and expenses	135	155
Participant contributions	-	-
Expenses	(4)	(4)
<b>DEFINED BENEFIT OBLIGATION AT THE YEAR END</b>	<b>(3,956)</b>	<b>(3,516)</b>
<b>CHANGES IN THE FAIR VALUE OF THE SCHEME ASSETS ARE AS FOLLOWS:</b>		
Fair value of scheme asset at 1 April 2023	2,859	5,101
Interest income	140	142
Experience on plan assets (excluding amounts included in interest) income/(loss)	167	(2,398)
Employer contributions	177	169
Benefits paid and expenses	(135)	(155)
<b>FAIR VALUE SCHEME ASSETS AT THE YEAR END</b>	<b>3,208</b>	<b>2,859</b>
<b>THE AMOUNTS INCLUDED WITHIN THE STATEMENT OF FINANCIAL ACTIVITIES ARE AS FOLLOWS:</b>		
Net interest expense	(28)	(20)
Expenses	(4)	(4)
<b>TOTAL AMOUNT CHARGED WITHIN NET (EXPENDITURE)</b>	<b>(32)</b>	<b>(24)</b>
<b>DEFINED BENEFIT COSTS RECOGNISED IN OTHER COMPREHENSIVE INCOME</b>		
Experience on plan assets (excluding amounts included in net interest cost) – gain/(losses)	344	(2,398)
Experience (losses)/gains arising on the plan liabilities	(471)	785
Effects of changes in the demographic assumptions	45	8
Effects if changes in the financial assumptions	23	1,585
<b>REMEASUREMENT EFFECTS RECOGNISED IN OVERALL FUNDS MOVEMENT</b>	<b>(59)</b>	<b>(20)</b>
<b>TOTAL AMOUNT CHARGED TO THE STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>(91)</b>	<b>(44)</b>



18. Pension schemes (continued)

	Assets at 31 March 2024		Assets at 31 March 2023	
	£'000	%	£'000	%
Global Equity	320	10.0	53	10.5
Absolute Return	125	3.9	31	1.1
Distressed Opportunities	113	3.5	87	3.0
Credit Relative Value	105	3.3	108	3.8
Alternative Risk Premium	102	3.2	5	0.2
Emerging Markets Debt	41	1.3	15	0.5
Risk Sharing	188	5.9	211	7.4
Insurance Linked Securities	17	0.5	72	2.5
Property	129	4.0	123	4.3
Infrastructure	324	10.1	327	11.4
Private equity	3	0.1	-	-
Private Debt	126	3.9	127	4.4
Opportunistic Illiquid Credit	125	3.9	122	4.3
High Yield	-	-	10	0.3
Opportunistic Credit	-	-	-	-
Cash	63	2.0	21	0.7
Corporate Bond Fund	-	-	-	-
Long Lease Property	21	0.7	86	3.0
Secured Income	96	3.0	131	4.6
Liability Driven Investment	1,305	40.7	1,318	46.1
Currency Hedging	(1)	0.0	5	0.2
Net Current Assets	6	0.0	7	0.2
TOTAL	3,208	100.0	2,859	100.0

MORTALITY ASSUMPTIONS BASED ON THE FOLLOWING LIFE EXPECTANCIES	Life expectancy at age 65 (Years)
Male retiring in 2024	20.5
Female retiring in 2024	23.0
Male retiring in 2044	21.8
Female retiring in 2044	24.4

ACTUARIAL ASSUMPTIONS: FINANCIAL	Beginning of year	End of year
Rate of RPI inflation	3.2%	3.2%
Rate of CPI inflation	2.8%	2.8%
Rate of increase in salaries	3.8%	3.8%
Rate of increase in pensions	3.8%	3.8%
Discount rate	4.9%	4.9%

The leaving employer’s share of the buy-out debt is the proportion of the Scheme’s liability attributable to employment with the leaving employer compared to the total amount of the Scheme’s liabilities (relating to employment with all the currently participating employers). The leaving employer’s debt therefore includes a share of any ‘orphan’ liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Scheme liabilities, Scheme investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time. Change Grow Live has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Scheme, based on the financial position of the Scheme as at 30 September 2023. At this date the estimated employer debt for Change Grow Live was £2.01 million. The next valuation is expected to be published in November 2024. Change Grow Live has taken steps to mitigate this employer debt and has a SHPS defined contribution scheme alongside the defined benefit scheme. Ongoing membership of this defined contribution scheme will mean that Change Grow Live would not be in a cessation position and the employer debt would not therefore fall due.

NHS Pension Scheme for England and Wales

Change Grow Live has separate Directions Body status in 56 areas with NHS pensions during the year to 31 March 2024 (2023:56).  
Past and present employees are covered by the provisions of the two NHS Pension Schemes.

Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at [www.nhsbsa.nhs.uk/pensions](http://www.nhsbsa.nhs.uk/pensions). Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period. The total employer contributions payable in 2023-2024 were £1,469,477 (2022-2023: £1,576,275). At 31 March 2024 there were 288 (2023: 313) active members in the scheme employed by Change Grow Live.  
In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that the period between formal valuations shall be four years, with approximate assessments in intervening years.

An outline of these follows:

- a. Accounting valuation
- A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary’s Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2022, is based on valuation data as 31 March 2022, and rolling forward that liability to 31 March 2023. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used. The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.
- b. Full actuarial (funding) valuation
- The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.  
The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2020. The results of this valuation set the employer contribution rate payable from April 2024.  
The Department of Health and Social Care has recently laid Scheme Regulations confirming that the employer contribution rate will increase to 20.6% of pensionable pay from this date. Change Grow Live has confirmation that the employer contribution will remain at 14.38% and that central payment will be made by NHS England and the Department of Health and Social Care for the respective proportions of the additional 6.22%.



18. Pension schemes (continued)

Local Government Pension Schemes

In the process of taking over certain contracts, Change Grow Live gains admission body status into Local Government Pension Schemes which are multi-employer defined benefit schemes. During the year Change Grow Live had admission body status with the London Borough of Newham Pension Fund, the Nottinghamshire County Council Pension Fund, the West Midlands Pension Fund, the London Borough of Lewisham Pension Fund, the West Sussex Pension Fund, the Norfolk Pension Fund, the Reading Pension Fund and the Merseyside Pension Fund. All of these schemes are closed to new entrants from Change Grow Live.

Accordingly, the FRS 102 disclosures below relate to the London Borough of Newham Pension Fund, the Nottinghamshire County Council Pension Fund, the

West Midlands Pension Fund, the London Borough of Lewisham Pension Fund, the West Sussex Pension Fund, the Norfolk Pension Fund, the Reading Pension Fund and the Merseyside Pension Fund and all 8 schemes are disclosed together as required by FRS 102.

The Charity has not recognised the pension surplus on its balance sheet for Nottinghamshire County Council Pension Fund, the West Midlands Pension Fund, the London Borough of Lewisham Pension Fund and Norfolk Pension Fund as FRS 102 only permits a surplus to be recognised where the employer is able to recover that surplus either through reduced contributions in future or through refunds from the plan. Change Grow Live no longer has any participants in the London Borough of Newham Pension Fund as at the end of March 2024. This pension fund has now been closed.

	2024 £'000	2023 £'000
<b>Balance Sheet at 31 March 2024</b>		
Market value of assets	4,725	5,019
Liabilities	(4,744)	(5,201)
<b>(DEFICIT)</b>	<b>(19)</b>	<b>(182)</b>
<b>SPLIT BETWEEN THE SCHEMES</b>		
The London Borough of Newham Pension Fund	-	(29)
The Nottinghamshire County Council Pension Fund	59	(15)
The West Midlands Pension Fund	1,190	887
The London Borough of Lewisham Pension Fund	95	45
The West Sussex Pension Fund	-	(107)
Merseyside Pension Fund	(6)	(10)
Reading Pension Fund	(13)	(21)
Norfolk Pension Fund	151	120
<b>TOTAL</b>	<b>1,476</b>	<b>870</b>
<b>CHANGES IN THE PRESENT VALUE OF THE DEFINED BENEFIT OBLIGATION ARE AS FOLLOWS:</b>		
Opening defined benefit obligation	(4,593)	(8,072)
Defined benefit obligation on admission to scheme	-	-
Interest cost	(222)	(218)
Actuarial gain	227	3,401
Benefits paid	5	32
Participant contributions	(33)	(42)
Past service cost	-	-
Current service cost	(128)	(302)
<b>DEFINED BENEFIT OBLIGATION AT THE YEAR END</b>	<b>(4,744)</b>	<b>(5,201)</b>

	2024 £'000	2023 £'000
<b>CHANGES IN THE FAIR VALUE OF THE SCHEME ASSETS ARE AS FOLLOWS:</b>		
Opening fair value of scheme assets	5,599	5,958
Fair value of scheme assets on admission to the scheme	-	-
Interest income on plan assets	269	162
Return on scheme assets greater/(less) than discount rate	248	(173)
Actuarial gain	(1,496)	(33)
Employer and participant contributions	110	189
Benefits returned	(5)	(32)
<b>FAIR VALUE OF SCHEME ASSETS AT THE YEAR END</b>	<b>4,725</b>	<b>6,071</b>
<b>CHANGES IN THE FAIR VALUE OF THE SCHEME ASSETS ARE AS FOLLOWS:</b>		
Net interest on net defined benefit liability	(47)	56
Current service cost	128	302
<b>TOTAL AMOUNT CHARGED WITHIN NET INCOME</b>	<b>81</b>	<b>358</b>
Net defined benefit liability b/fwd on admission to the schemes		
Actuarial loss/(gain)	1,311	(1,902)
Return on scheme assets (greater)/less than discount rate	(188)	105
<b>REMEASUREMENT EFFECTS RECOGNISED IN OVERALL FUNDS MOVEMENT</b>	<b>1,123</b>	<b>(1,797)</b>
<b>TOTAL AMOUNT CHARGED/(RELEASED) TO THE STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>1,204</b>	<b>(1,439)</b>

	Assets at 31 March 2024		Assets at 31 March 2023	
	£'000	%	£'000	%
<b>ADDITIONAL DISCLOSURE ITEMS:</b>				
Equities	4,032	64.7	3,813	62.8
Government Bonds	1,052	16.9	975	16.1
Other Bonds	154	2.5	274	4.5
Property	552	8.9	560	9.2
Cash/Liquid	206	3.3	223	3.7
Other	231	3.7	226	3.7
<b>TOTAL</b>	<b>6,227</b>	<b>100.0</b>	<b>6,071</b>	<b>100.0</b>



18. Pension schemes (continued)

ACTUARIAL ASSUMPTIONS: FINANCIAL	Beginning of year	End of year
Rate of RPI inflation	3.9%	3.1%
Rate of CPI inflation	2.9%	2.8%
Rate of increase in salaries	4.0%	3.8%
Rate of increase in pensions	2.7%	2.6%
Discount rate	4.8%	4.9%

19. Subsidiary companies

Change Grow Live Services Ltd

(Company number 6228752 (England and Wales))

Change Grow Live Services Ltd undertakes contracts delivering a broad range of health and social care services and commenced trading on 1 October 2017. The company outsources this work to Change Grow Live, its parent company, at a value equal to income receivable under the terms of the service contract less a fee in line with the service agreement between the two organisations.

	2024 £'000	2023 £'000
Income	265,169	228,833
Expenditure	(263,785)	(227,997)
PROFIT BEFORE GIFT AID	1,384	836

	2024 £'000	2023 £'000
Gross assets	61,002	57,127
Total liabilities	(61,002)	(57,127)
NET ASSETS	-	-

The results of Change Grow Live Services Ltd for the years to 31 March 2024 and 2023 are consolidated in these financial statements.

Bounce Back Foundation

(Company Number 07675301 (England and Wales))  
(Charity Number 1144297 (England and Wales))

Change Grow Live became the sole member of Bounce Back Foundation on the 29 July 2020.

Bounce Back Foundation is a registered charity, limited by guarantee. Its primary objective is the rehabilitation of ex-offenders, the relief of unemployment and the advancement of education and training principally with ex-offenders but also other socially excluded or marginalised people.

	2024 £'000	2023 £'000
Income	2,586	3,512
Expenditure	(2,728)	(3,709)
NET EXPENDITURE	(142)	(197)

	2024 £'000	2023 £'000
Gross assets	1,834	2,543
Total liabilities	(2,389)	(2,956)
NET LIABILITIES	(555)	(413)

The results of Bounce Back Foundation Ltd for the years to 31 March 2024 and 2023 are consolidated in these financial statements.

Social enterprises

Bounce Back Project Limited

(Company number 8699910 (England and Wales))

Bounce Back Project Limited is a UK incorporated and registered company, consisting of 100 ordinary shares of £1 which is a wholly owned subsidiary of Bounce Back Foundation.

Bounce Back Project Limited is a painting and decorating and construction social enterprise, offering training and work experience.

The results of Bounce Back Project Limited for the year to 31 March 2023 and the year to 31 March 2024 are consolidated in these financial statements.

The income and expenditure of Bounce Back Project Limited and their balance sheet at 31 March 2024 and 31 March 2023 are summarised below:

	2024 £'000	2023 £'000
Income	270	300
Expenditure	(249)	(276)
NET INCOME	21	24

	2024 £'000	2023 £'000
Gross assets	166	76
Total liabilities	(562)	(493)
NET LIABILITIES	(396)	(417)

Dormant subsidiary companies

Change Grow Live also has the following wholly owned subsidiary companies, none of which have traded during the year, nor since incorporation:

Crime Reduction Initiatives Limited – company number 9832039, limited by guarantee, Nil net assets/liabilities. Crime Reduction Initiatives Limited is a dormant subsidiary registered in England and Wales and is consolidated within these accounts. There were no transactions with Change Grow Live during the year.

20. Investments

On 3 November 2014, Change Grow Live acquired a 5% interest in The Reducing Reoffending Partnership Limited at a cost of £5. These shares were transferred on 12 November 2020.

On 29 July 2020, Change Grow Live acquired a 100% interest in Bounce Back Foundation at a cost of £50,000.

21. Capital commitments – Group and Charity

There are no capital commitments at the year end.

22. Trustee and related party transactions

During the year, Change Grow Live was supported by Build on Belief Limited in the delivery of its services across a number of locations. Trustee Tim Sampey is the Chief Executive of Build on Belief. During 2023-24, the value of services provided was £432,091 (2022-23: £252,667). These services are provided at arm’s length and Tim Sampey is not involved in the provision of these services. At 31 March 2024 there were outstanding fees of £62,690 (2023: £21,667).

There are no other related party transactions outside of those with group companies already disclosed above.

During the year, no Trustee received any remuneration (2023-2024: £nil). 5 trustees (2022-23: 3 trustees) received general travel expenses of £1,272 (2022-23: £385).

During the year, Change Grow Live continued its insurance policy to indemnify the charity trustees or other officers against all risks except for dishonesty, fraud or deliberate breach of trust. The insurance cost £4,510 (2022-23: £4,100).

During the year, £172.1 million (2022-23: £184.6 million) was receivable from Change Grow Live Services Ltd. At the year end £48.6 million (2022-23: £43.6 million) was due from Change Grow Live Services Ltd.

During the year, £2.59 million (2022-23: £0.33 million) was receivable from Bounce Back Foundation Limited. At the year end, £0.61 million (2022-23: £2.4 million) was due from Bounce Back Foundation.

During the year, £nil million was receivable from Bounce Back Project Limited to Bounce Back Foundation (2022-23: £nil million). At the year end, Bounce Back Project Limited owed £0.03 million (2022-23: £0.03 million) to Bounce Back Foundation.



23. Ten-year summary

The table below discloses Change Grow Live and the Group’s financial performance over the last ten years and includes details of annual growth rates and return on ‘Incoming resources’.

	Group 2023/ 24 £'000	Group 2022/ 23 £'000	Group 2021/ 22 £'000	Group 2020/ 21 £'000	Group 2019/ 20 £'000	Group 2018/ 19 £'000	Group (Restated) 2017/ 18 £'000	Group 2016/ 17 £'000	Group 2015/ 16 £'000	Group 2014/ 15 £'000
Incoming resources	307,341	284,265	242,225	220,126	219,120	212,573	195,546	155,970	158,326	141,520
Growth %	10%	17%	10%	0%	3%	9%	25%	(1%)	12%	21%
Resources expended	(309,540)	(283,200)	(238,680)	(213,838)	(215,163)	(210,332)	(192,976)	(152,433)	(156,310)	(139,242)
Net incoming resources	(2,199)	1,065	3,545	6,288	3,957	2,241	2,570	3,537	2,016	2,278
%	(0.7%)	0.4%	1.50%	2.90%	1.80%	1.10%	1.30%	2.30%	1.30%	1.60%
Expenditure on raising funds	-	-	-	-	-	-	-	-	-	(407)
Other recognised (losses)/gains	(110)	1,882	1,647	(1,946)	1,066	(1,036)	127	(244)	2,324	277
Net movements in funds	(2,309)	2,947	5,192	4,342	5,023	1,205	2,697	3,293	4,340	2,148
%	(0.8%)	1.0%	2.10%	2.00%	2.30%	0.60%	1.40%	2.10%	2.70%	1.50%
TOTAL FUNDS CARRIED FORWARD	43,626	45,935	42,988	37,796	33,454	28,431	27,226	24,529	21,236	16,896

Notes:  
% above is in relation to ‘Incoming resources’.  
Expenditure on raising funds relates to the costs incurred in bidding for the Ministry of Justice ‘Transforming Rehabilitation’ competition. Total funds carried forward were restated in 2014/15 due to the effects of the implementation of FRS 102.





## About Change Grow Live

We help people to change the direction of their lives, grow as individuals, and live life to its full potential.

---

## Find out more

[changegrowlive.org](https://changegrowlive.org) | [queries@cgl.org.uk](mailto:queries@cgl.org.uk)

 [@changegrowlive](https://www.facebook.com/changegrowlive)

 [@changegrowlive](https://www.x.com/changegrowlive)



**Change  
Grow  
Live**

Change Grow Live Registered Office:  
North Suite, First Floor, 1 Jubilee Street, Brighton, East Sussex BN1 1GE.  
Registered Charity Number 1079327 (England and Wales)  
and SC039861 (Scotland).  
Company Registration Number 3861209 (England and Wales).