CRIMINON UNITED KINGDOM

England & Wales · Charity number 1098120

Details

Status	Registered
Legal form	Charitable company
Company number	04801751
Registered	2003-06-20
Register	View on the Charity Commission register

Contact

Address	Criminon UK PO Box 200 East Grinstead RH19 4GL
Phone	01342316042
Email	info@criminon.org.uk
Website	www.criminon.org.uk

Activities

Objects: TO REFORM AND REHABILITATE PERSONS WHO ARE FOR THE TIME BEING OR WHO HAVE AT ANY TIME BEEN DRUG ADDICTS;TO ASSIST IN THE REFORMATION AND REHABILITATION OF PERSONS WHO HAVE AT ANY TIME BEEN CONVICTED (WHETHER IN THE UNTIED KINGDOM OR ELSEWHERE) OF ANY CRIME;TO ADVANCE THE EDUCATION OF THE PUBLIC AND/OR PERSONS WHO ARE OR HAVE BEEN DEPENDENT UPON OR AFFECTED BY THE USE OF DRUGS ABOUT ALL MATTERS RELATING TO DRUG ABUSE/ADDICTION IN PARTICULAR BY THE PROVISION OF ADVICE, INFORMATION AND SUPPORT

Activities: providing educational life skills courses to offenders and ex-offenders

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** The General Public/mankind

Downloaded from opencharities.uk/ew/1098120

Geography

- **Area of benefit:** UNITED KINGDOM AND ELSEWHERE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£113,649	£158,857	-	-
2024-06-30	£119,748	£177,434	-	-
2023-06-30	£130,403	£177,908	-	-
2022-06-30	£119,114	£178,289	-	-
2021-06-30	£142,000	£169,776	-	-

Trustees

Name	Role	Appointed
Aniko Huszar-Bekasy		2023-12-04
Anita McGuigan		2022-08-01
MICHAEL JOHN BILLING		

Downloaded from opencharities.uk/ew/1098120

CRIMINON UNITED KINGDOM

England & Wales - Charity number 1098120

Accounts

COMPANY REGISTRATION NUMBER: 04801751
CHARITY REGISTRATION NUMBER: 1098120

Criminon United Kingdom

Company Limited by Guarantee

Unaudited Financial Statements

30th June 2025

Criminon United Kingdom

Company Limited by Guarantee

Financial Statements

Year ended 30th June 2025

	Page
Trustees' annual report (incorporating the director's report)	**1**
Independent examiner's report to the trustees	**13**
Statement of financial activities (including income and expenditure account)	**14**
Statement of financial position	**15**
Notes to the financial statements	**16**
The following pages do not form part of the financial statements	
Detailed statement of financial activities	**24**

Criminon United Kingdom

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30th June 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30th June 2025.

Reference and administrative details

Registered charity name	Criminon United Kingdom
Charity registration number	1098120
Company registration number	04801751
Principal office and registered office	42-44 Copthorne Road Felbridge East Grinstead West Sussex RH19 2NS England

The Trustees

M J Billing
A D McGuigan
A Huszar-Bekasy

Criminon United Kingdom

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30th June 2025

Structure, governance and management

The charity is a company limited by guarantee, with the liability of members restricted to £10 each. It is exempt from including "Limited" in its title under Section 60 of the Companies Act 2006.

It is registered as a charity with the Charity Commission for England and Wales, charity number 1098120. The directors of the company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Recruitment and appointment of new trustees

Trustees have the power to appoint new trustees and to identify likely candidates. If a suitable person is suggested and this is unanimously agreed by the current Trustees, they will then be approached to ask whether they are willing and able to be considered for the position.

They are given an induction pack consisting of the Charity's governing documents, the latest annual report and accounts, minutes of the most recent Trustees' meeting and the Charity Commission's Publication CC3a: THE ESSENTIAL TRUSTEE. They are encouraged to download and study the full document CC3.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The Board of Trustees, which currently consists of three members, meets regularly to oversee the administration of the charity.

The Board of Trustees would like to thank the Executive Director and Deputy Executive Director that manage the day-to-day operations of the charity on a full-time basis and the volunteers for continuing to contribute towards the success of the charity.

The Board of Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Organisational Structure

The charity operates as an independent entity. It has fraternal links to a worldwide network of Criminons.
Criminon UK is administered by two full-time staff plus a network of trained tutors and administrative volunteers. There were 44 volunteers at the year end. The staff and volunteers have contributed over 13,000 hours, assisting in the rehabilitation of hundreds of offenders throughout the UK.

Criminon United Kingdom

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30th June 2025

Objectives and Activities

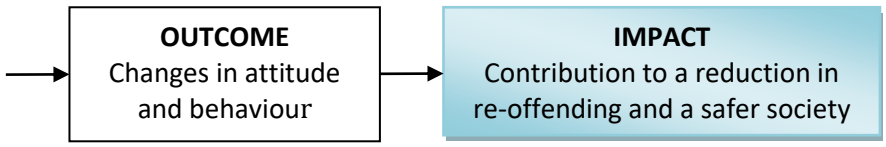
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for the public benefit.

The charity's objects are to assist in the reformation and rehabilitation of persons who have at any time been convicted of any crime.

Our aim is to improve the social welfare of offenders by assisting them in their education and rehabilitation, so that they can make a positive contribution to society.

Our programme seeks to address:

- Reading and learning skills
- Drug and alcohol abuse
- Self-respect and confidence
- Anti-social conduct
- Ability to solve problems



Our courses are unique in that:

- They give the offenders a tool-box of life-skills, allowing them to reflect on their own experiences, so each of our courses is personal to ***them***.
- The course has both theoretical and practical application to show their understanding.
- They have to get **100%** of the course correct as our courses are designed to empower them to make positive changes to their life, so they need to fully understand the course.
- They are facilitated through a network of volunteer tutors who are passionate about changing offenders' lives.

To achieve the above, the charity delivers 11 distance learning courses by mail, which covers subjects such as drug awareness, literacy, effective communication and a clear moral code.

The Understanding & Overcoming Addiction, Learning Skills, Learning How to Learn and Restoring Self-Respect courses are accredited by Laser Learning Awards, an educational body affiliated with the University of Kent. Membership of Laser Learning Awards has been ongoing since 2005.

The advantages of accreditation to the offender are that:

1. It often gives them the first publicly recognised qualification they have ever had.
2. The courses give them credits towards further education.
3. It allows them to engage in an officially recognised course of study as part of their sentence planning.

Criminon United Kingdom

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30th June 2025

Some of the benefits of the distance learning approach are:

1. Any offender, including those who do not have access to mainstream prison education, have the opportunity to participate in Criminon courses, allowing them to gain necessary life skills to assist in their personal rehabilitation.
2. Flexibility to the individual offender's ability and needs.
3. The courses have both theoretical and practical elements which allow the offender to demonstrate that he/she can apply the information he/she has learnt.
4. The offender continues with the same tutor throughout all the courses, where possible, to maintain a close working relationship.

The charity's aims, objectives and activities are reviewed each year to ensure it remains focused on its stated purpose. This review looks at what has been achieved and the outcome of its work in the previous 12 months. It looks at the success of the charity's activity and the benefits it has brought to those participants that are engaged with.

Achievements and Performance

Since the previous trustee report the following has been achieved:

1. During 2024/2025, 1513 offenders enrolled on one of the Criminon UK courses.
2. There were 651 offenders completing at least one course during the same period.
3. There were 513 learners still progressing on a course at year end;
4. During 2024/2025, a further 25 Criminon Mentors have been trained. The number of active Mentors was 120 this year. This has enabled current programme participants to learn transferrable skills that can be used to benefit other offenders, whether on a Criminon course or other study. The results have shown a greater degree of engagement with beneficiaries and non-participants.

Mentor Testimonials

"How important it is for those who struggle to learn how much helping them can always put a smile back on their faces again. I like helping people as my support and guidance will help people achieve their goals they desire. It's good for everyone and myself as it gives me a clear mindset" **C.R., HMP Frankland**

"I felt very happy to have helped and it reflected on the students so it gives me a good reputation to succeed in helping them in here - for myself as a Mentor and which reflects very well on Criminon UK's credibility in here with these inmates and future students." **E-M.M, HMP Northumberland**

"The pride of helping someone improve their understanding of math and transferrable skills (clearing misunderstood words) and seeing someone happy during the learning process is a positive experience." **D.T., HMP Bure**

Mentee comments

"I was struggling with my course. So I spoke to Simon as a Mentor who was able to help me answer the questions more easily." **S.L., Mentee, HMP Channings Wood**

"I'd like to say Duggie has been amazing with the help he gives me for my GCSE Maths. Really great job thank you ☺" **Mentee HMP Stafford**

Improving Our Evidence

Outcomes and impact are monitored and evaluated in a number of ways:

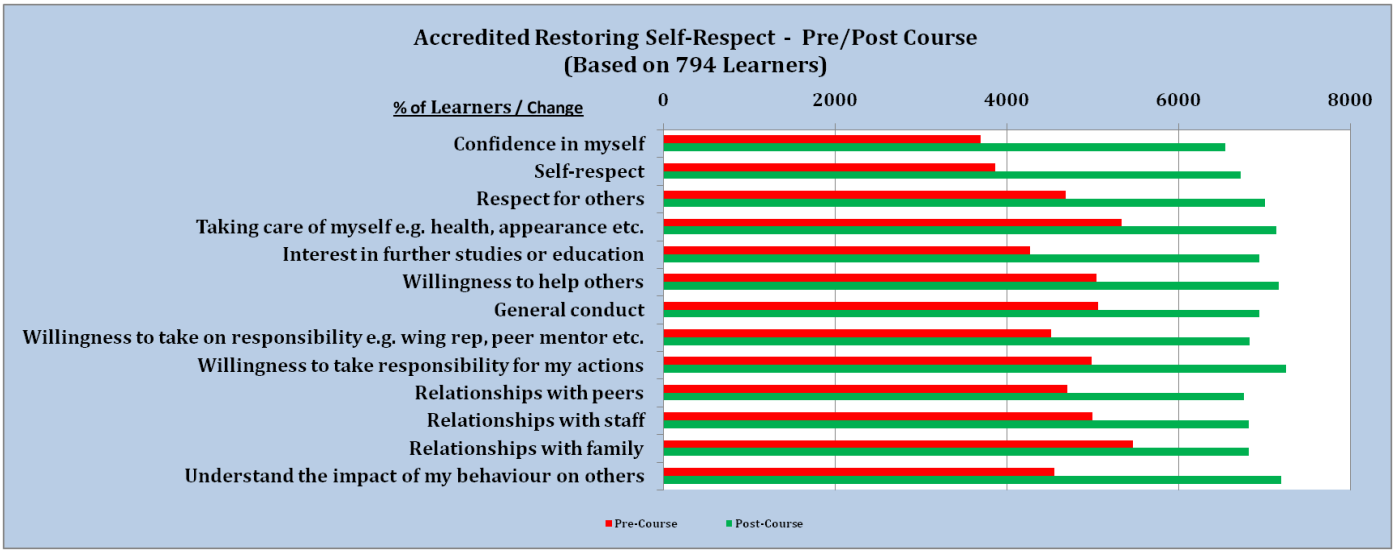
1) Testimonials and life stories that show how our intervention has made a difference to offenders' lives.

" I have been able to successfully apply the skills learned in this course to my daily routine, especially during work. I have recently improved my job in this establishment to an education co-ordinator and utilise the approaches to learning and studying in my own development and also when aiding education mentors and their mentees. I am also confident that the course has improved transferable skills such as problem solving and resiliency which will aid me in the future." **L.L HMP Stafford (Learning Skills)**

"I have been a recovery mentor for a few years and I have taught awareness courses to numerous people. However that said I was not expecting to take much away from completing this course. I am lost for words when it comes to describing just how much I have taken away from completing the course and I would recommend it to anyone that's thinking about taking it." **W.W., HMP Lindholme (Understanding and Overcoming Addiction)**

"Doing this course has helped massively with my confidence and self-esteem it has also helped me see things in a different light help me to understand and put things into action for my own personal development. I have now set myself long term goals that I want to achieve and cannot thank my tutor Jenny enough for all the help and time she has put into helping me with all the feedback. She is a credit to the Criminon team. Thank you for helping start the road to my journey." **R.L., HMP Dovegate (Restoring Self-Respect)**

2) All completed students are sent Pre/Post Course Questionnaires which ask the offender to evaluate the difference a course has made by scoring statements on a scale of 1 (low) to 10 (high), both before they started the course and after, as this gives a better measurement of impact.



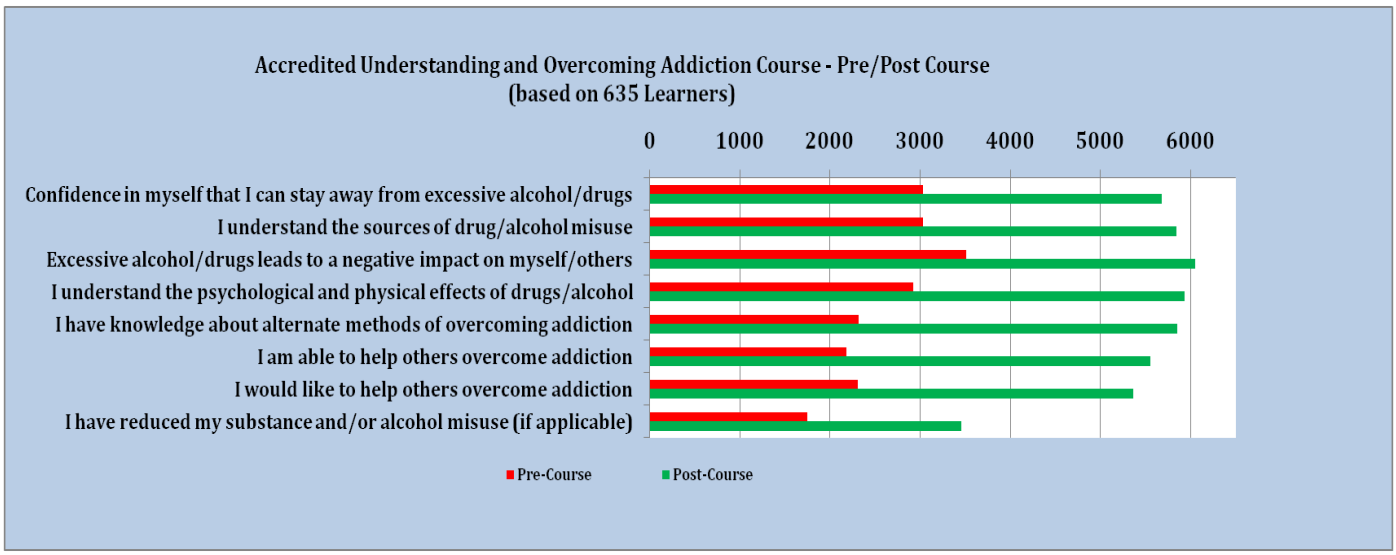
"I am much happier in my behaviour and understanding in myself and others." **N.H., HMP Oakwood (62 point increase)**

"It opened my eyes to look at my behaviour and how it affects others." **M.P., HMP High Down (51 point increase)**

"I now take more care of my appearance and I have more confidence." **S.G., HMP Downview (45 point increase)**

"I have found a new self worth." **B.S., HMP Thameside (62 point increase)**

"The course has helped me improve my life to where I have made huge steps in my life." **I.K., HMP Nottingham (58 point increase)**



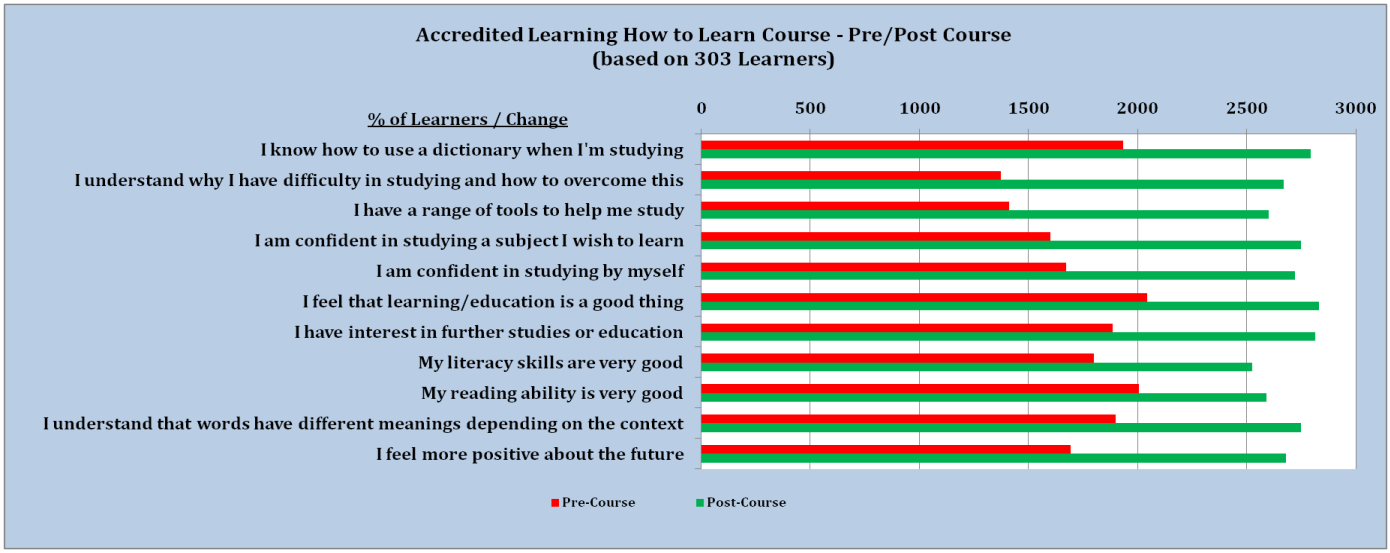
"I have a totally different outlook on life." **D.W., HMP Holme House (72 point increase)**

"I realise now how my addiction affected other people." **I.W., HMP Haverigg (61 point increase)**

" This course gave me not only knowledge but power to stay away from them." **R.S., HMP Full Sutton (66 point increase)**

"It helped me to understand that I did have a drinking problem." **K.S., HMP Fosse Way (67 point increase)**

"It helped me to manage my cravings." **T.A., HMP High Down (62 point increase)**



"I am much more confident." **K.L., HMP Swaleside (42 point increase)**

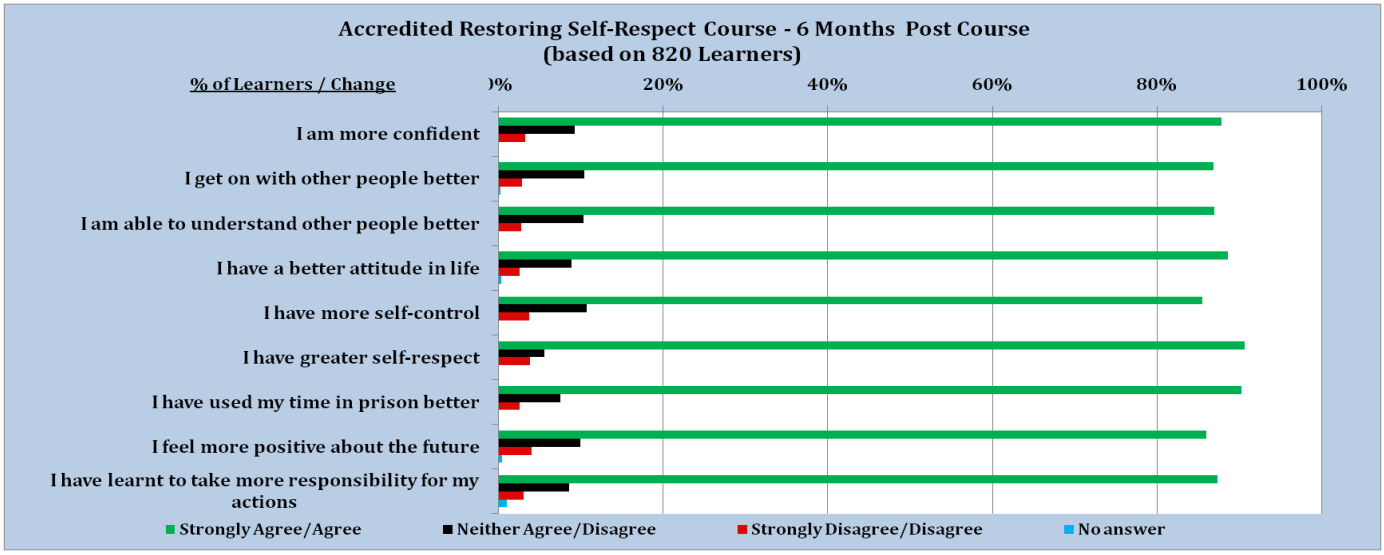
"I am more confident." **D.W., HMP Stafford (33 point increase)**

"It has helped me to break down things and work it out step by step." **C.B., HMP Five Wells (42 point increase)**

"This course made me want to learn more." **C.H., HMP Frankland (53 point increase)**

"I understand and learn better." **A.A., HMP Risley (29 point increase)**

3) We continue to obtain 6-month post-course evaluation questionnaires to show sustainability of impact.



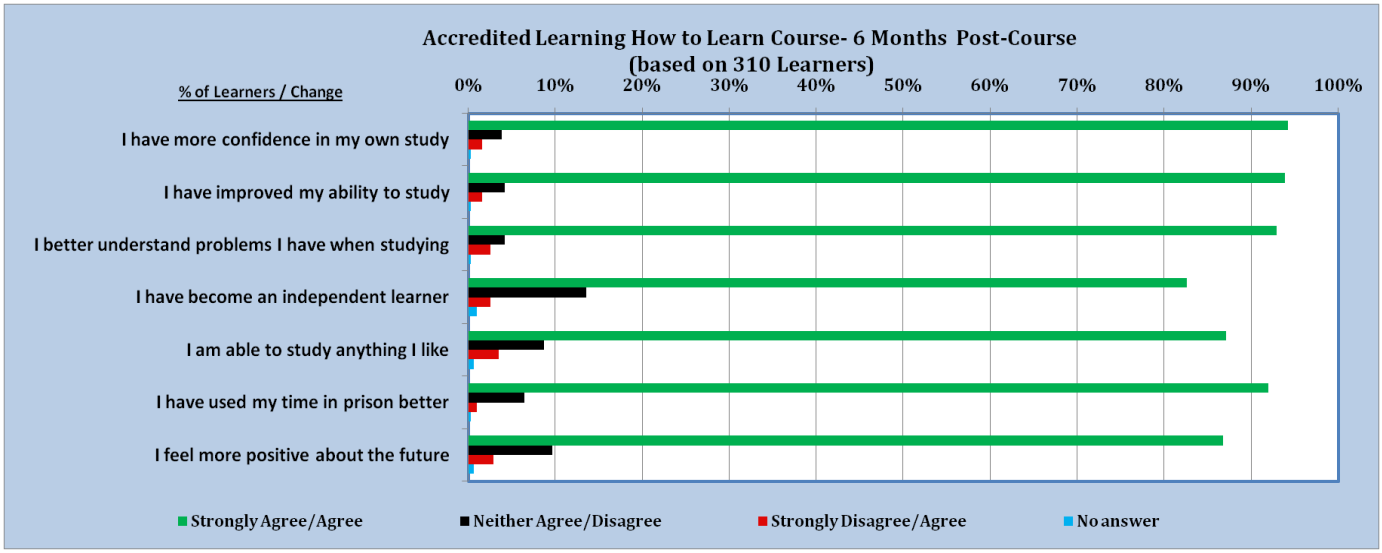
"It has given me a whole different perspective on life." **D.W., HMP The Verne (Strongly Agree improvements in all categories)**

"*I have some help from professionals for issues I wasn't willing to face up to previously***." E.B., HMP Foston Hall (Agree/Strongly Agree improvements in all categories)**

"It has helped me to get through day-to-day life better." **E.T., HMP Rye Hill** *(***Agree/Strongly Agree improvements in all categories)**

"This course has made me a better confident person." **R.S., HMP Whatton (Strongly Agree improvements in all categories)**

"It has inspired me to do more courses." **M.S., HMP Guys Marsh (Strongly Agree improvements in all categories)**

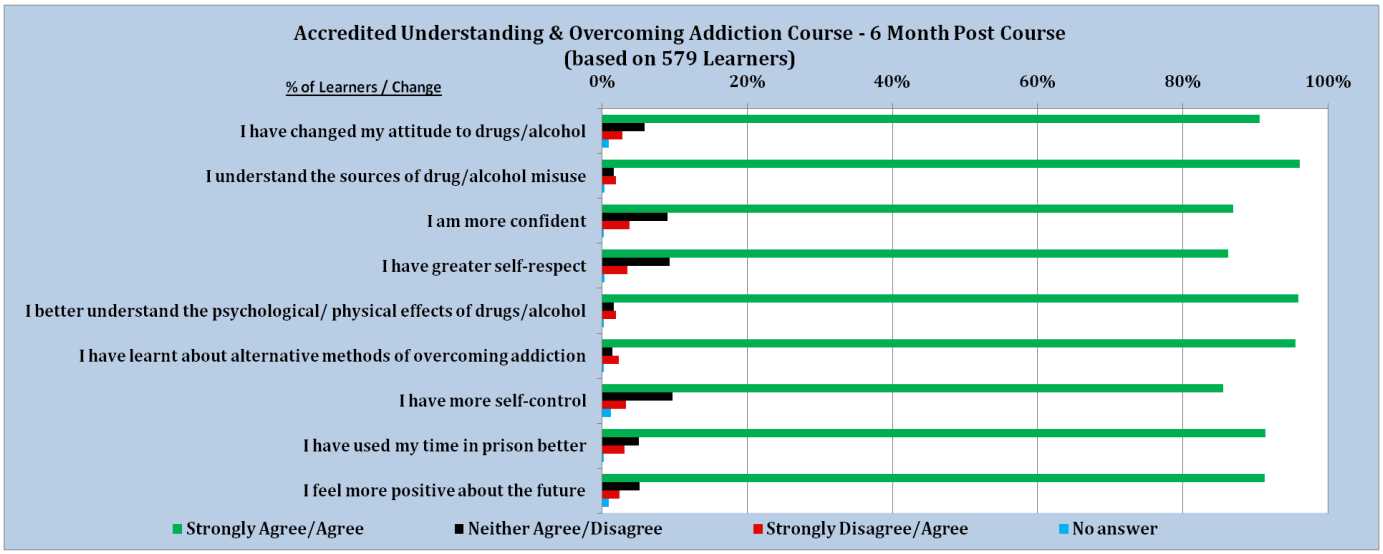


"I feel more positive about learning." **C.H., HMP Frankland (Strongly Agree improvements in all categories)**

"I am using my time wisely to gain better self worth as you are never too old to learn." **D.T., HMP Holme House (Agree/Strongly Agree improvements in all categories)**

"I have found confidence in working by myself again." **L.A., HMP Grendon (Agree/Strongly Agree improvements in all categories)**

"I have more confidence and more self-belief." **D.C., HMP Birmingham (Agree/Strongly Agree improvements in all categories)**



"It gave me back my family ties as well as the skills to advise my 2 daughters about drugs/drink." **R.S., HMP Full Sutton (Strongly Agree improvements in all categories)**

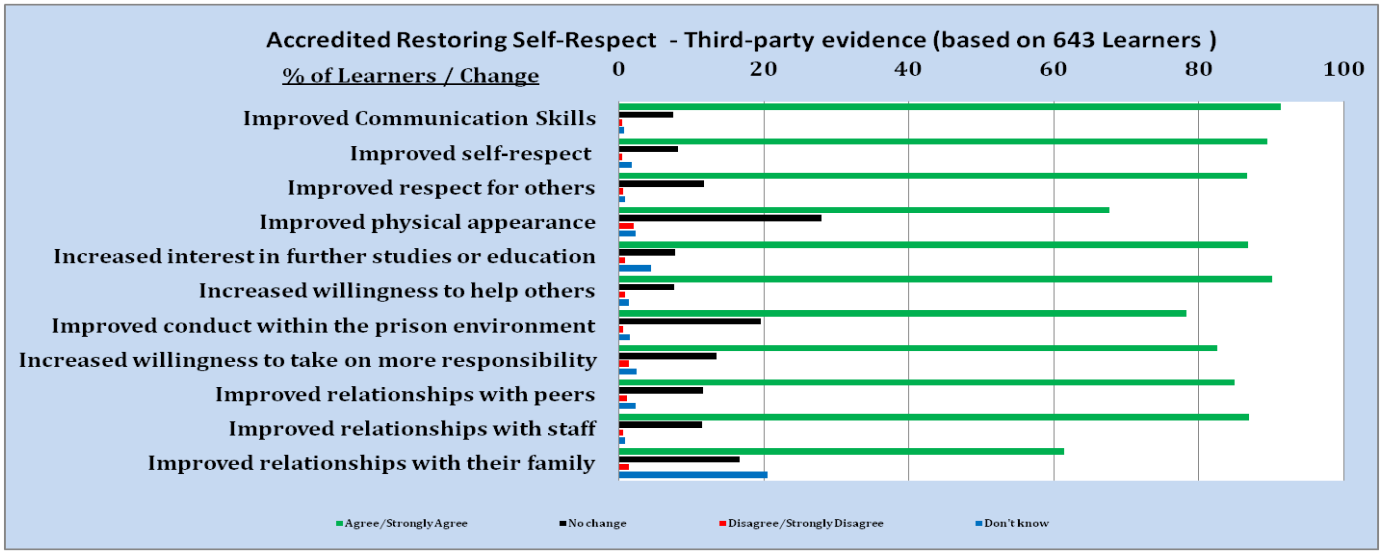
"I feel better both mentally and physically." **D.W., HMP Holme House (Strongly Agree improvements in all categories)**

"This course gave a better understanding of myself and what I was going through using drugs and some of the psychological experiences I was having at the time." **S.A., HMP Stafford (Agree/Strongly Agree improvements in all categories)**

"This course has helped me gain the desire to stay clean." **J.B., HMP Swaleside (Strongly Agree improvements in all categories)**

"I have more knowledge on this course than I have in the last 40 years." **B.D., HMP Garth (Strongly Agree improvements in all categories)**

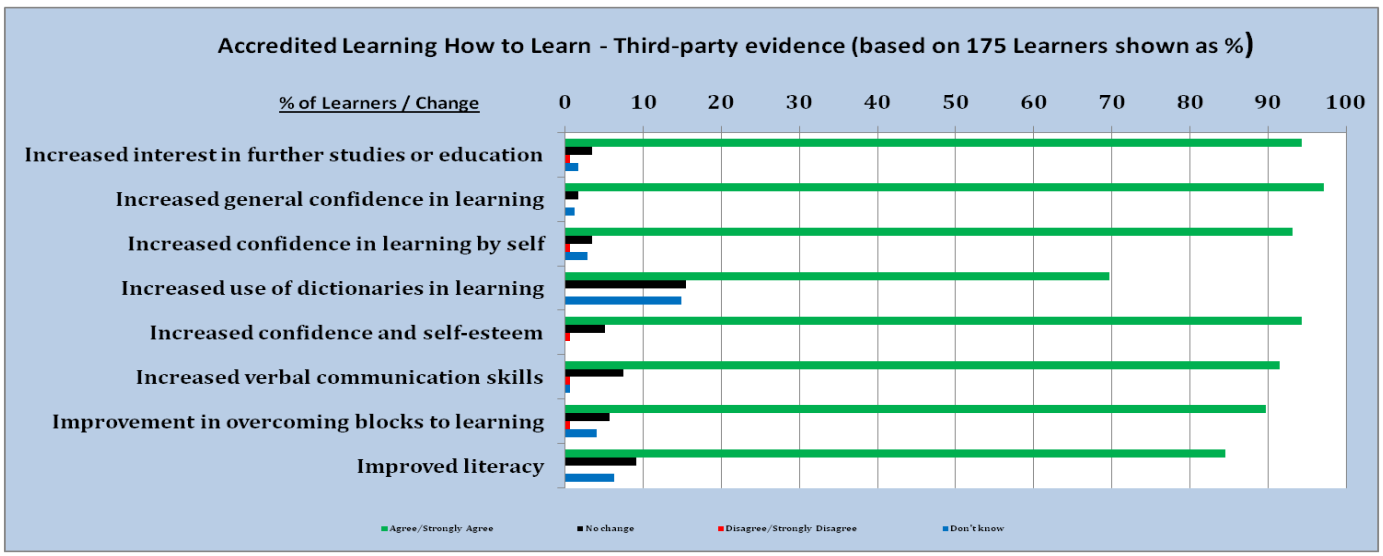
4) Continuing to obtain 3rd party evidence from prison staff that have worked with Criminon UK beneficiaries and can observe any changes made relating to offenders completing the Restoring Self-Respect Course and Learning How to Learn Course.



"David has improved since undertaking the course. Well done to him." **Wing Officer, HMP Holme House (Agree/Strongly Agree improvements in all categories)**

"I do believe I have seen and improvement in the above categories. The fact he is taking on courses and seeking positive feedback says a lot." **Officer, HMP Frankland (Agree/Strongly Agree improvements in 9 categories, 2 No Change)**

"Mr Wright has become a valuable member of the wing. He has become more outgoing and confident and goes above and beyond for other residents and staff." **Prison Officer, HMP Birmingham (Strongly Agree improvements in all categories)**



"Mr Sinclair works as healthcare orderly and I can see the progression he has made daily. He has enjoyed the work alongside his maths. He is keen to learn new skills and regularly says he is going back to his cell to study or do more of his workbooks. The course has improved his confidence with his studies and his abilities." **Patient Engagement Lead, HMP Stocken (Agree/Strongly Agree improvements in all categories)**

"He has been doing fantastic on the wing." **Band 3 Officer, HMP Swaleside (Strongly Agree improvements in all categories)**

"Mr Johnson is keen to enhance his knowledge base by understanding further educational studies. I have no doubt that he will be a dedicated and conscientious student who is keen to make productive use of his time in custody." **Prisoner Officer, HMP Full Sutton (Agree/Strongly Agree improvements in all categories)**

Financial Review

Income

The charity receives regular donations from many individuals, Trusts and organisations and this provides a steady income flow to allow the charity to continue its valuable work, sometimes in areas where little other assistance is available.

The following Charitable Trusts, Foundations and organisations donated funds in 2024/2025:

29th May 1961 Charitable Trust; Albert Hunt Trust; Alchemy Foundation; Annie Tranmer Charitable Trust; Archer Trust; Atlas Fund; Bunney Reckitt Trust; BWD Charitable Trust; Charlotte Heber-Percy Charitable Trust; Chesterhill Charitable Trust; Duke of Northumberland Charity; E H Smith Charitable Trust; Edward Cadbury Charitable Trust; Fifty Fund; Florence Turner Trust; Forman Hardy Charitable Trust; Forte Charitable Trust; George Bairstow Charitable Trust; Helen Jean Cope Charity; Helianthus Charitable Trust; Irving Memorial Trust; J C Seccombe Charitable Trust; J Reginald Corah Foundation Fund; James Wise Charitable Trust; Kendrick and Sylvia Edwards Trust; Lady Hind Trust; Lady More Charitable Trust; Lillie Johnson Charitable Trust; Lindsay Foundation; Mageni Trust; Marsh Charitable Trust; Maud Elkington Charitable Trust; Patrick Trust; Paul Bassham Charitable Trust; Porta Pia 2012 Foundation; Reeve Charitable Trust; Richard Cadbury Charitable Trust; Robert and Margaret Moss Charitable Trust; Roerig Charitable Trust; Roger and Douglas Turner Charitable Trust; Rope Trust; Rothley Trust; Shirley Lions Club (CIO); Sir Derek Greenaway Foundation; Sir John Eastwood Foundation; Sir James Roll Charitable Trust; Sydney Black Charitable Trust; W.A.Cargill Fund; William Allen Young Charitable Trust; William Arthur Rudd Memorial Trust.

The Board of Trustees would like, on behalf of all staff and volunteers, to warmly thank all of these organisations for their contributions throughout the year. Thanks also go to other donors who prefer not to be named, yet have made significant donations, and to the many regular, in-kind and one-off individual donors.

Fundraising Policy

The charity's fundraising activity is done in-house and no professional fundraiser or commercial participator was used. No complaints have been received by the charity in the accounting period. All fundraising by the charity is governed by the Code of Fundraising Practice.

Reserves Policy

The Trustees have decided to keep the reserves as an extra cushion and have approximately six months revenue as reserves. It was felt that investing at this stage would have tied up a large amount of funding and given limited flexibility to unforeseen expenditure or reduction in income.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption

The trustees' annual report was approved on 19th January 2026 and signed on behalf of the board of trustees by:

M J Billing Trustee

Criminon United Kingdom

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Criminon United Kingdom

Year ended 30th June 2025

I report to the trustees on my examination of the financial statements of Criminon United Kingdom ('the charity') for the year ended 30th June 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kim Ayling FCA
Independent Examiner

26th January 2026

On behalf of PRB Accountants LLP

Criminon United Kingdom

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 30th June 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**5**	95,193	95,193	101,722
Investment income	**6**	18,456	18,456	18,026
Total income		113,649	113,649	119,748
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	**7**	185	185	7,060
Expenditure on charitable activities	**8,9**	158,672	158,672	170,374
Total expenditure		158,857	158,857	177,434
Net expenditure and net movement in funds		(45,208)	(45,208)	(57,686)
Reconciliation of funds				
Total funds brought forward		400,925	400,925	458,611
Total funds carried forward		361,581	361,581	400,925

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Criminon United Kingdom

Company Limited by Guarantee

Statement of Financial Position

30th June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**14**	287,766	294,176
Current assets			
Stocks	**15**	261	261
Debtors	**16**	11,424	20,914
Cash at bank and in hand		58,346	95,529
		70,031	116,704
Creditors: amounts falling due within one year	**17**	2,080	9,955
Net current assets		67,951	106,749
Total assets less current liabilities		355,717	400,925
Net assets		355,717	400,925
Funds of the charity			
Unrestricted funds		361,581	400,925
Total charity funds	**18**	361,581	400,925

For the year ending 30th June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 19th January 2026 and are signed on behalf of the board by:

M J Billing
Trustee

Criminon United Kingdom

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30th June 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 42-44 Copthorne Road, Felbridge, East Grinstead, West Sussex, RH19 2NS, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment or separated for funding requirements of the charity.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Criminon United Kingdom

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th June 2025

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Criminon United Kingdom

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th June 2025

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Criminon United Kingdom

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th June 2025

3. Accounting policies ***(continued)***

Financial instruments ***(continued)***

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Appeals and donations	6,573	6,573	2,153	2,153
Gift aid tax reclaimed	249	249	233	233
Grants received	88,371	88,371	99,336	99,336
	95,193	95,193	101,722	101,722

Grants are detailed in the Trustees Report

Criminon United Kingdom

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th June 2025

.

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Rental income	17,185	17,185	15,660	15,660
Interest on cash deposits	1,271	1,271	2,366	2,366
	18,456	18,456	18,026	18,026

7. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities - Advertising and publicity	185	185	7,060	7,060

8. Expenditure on charitable activities

	Unrestricted Funds **£**	**Total Funds 2025** £	Total Funds 2024 £
Course delivery	156,558	70,541	52,105
Staff costs	65,344	65,344	91,855
Administrative costs	20,673	20,673	23,821
Governance costs	2,114	2,114	2,593
	158,672	158,672	170,374

9. Expenditure on governance costs

	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Independent examiner	2,080	2,080	2,580
Other costs	34	34	13
	2,114	2,114	2,593

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	6,410	512

11. Independent examination fees

	2025 £	2024 £
Independent examination of the financial statements	2,080	2,580

Criminon United Kingdom

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th June 2025

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	63,352	87,230
Social security costs	1,992	4,625
	65,344	91,855

The average head count of employees during the year was 2 (2024: 3).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £63,352 (2024: £87,230).

13. Trustee remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

14. Tangible fixed assets

	Freehold property	Fixtures and fittings	**Total**
	£	£	**£**
Cost			
At 1st July 2024 and 30th June 2025	293,232	2,436	295,668
Depreciation			
At 1st July 2024	–	1,492	1,492
Charge for the year	5,864	546	6,410
At 30th June 2025	5,864	2,038	7,902
Carrying amount			
At 30th June 2025	287,368	398	287,766
At 30th June 2024	293,232	944	294,176

15. Stocks

	2025	2024
	£	£
Consumables	261	261

Criminon United Kingdom

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30th June 2025

16. Debtors

	2025	2024
	£	£
Prepayments and accrued income	45	45
Other debtors	11,379	20,869
	11,424	20,914

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,080	2,580
Social security and other taxes	–	1,990
Other creditors	–	5,385
	2,080	9,955

18. Analysis of charitable funds

Unrestricted funds

	At 1st July 2024	Income	Expenditure	At 30th June 2025
	£	£	£	£
General funds	107,693	113,649	(147,129)	74,213
Designated Fund	293,232	–	(5,864)	287,368
	400,925	113,649	(152,993)	361,581

	At 1st July 2023	Income	Expenditure	At 30th June 2024
	£	£	£	£
General funds	165,379	119,748	(177,434)	107,693
Designated Fund	293,232	–	–	293,232
	458,611	119,748	(177,434)	400,925

The Trustees have classified the freehold property which is used for the charity office and for rental income as a designated unrestricted fund as this fund is not readily available to use for the general day to day funding of the charity.

19. Related parties

A member of key management personnel, Mr P Tyler, was in receipt of a loan from the Charity which was approved by the trustees. At the balance sheet date £11,318 (2024: £20,815) was due to the charity. Interest was charged on this balance at HMRC's official rate of interest.
A member of key management personnel, Mr P Tyler, paid the charity a market rate of rent to occupy the residential area above the Charity's office. Rent of £6,744 (2024: £7,484) was received in the year.

Criminon United Kingdom

Company Limited by Guarantee

Management Information

Year ended 30th June 2025

The following page does not form part of the financial statements.

Criminon United Kingdom

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30th June 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Appeals and donations	6,573	2,153
Git aid tax reclaimed	249	233
Grants - other	88,371	99,336
	95,193	101,722
Investment income		
Income from investment properties	17,185	15,660
Interest on cash deposits	1,271	2,366
	18,456	18,026
Total income	113,649	119,748
Expenditure		
Costs of other trading activities		
Publicity	185	7,060
Expenditure on charitable activities		
Wages and salaries	63,352	87,230
Employer's NIC	1,992	4,625
Rates and water	1,285	2,896
Light and heat	3,094	2,048
Repairs and maintenance	191	9,371
Insurance	684	658
Licence fees	4,404	5,208
Accountancy fees	2,080	2,580
Legal and professional fees	34	13
Telephone	1,243	1,178
Other office costs	7,475	3,476
Depreciation	6,410	511
Postage	52,095	36,526
Membership costs	14,105	10,371
Computer software and maintenance	50	3,354
Bank charges	178	329
	158,672	170,374
Total expenditure	158,857	177,434
Net expenditure	(45,208)	(57,686)

CRIMINON UNITED KINGDOM

England & Wales - Charity number 1098120

Accounts

Company registration number: 4801751
Charity registration number: 1098120

Criminon United Kingdom

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

Criminon United Kingdom

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 12
Independent Examiner's Report	13
Statement of Financial Activities	14 to 15
Balance Sheet	16
Notes to the Financial Statements	17 to 28

Criminon United Kingdom

Reference and Administrative Details

Secretary	Mrs Aniko Huszar-Bekasy
Charity Registration Number	1098120
Company Registration Number	4801751
	The charity is incorporated in England and Wales.
Registered Office	42-44 Copthorne Road Felbridge East Grinstead West Sussex RH19 2NS
Independent Examiner	Grant Sellers Limited Bank Court Manor Road Verwood Dorset BH31 6DY

CRIMINON UNITED KINGDOM

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their report and accounts for the year ended 30 June 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee, with the liability of members restricted to £10 each. It is exempt from including "Limited" in its title under Section 60 of the Companies Act 2006.

It is registered as a charity with the Charity Commission for England and Wales, charity number 1098120. The directors of the company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees who are also the directors, for the purpose of company law, and who served during the year were:

M J Billing
E A Bailey
A D McGuigan

Recruitment and appointment of new trustees

Trustees have the power to appoint new trustees and to identify likely candidates. If a suitable person is suggested and this is unanimously agreed by the current Trustees, they will then be approached to ask whether they are willing and able to be considered for the position.

They are given an induction pack consisting of the Charity's governing documents, the latest annual report and accounts, minutes of the most recent Trustees' meeting and the Charity Commission's Publication CC3a: THE ESSENTIAL TRUSTEE. They are encouraged to download and study the full document CC3.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The Board of Trustees, which currently consists of three members, meets regularly to oversee the administration of the charity.

The Board of Trustees would like to thank the Executive Director and Deputy Executive Director that manage the day-to-day operations of the charity on a full-time basis and the volunteers for continuing to contribute towards the success of the charity.

The Board of Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Organisational Structure

The charity operates as an independent entity. It has fraternal links to a worldwide network of Criminons. Criminon UK is administered by two full-time staff, one part-time staff plus a network of trained tutors and administrative volunteers. There were 50 volunteers at the year end. The staff and volunteers have contributed over 16,000 hours, assisting in the rehabilitation of hundreds of offenders throughout the UK.

Objectives and Activities

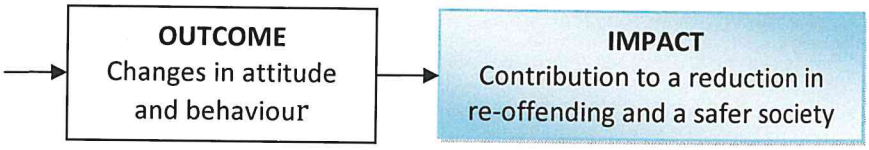
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for the public benefit.

The charity's objects are to assist in the reformation and rehabilitation of persons who have at any time been convicted of any crime.

Our aim is to improve the social welfare of offenders by assisting them in their education and rehabilitation, so that they can make a positive contribution to society.

Our programme seeks to address:

- Reading and learning skills
- Drug and alcohol abuse
- Self-respect and confidence
- Anti-social conduct
- Ability to solve problems



Our courses are unique in that:

- They give the offenders a tool-box of life-skills, allowing them to reflect on their own experiences, so each of our courses is personal to ***them***.
- The course has both theoretical and practical application to show their understanding.
- They have to get **100%** of the course correct as our courses are designed to empower them to make positive changes to their life, so they need to fully understand the course.
- They are facilitated through a network of volunteer tutors who are passionate about changing offenders' lives.

To achieve the above, the charity delivers 11 distance learning courses by mail, which covers subjects such as drug awareness, literacy, effective communication and a clear moral code.

The Understanding & Overcoming Addiction, Learning Skills, Learning How to Learn and Restoring Self-Respect courses are accredited by Laser Learning Awards, an educational body affiliated with the University of Kent. Membership of Laser Learning Awards has been ongoing since 2005.

The advantages of accreditation to the offender are that:

1. It often gives them the first publicly recognised qualification they have ever had.
2. The courses give them credits towards further education.
3. It allows them to engage in an officially recognised course of study as part of their sentence planning.

Some of the benefits of the distance learning approach are:

1. Any offender, including those who do not have access to mainstream prison education, have the opportunity to participate in Criminon courses, allowing them to gain necessary life skills to assist in their personal rehabilitation.
2. Flexibility to the individual offender's ability and needs.
3. The courses have both theoretical and practical elements which allow the offender to demonstrate that he/she can apply the information he/she has learnt.
4. The offender continues with the same tutor throughout all the courses, where possible, to maintain a close working relationship.

The charity's aims, objectives and activities are reviewed each year to ensure it remains focused on its stated purpose. This review looks at what has been achieved and the outcome of its work in the previous 12 months. It looks at the success of the charity's activity and the benefits it has brought to those participants that are engaged with.

Achievements and Performance

Since the previous trustee report the following has been achieved:

1. During 2023/2024, 1550 offenders enrolled on one of the Criminon UK courses.
2. There were 705 offenders completing at least one course during the same period.
3. There were over 700 learners still progressing on a course at year end;
4. During 2023/2024, a further 22 Criminon Mentors have been trained. The number of active Mentors was 139 this year. This has enabled current programme participants to learn transferrable skills that can be used to benefit other offenders, whether on a Criminon course or other study. The results have shown a greater degree of engagement with beneficiaries and non-participants.

Mentor Testimonials

"I've been working with this one chap for quite a long time. When we first started he couldn't read or write at all. He's now reading books all the time and his writing is amazing. He's writing his own poetry, letters to his children and he now has applied to enrol in the learning course. I'm so proud and I love it. For me I came into prison with no intention of learning. My eyes have been truly opened and I really do enjoy to learn and realised it's not too late and anyone can do it." **R.J., HMP Parc**

"I got great satisfaction and a boost in confidence. The Governor presented me with an Amends Award for all the work I do. The prison inspectors were in and had questionnaires for everybody to fill in. So I used the Word Clearing skill to help 10 people be able to complete their forms." **J.E., HMP Highpoint**

"I managed to mentor 21 people needing assistance with coursework and applications. My knowledge gained from my Criminon courses was invaluable as I would never have been able to help all these people." **K.B., HMP Woodhill**

"Someone was struggling to understand a few of the words in their workbook, so I showed them how to look the words up in a dictionary and how best to learn those words by using them in sentences so that they make sense. He was very grateful of my help and thanked me for helping him study better." **A.E., HMP Gartree**

Mentee comments

"Mr Wilson has helped me with not only Criminon but my education and general day to day needs and I can honestly say that the motivation and confidence he has given me has helped me to change my life around." **A.S., HMP Garth**

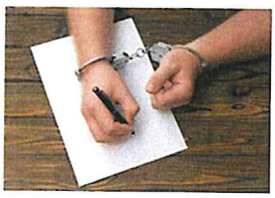
"He sat down and read the booklet out. He was very helpful and also helped me with my spelling as I have learning disability. He was a very good Mentor, thank you." **Mentee, HMP Woodhill**

"Robin is very understanding and wants me to be the best I can and this is down to the way he helps me. He is polite and caring, he wants to help others which to be honest without him telling me about this course and helping me then I would of lost all contact with my family and kids but now they see I'm wanting to change. This is down to Robin so please let him know how much he has changed my life and helped me have my kids in my life. He has saved me." **R.M., Mentee, HMP Portland**

Improving Our Evidence

Outcomes and impact are monitored and evaluated in a number of ways:

1) Testimonials and life stories that show how our intervention has made a difference to offenders' lives.



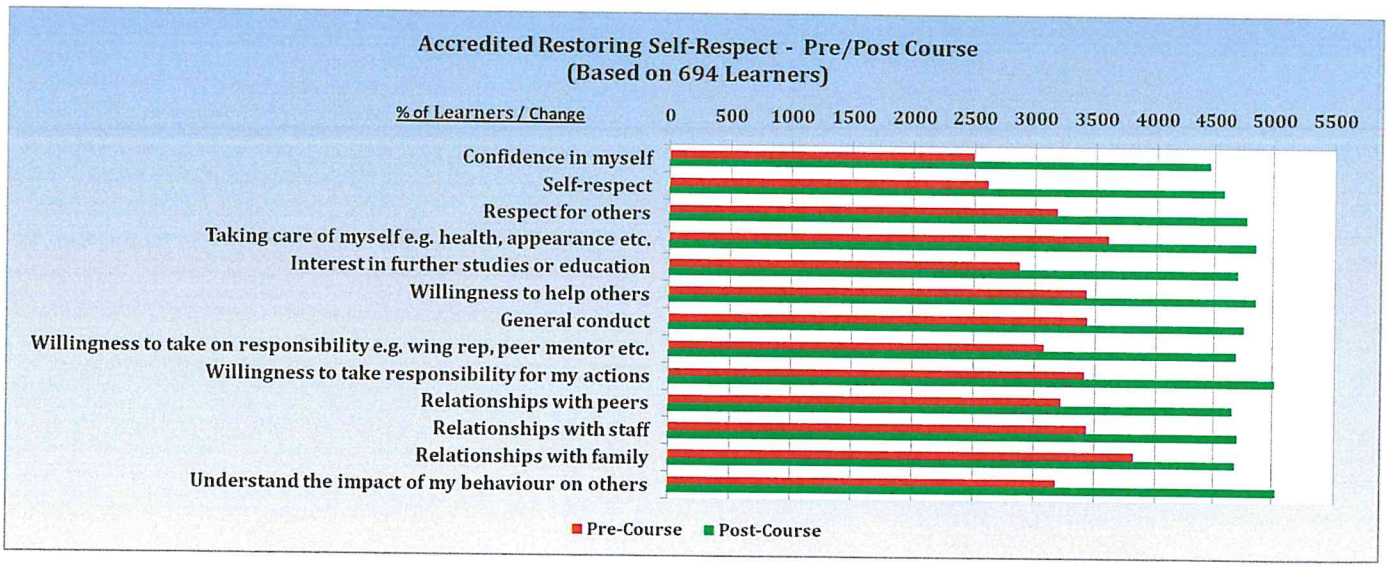
"I now find it easier to learn. Whenever I come into trouble, I use methods /tools learnt through this course my confidence and enthusiasm toward expanding my knowledge has increased, with this creating a new- found passion for learning. I will continue to use all that I have learnt throughout my present journey and upon release. Furthermore, it has increased my capacity to help others, as I am more able to give advice regarding struggles with learning." **E.A., HMP Ashfield (Learning How to Learn)**

"I really enjoyed understanding and overcoming addiction course I have learnt and developed knowledge and new skills which include objective exercises. This course has changed my life and now I recommend this course to others who will benefit from this course. I now talk to individuals with drug issues and motivate them on coming of drug addiction and can now safely advice them step by step. My goal is to help us many individuals as possible. This will not just benefit them but their loved ones as well when they can restore their relationships with loved ones. I would like to say a big thank you to Criminon and the team and my mentor/tutor Jimmy and anyone else who played a part in changing my life for all the help and support and guidance they have provided me and for believing in me and give me the motivation and clear feedback that has helped me complete the course. Thank you very much, may God bless you. " **S.H., HMP Featherstone (Understanding and Overcoming Addiction)**

"I was unsure when I started how this course would benefit me, but must say that once it got here and I had time to go through the whole thing that I realised how thorough it was. The questions really made me think and assess my feelings. My thoughts have been made clearer and my mistakes in a life highlighted to me. It's made my choices and plans for the future clearer too. The way it is arranged and questions posed help me work through the course quickly and easily, making my thoughts and ideas for the future more secure and hopeful. My self-respect, thoughts for others has improved tenfold. Many thanks."
B.W., HMP Peterborough (Restoring Self-Respect)

"This course has enabled me to fully comprehend all of the avenues in life that was keeping me from finding happiness/contentment. For example improving my environment, seeking to live with the truth as opposed to being dismissive or in denial, setting a good example to those around me, honouring and helping my parents etc. I have learned the importance of being true to myself and approaching life with a more positive and open-minded approach. This has enabled me to accept that I may be wrong at times in what I think, do or say and that's fine as long as a then learn from it so that I can stay on the right path of happiness for myself and the people that I influence."
M.R., HMP Warren Hill (Restoring Self-Respect)

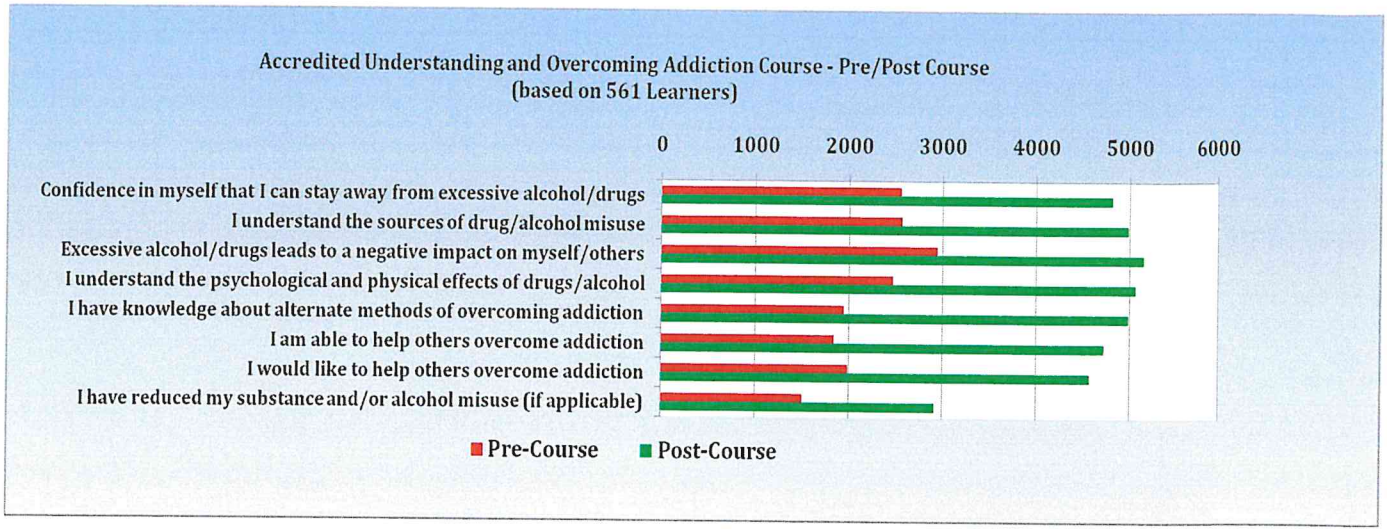
2) All completed students are sent Pre/Post Course Questionnaires which ask the offender to evaluate the difference a course has made by scoring statements on a scale of 1 (low) to 10 (high), both before they started the course and after, as this gives a better measurement of impact.



"it has made me feel upliffted and boosted my confidence." **H.M The Mount (41 point increase)**

"it has changed my whole perspective of how I am, how I treat people and how to approach my future."
R.A., HMP New Hall (55 point increase)

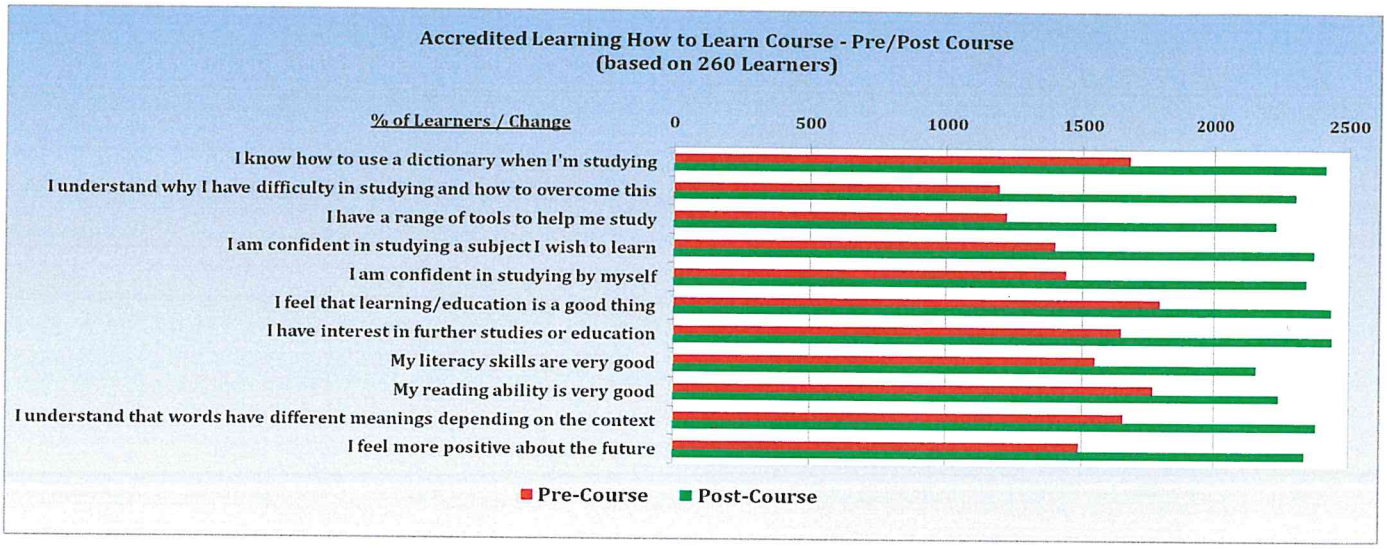
"This course was a massive eye opener. Made me think differently and changed my life."
S.H., HMP Oakwood (48 point increase)



"It's given me the confidence to stay away from excessive alcohol." **J.B., HMP Hull (63 point increase)**

"It has put me on the path to recovery." **D.P., HMP Oakwood (66 point increase)**

"I now feel I have the tools to live a drug free life." **J.B., HMP Swaleside (48 point increase)**

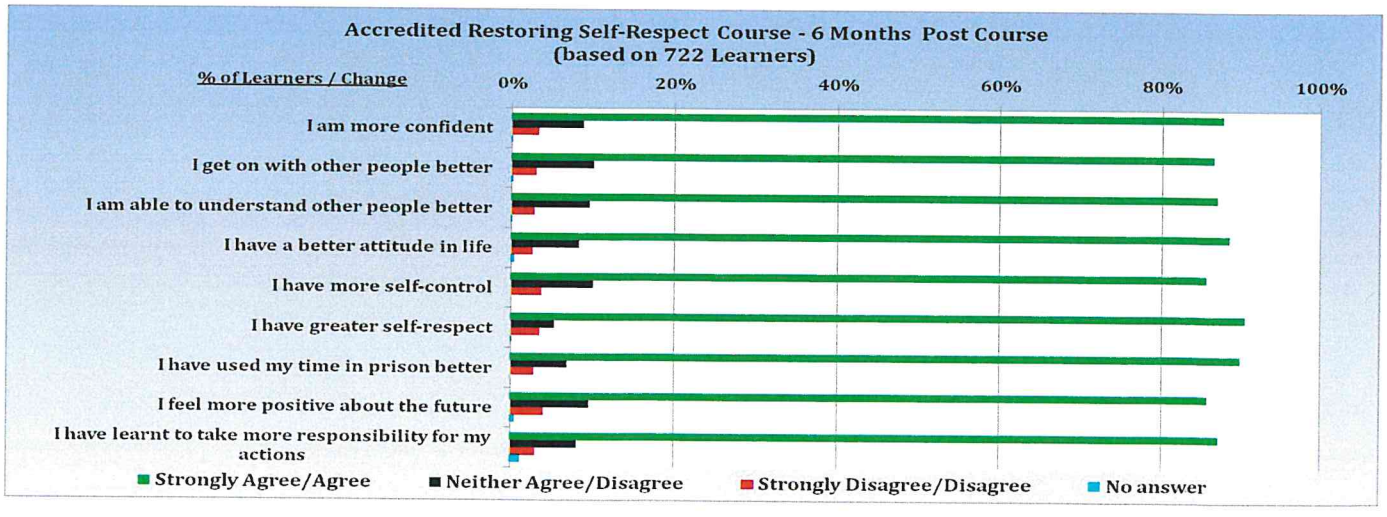


"It's given me a positive way of thinking." **M.S., HMP Frankland (65 point increase)**

"It's made me more confident to try other courses." **P.P., HMP Ashfield (64 point increase)**

"I'm more confident and have more self belief." **K.M., HMP Grendon (45 point increase)**

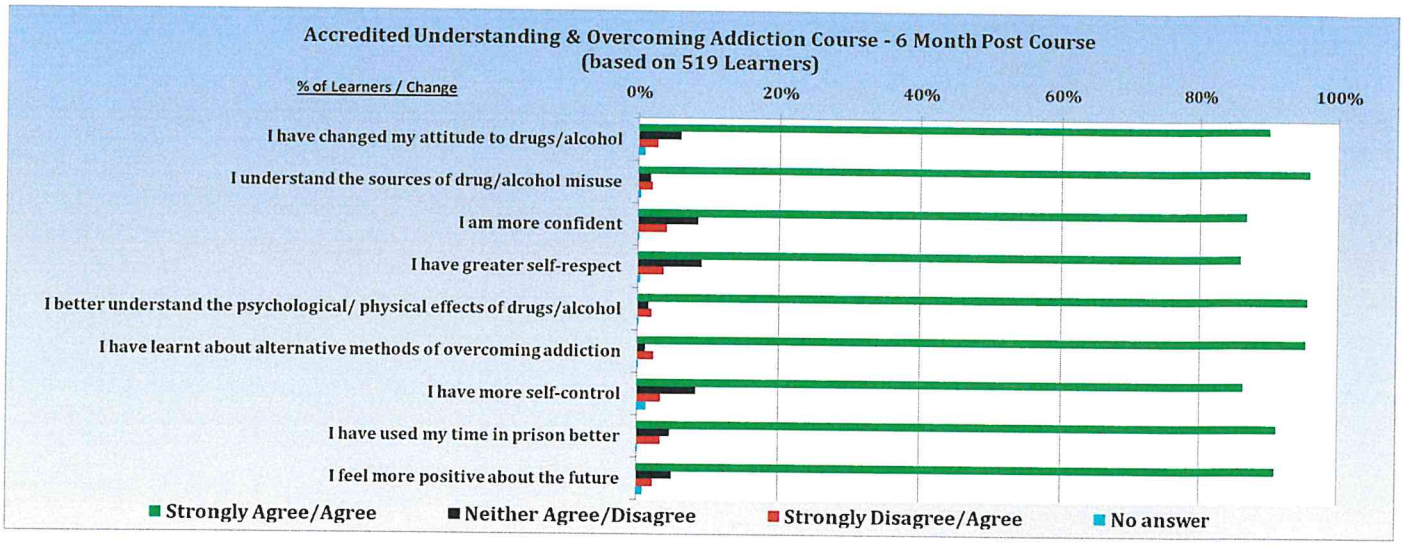
3) We continue to obtain 6-month post-course evaluation questionnaires to show sustainability of impact.



"It has given me the tools to look at life and live it with courage and confidence."
S.B., HMP Full Sutton (Strongly Agree improvements in all categories)

"I can take responsibility for my behaviour now."
R.B., HMP Bullingdon (Strongly Agree improvements in all categories)

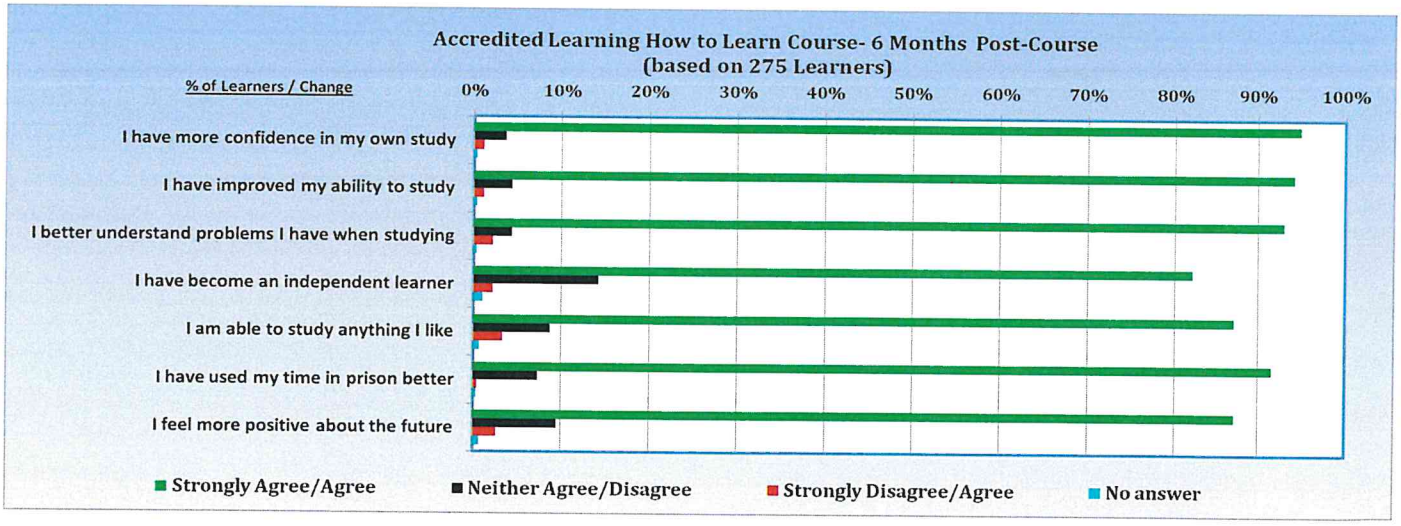
"This course gave me a positive attitude towards people and most importantly myself and a whole new attitude on the future." **G.G., HMP Oakwood (Agree/Strongly Agree improvements in all categories)**



"I am drug and alcohol free." **R.B., HMP Bullingdon (Strongly Agree improvements in all categories)**

"I can now enjoy life knowing that I am drug free."
M.H-S., HMP Highpoint (Strongly Agree improvements in all categories)

"I have been taken on as a drugs rehab mentor."
J.J., HMP Swaleside (Agree/Strongly Agree improvements in all categories)

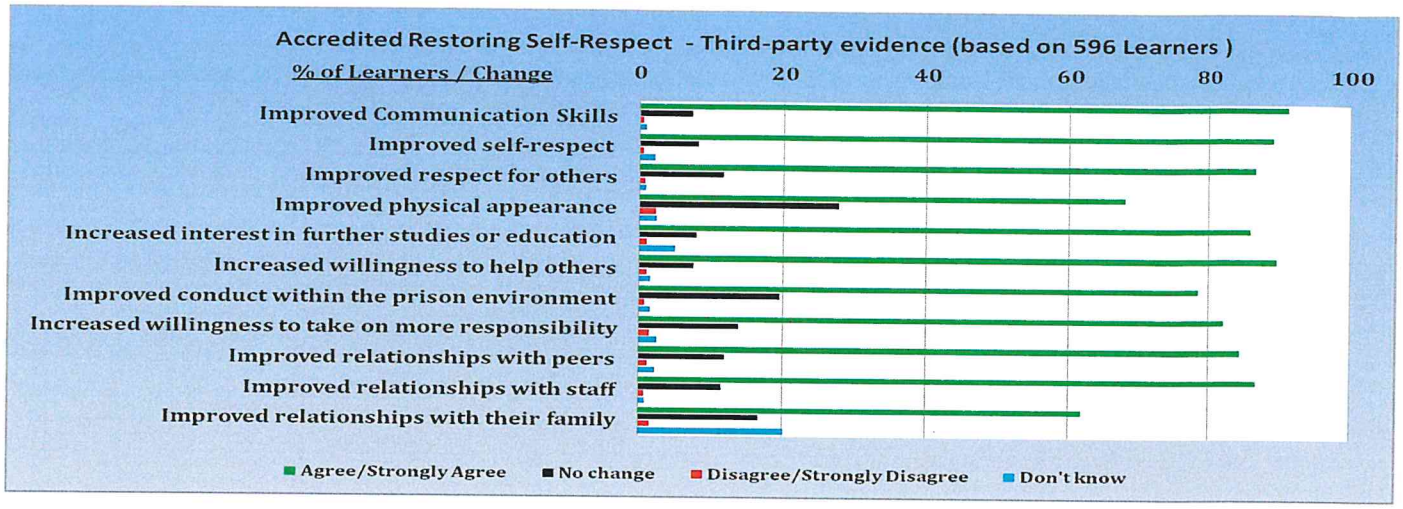


"The course is very positive I improved my skills 100%."
G.G., HMP Frankland (Strongly Agree improvements in all categories)

"This course gave me more determination to never come back to prison."
W.H., HMP Dovegate (Agree/Strongly Agree improvements in all categories)

"I feel very positive about the future."
D.C., HMP Birmingham (Agree/Strongly Agree improvements in all categories)

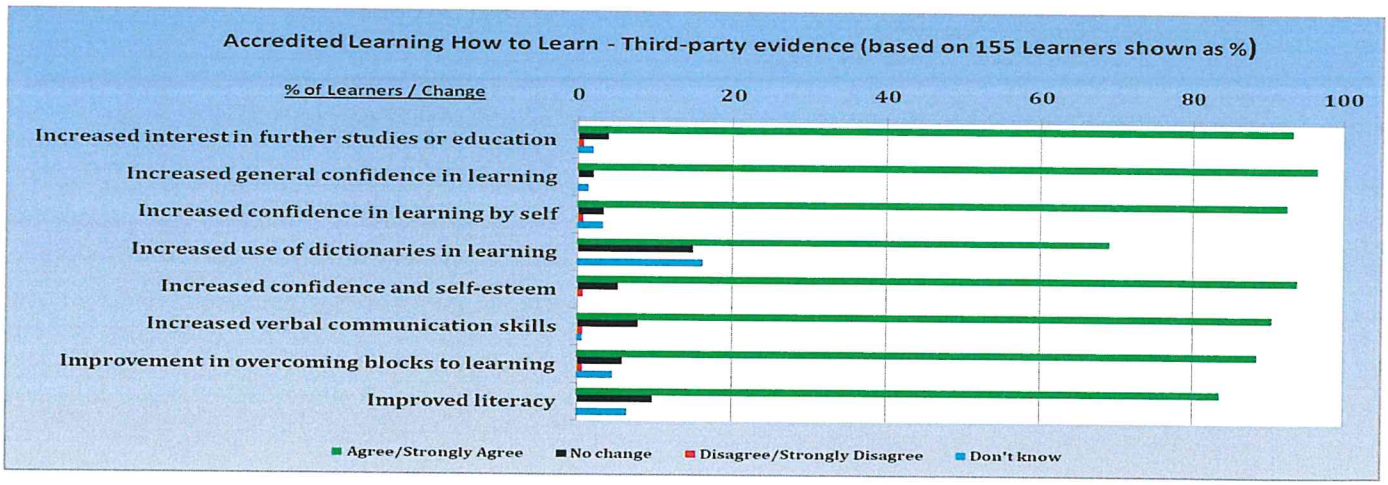
4) Continuing to obtain 3rd party evidence from prison staff that have worked with Criminon UK beneficiaries and can observe any changes made relating to offenders completing the Restoring Self-Respect Course and Learning How to Learn Course.



"I have known Lester for quite some time as his personal wing staff. I have noticed a lot of change in his behaviour during and after the completion of this course, basically the improvement in his physical appearance, self control and respect for others and always been very polite to staff and inmates on the wing. He has improved a lot in every area of life." **Officer, HMP Oakwood (Strongly Agree improvements in 9 categories, 2 Agree)**

"I have seen Daniel make huge progress over the last year. He is a massive support to his peers on the wing. He shares his knowledge about Criminon courses to everybody on the wing and refers them. He also helps them with their Criminon courses. He has made a lot of improvement in the skills mentioned above."
Recovery Worker, HMP Oakwood (Strongly Agree improvements in all categories)

"Markie continues to go above and beyond in all aspects of his rehabilitation. Since completing the course he has demonstrated a positive willingness to learn and develop."
Probation Officer, HMP Guys Marsh (Strongly Agree improvements in 10 categories, 1 Agree)



"Since the course, Mr Cook has an increased appetite to learn and better himself and has better self-confidence."
Band 3 Officer, HMP Swaleside (Agree/Strongly Agree improvements in all categories)

"Frank is highly motivated to use his time constructively. He is genuinely enjoying studying and it is clearly assisting him with his personal development. Really impressed and great to witness this."
Specialist Officer, HMP Grendon (Strongly Agree improvements in all categories)

"This course has helped him understand the difficulties he used to have and the behaviours."
Wing Staff, HMP Rye Hill (Strongly Agree improvements in all categories)

Financial Review

Income

The charity receives regular donations from many individuals, Trusts and organisations and this provides a steady income flow to allow the charity to continue its valuable work, sometimes in areas where little other assistance is available.

The following Charitable Trusts, Foundations and organisations donated funds in 2023/2024:

29th May 1961 Charitable Trust, Albert Hunt Charitable Trust, Alchemy Foundation, Barbour Trust, Bassil Shippam Charitable Trust, Brian Mitchell Charitable Trust, BWD Family Trust, CB&HH TAYLOR 1984 Charitable Trust, Centenary Lymm Charitable Trust, Chapman Charitable Trust, Charles Lewis Foundation, Condy Charitable Trust, Cumber Family Charitable Trust, Dalby Charitable Trust, Denman Charitable Trust, E&D Cadbury Trust, Fitton Trust, Forman Hardy Charitable Trust, Harford Charitable Trust, HDH Wills Grant, Helianthus Charitable Trust, Hon Co Gloucs Charitable Trust, HR Pratt Boorman Family Foundation, Hudson Charitable Trust, JC Seccombe Charitable Trust, Jessie Spencer Trust, JH Burn Charitable Trust, Kenilworth Lions Club, Lady Hind Trust, Leicester Lions, Lillie Johnson Charitable Trust, Lindsay Foundation, Littleborough Lions Club, Mageni Trust, March Lions Club, Marsh Christian Trust, Marsland McAdoo Charitable Trust, Mary Robertson Charitable Trust, Maud Elkington Charitable Trust, Mbili Charitable Trust, Mills & Reeve Charity, Mrs LD Rope Charitable Trust, Mulberry Trust, New Houses Trust, Paul Bassam Charitable Trust, Pennycress Trust, Peter Corah Foundation, Pettit Charitable Trust, Philip King Charitable Trust, R&D Turner Charitable Trust, Rainford Trust, Richard Cadbury Charitable Trust, Rothley Trust, S&D Lloyd Trust, Sir James Roll Charitable Trust, Sir John & Lady Amory Charitable Trust, Sir John Eastwood Foundation, SMB Charitable Trust, Susanna Peake Charitable Trust, Tay Charitable Trust, The Denman Charitable Trust, Thomas Farr Charity, Timothy Colman Charitable Trust, Upstream Trust, Valentine Trust, W & C Eynon Charitable Trust, WED Charitable Trust, William Leach Charitable Trust, WM Mann Charitable Trust.

The Board of Trustees would like, on behalf of all staff and volunteers, to warmly thank all of these organisations for their contributions throughout the year. Thanks also go to other donors who prefer not to be named, yet have made significant donations, and to the many regular, in-kind and one-off individual donors.

Fundraising Policy

The charity's fundraising activity is done in-house and no professional fundraiser or commercial participator was used. No complaints have been received by the charity in the accounting period. All fundraising by the charity is governed by the Code of Fundraising Practice.

Reserves Policy

The Trustees have decided to keep the reserves as an extra cushion and have approximately six months revenue as reserves. It was felt that investing at this stage would have tied up a large amount of funding and given limited flexibility to unforeseen expenditure or reduction in income.

Criminon United Kingdom

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr M J Billing
	Ms E A Bailey (resigned 30 June 2024)
	Ms A D McGuigan
Secretary:	Mrs M R Stacey (resigned 30 June 2024)
	Mrs Aniko Huszar-Bekasy (appointed 1 July 2024)

Statement of trustees' responsibilities

The trustees (who are also the directors of Criminon United Kingdom 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Criminon United Kingdom

Trustees' Report

The annual report was approved by the trustees of the charity on 10/2/2025 and signed on its behalf by:

Mr M J Billing
Trustee

Criminon United Kingdom

Independent Examiner's Report to the trustees of Criminon United Kingdom ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Criminon United Kingdom as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Sellers

Stephen Sellers FCA
Institute of Chartered Accountants in England and Wales

Bank Court
Manor Road
Verwood
Dorset
BH31 6DY

Date: 11 February 2025

Criminon United Kingdom

Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	2,386	2,386
Incoming resources from grants	3	99,336	99,336
Investment income	4	18,026	18,026
Total income		119,748	119,748
Expenditure on:			
Raising funds	5	7,060	7,060
Charitable activities	6	170,374	170,374
Total expenditure		177,434	177,434
Net expenditure		(57,686)	(57,686)
Net movement in funds		(57,686)	(57,686)
Reconciliation of funds			
Total funds brought forward		458,611	458,611
Total funds carried forward	18	400,925	400,925

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	115,903	115,903
Investment income	4	14,500	14,500
Total income		130,403	130,403
Expenditure on:			
Raising funds	5	6,180	6,180
Charitable activities	6	171,728	171,728
Total expenditure		177,908	177,908
Net expenditure		(47,505)	(47,505)
Net movement in funds		(47,505)	(47,505)
Reconciliation of funds			
Total funds brought forward		506,116	506,116
Total funds carried forward	18	458,611	458,611

The notes on pages 17 to 28 form an integral part of these financial statements.

Criminon United Kingdom

Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

The funds breakdown for 2023 is shown in note 18.

Criminon United Kingdom

(Registration number: 4801751)
Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	294,176	294,352
Current assets			
Stocks	13	261	261
Debtors	14	20,914	6,670
Cash at bank and in hand	15	95,529	159,791
		116,704	166,722
Creditors: Amounts falling due within one year	16	(9,955)	(2,463)
Net current assets		106,749	164,259
Net assets		400,925	458,611
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		400,925	458,611
Total funds	18	400,925	458,611

For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 14 to 28 were approved by the trustees, and authorised for issue on 10/2/2025... and signed on their behalf by:

.....
Mr M J Billing
Trustee

The notes on pages 17 to 28 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
42-44 Copthorne Road
Felbridge
East Grinstead
West Sussex
RH19 2NS

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Criminon United Kingdom meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presenting in sterling and rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings & equipment	4 years straight line
Land	Not depreciated
Buildings	2% on cost

Stock

Stock is valued at the lower of cost and net realisable value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations and gifts	2,153	2,153
Gift aid reclaimed	233	233
Grants, including capital grants;		
Grants received	99,336	99,336
Total for 2024	101,722	101,722
Total for 2023	115,903	115,903

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable	2,366	2,366
Rental income	15,660	15,660
Total for 2024	18,026	18,026
Total for 2023	14,500	14,500

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		7,060	7,060
Total for 2024		7,060	7,060
Total for 2023		6,180	6,180

	Total costs £

6 Expenditure on charitable activities

Notes to the Financial Statements for the Year Ended 30 June 2024

	Note	Unrestricted funds General £	Total funds £
Course delivery and administrator costs		52,105	52,105
Other administration costs		18,969	18,969
Staff costs		91,855	91,855
Governance costs	7	7,445	7,445
Total for 2024		170,374	170,374
Total for 2023		171,728	171,728

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,580	2,580
Depreciation, amortisation and other similar costs	511	511
Other governance costs	4,354	4,354
Total for 2024	7,445	7,445
Total for 2023	4,573	4,573

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	87,230	89,800
Social security costs	4,625	5,575
Pension costs	-	71
	91,855	95,446

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Administration	3	2

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £Nil (2023 - £85,554).

10 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	2,580	2,746

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 July 2023	293,232	2,100	295,332
Additions	-	336	336
At 30 June 2024	293,232	2,436	295,668
Depreciation			
At 1 July 2023	-	980	980
Charge for the year	-	512	512
At 30 June 2024	-	1,492	1,492
Net book value			
At 30 June 2024	293,232	944	294,176
At 30 June 2023	293,232	1,120	294,352

13 Stock

	2024 £	2023 £
Stocks	261	261

14 Debtors

	2024 £	2023 £
Prepayments	45	-
Other debtors	20,869	6,670
	20,914	6,670

15 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	60	40
Cash at bank	95,469	159,751
	95,529	159,791

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,990	-
Other creditors	5,385	15
Accruals	2,580	2,448
	9,955	2,463

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2023 - £71).

18 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General	458,611	119,748	(177,434)	400,925

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General	506,116	130,403	(177,908)	458,611

19 Analysis of net assets between funds

	Unrestricted funds General	Total funds at 30 June 2024
	£	£
Tangible fixed assets	294,176	294,176
Current assets	116,704	116,704
Current liabilities	(9,955)	(9,955)
Total net assets	400,925	400,925

	Unrestricted funds General	Total funds at 30 June 2023
	£	£
Tangible fixed assets	294,352	294,352
Current assets	166,722	166,722
Current liabilities	(2,463)	(2,463)
Total net assets	458,611	458,611

20 Related party transactions

A member of key management personnel, Mr P Tyler, was in receipt of a loan from the Charity which was approved by the trustees. At the balance sheet date £20,815 (2023: £6,608) was due to the charity. Interest was charged on this balance at HMRC's official rate of interest.

A member of key management personnel, Mr P Tyler, paid the charity a market rate of rent to occupy the residential area above the Charity's office. Rent of £7,484 (2023: £7,685) was received in the year.

CRIMINON UNITED KINGDOM

England & Wales - Charity number 1098120

Accounts

Company registration number: 4801751

Charity registration number: 1098120

Criminon United Kingdom

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

Criminon United Kingdom

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 23

Criminon United Kingdom

Reference and Administrative Details

Secretary	Mrs M R Stacey
Charity Registration Number	1098120
Company Registration Number	4801751
	The charity is incorporated in England and Wales.
Registered Office	42-44 Copthorne Road Felbridge East Grinstead West Sussex RH19 2NS
Independent Examiner	Grant Sellers Limited Bank Court Manor Road Verwood Dorset BH31 6DY

CRIMINON UNITED KINGDOM

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their report and the independently examined financial statements of the charity for the year end 30 June 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Structure, governance and management

The charity is a company limited by guarantee, with the liability of members restricted to £10 each. It is exempt from including "Limited" in its title under Section 60 of the Companies Act 2006.

It is registered as a charity with the Charity Commission for England and Wales, charity number 1098120. The directors of the company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees who are also the directors, for the purpose of company law, and who served during the year were:

M J Billing
E A Bailey
A D McGuigan

Recruitment and appointment of new trustees

Trustees have the power to appoint new trustees and to identify likely candidates. If a suitable person is suggested and this is unanimously agreed by the current Trustees, they will then be approached to ask whether they are willing and able to be considered for the position.

They are given an induction pack consisting of the Charity's governing documents, the latest annual report and accounts, minutes of the most recent Trustees' meeting and the Charity Commission's Publication CC3a: THE ESSENTIAL TRUSTEE. They are encouraged to download and study the full document CC3.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The Board of Trustees, which currently consists of three members, meets regularly to oversee the administration of the charity.

The Board of Trustees would like to thank the Executive Director and Deputy Executive Director that manage the day-to-day operations of the charity on a full-time basis and the volunteers for continuing to contribute towards the success of the charity.

The Board of Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Organisational Structure

The charity operates as an independent entity. It has fraternal links to a worldwide network of Criminons. Criminon UK is administered by two full-time staff, one part-time staff plus a network of trained tutors and administrative volunteers. There were 50 volunteers at the year end. The staff and volunteers have contributed over 19,000 hours, assisting in the rehabilitation of hundreds of offenders throughout the UK. Three of our volunteers have completed their university courses this year and are now employed in prisons, probation or related areas.

Objectives and Activities

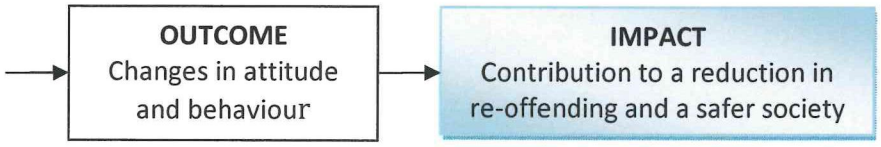
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for the public benefit.

The charity's objects are to assist in the reformation and rehabilitation of persons who have at any time been convicted of any crime.

Our aim is to improve the social welfare of offenders by assisting them in their education and rehabilitation, so that they can make a positive contribution to society.

Our programme seeks to address:

- Reading and learning skills
- Drug and alcohol abuse
- Self-respect and confidence
- Anti-social conduct
- Ability to solve problems



Our courses are unique in that:

- They give the offenders a tool-box of life-skills, allowing them to reflect on their own experiences, so each of our courses is personal to ***them***.
- The course has both theoretical and practical application to show their understanding.
- They have to get **100%** of the course correct as our courses are designed to empower them to make positive changes to their life, so they need to fully understand the course.
- They are facilitated through a network of volunteer tutors who are passionate about changing offenders' lives.

To achieve the above, the charity delivers 11 distance learning courses by mail, which covers subjects such as drug awareness, literacy, effective communication and a clear moral code.

The Understanding & Overcoming Addiction, Learning Skills, Learning How to Learn and Restoring Self-Respect courses are accredited by Laser Learning Awards, an educational body affiliated with the University of Kent. Membership of Laser Learning Awards has been ongoing since 2005.

The advantages of accreditation to the offender are that:

1. It often gives them the first publicly recognised qualification they have ever had.
2. The courses give them credits towards further education.
3. It allows them to engage in an officially recognised course of study as part of their sentence planning.

Some of the benefits of the distance learning approach are:

1. Any offender, including those who do not have access to mainstream prison education, have the opportunity to participate in Criminon courses, allowing them to gain necessary life skills to assist in their personal rehabilitation.
2. Flexibility to the individual offender's ability and needs.
3. The courses have both theoretical and practical elements which allow the offender to demonstrate that he/she can apply the information he/she has learnt.

4. The offender continues with the same tutor throughout all the courses, where possible, to maintain a close working relationship.

The charity's aims, objectives and activities are reviewed each year to ensure it remains focused on its stated purpose. This review looks at what has been achieved and the outcome of its work in the previous 12 months. It looks at the success of the charity's activity and the benefits it has brought to those participants that are engaged with.

Achievements and Performance

Since the previous trustee report the following has been achieved:

1. During 2022/2023, 1952 enrolled on one of the Criminon UK courses.
2. There were 841 offenders completing at least one course during the same period.
3. There were over 953 learners still progressing on a course at year end;
4. During 2022/2023, a further 24 Criminon Mentors have been trained. The number of active Mentors was 131 this year. This has enabled current programme participants to learn transferrable skills that can be used to benefit other offenders, whether on a Criminon course or other study. The results have shown a greater degree of engagement with beneficiaries and non-participants.

Mentor Testimonials

"To be a Criminon UK mentor and being able to help student with their studies would be defined as a wonderful achievement. During study, I have explained briefly what the course was about. I have gained and understand what is the exact meaning of a misunderstood word, and lack of mass. I have learned the way that how, I would be able to deal with problem and difficulty. I have very much enjoyed doing this course." **M.S., HMP Bure (Mentor)**

"To be honest I have benefitted massively, it's hard to try put it into words being able to become a Criminon mentor is a real blessing, then able to help and support other in their own learning journey is a great feeling because it wasn't so long ago it was me who needed the support and sometimes still do and I owe it all to the Criminon team because without the chance to take parts in these courses I wouldn't of been where I am today, I used to really struggle with any form of writing, no confidence at all and now I'm fully comfortable sitting down and taking on any coursework and not just this I'm able to help others to which is great and one of the best feelings ever and I owe it all to my tutor Kara for giving me the help and support and the little push when needed so big thank you to all of the Criminon team for making this possible." **S.F., HMP Manchester (Mentor)**

"The Mentor course has taught me how to best support mentees in the journey through learning. I'll be able to apply these skills not just to people doing Criminon UK courses, but in any other endeavour where I have the honour to be someone's mentor. Becoming a mentor is helping me to be a better communicator. This will help here in prison, and on release, helping me to stay outside. Thank you." **C.N., HMP Haverigg (Mentor)**

Mentee comments

"Darren the Mentor for Shannon Trust and Criminon used his knowledge to guide me and show that each word has its own meaning. I was getting 'gash' and 'gush' confused. Then he said that I can always ask for help as a Mentor for both charities and was willing to help me to ease my confusion. Darren is a great help and he is always willing to help if he can." **I.S., HMP Elmley (Mentee)**

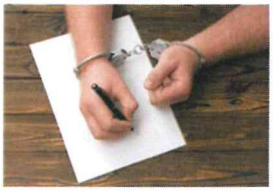
"Simon has again been a great help getting me through my course by guiding me, being kind and helpful. His great mentoring skills and fun but clear learning style make me want to continue to learn so thank you."
M.A., HMP Oakwood (Mentee)

"My name is Andrew and I have started the drug rehabilitation programme with yourselves through your Mentor Amir. He is very helpful and kind. We are grateful to have an inmate who has rehabilitated himself and is helping others." **A.F., Mentee**

Improving Our Evidence

Outcomes and impact are monitored and evaluated in a number of ways:

1) Testimonials and life stories that show how our intervention has made a difference to offenders' lives.



"Criminon has changed my life. I completed the course which I enjoyed doing. It helped build me up as being in prison, I felt I had no hope and that life was over. After doing this course I have self-respect and confidence in myself and my abilities to achieve good things in life. I now understand my feelings more and now understand confidence and self-esteem can be increased. I have told many other prisoners about Criminon and how it's changed my life and I will be telling more about the great work Criminon does helping prisoners change their lives."
C.S., HMP Moorland (Restoring Self-Respect)

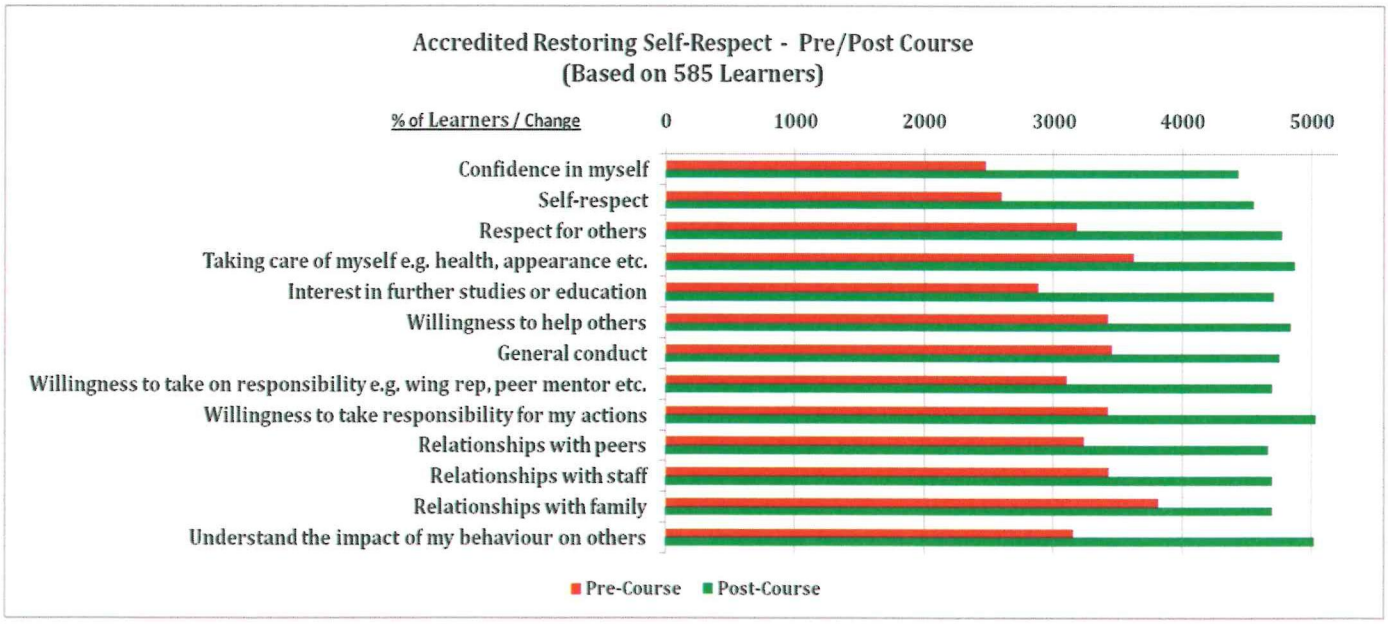
"This course has really helped me with a full understanding of the effects and dangers of all types of different drugs. It has been a huge wake up call to me and changed my perception upon all types of drugs. I never realised all the effects these drugs have and what they can cause to happen. Thank you so much for helping me understand so much from this course. I will continue championing this course to anyone who feels they want to make a change as it has such a massive impact on me. I also want to thank the tutors for all the help & support with this! Criminon is a fantastic charity helping people like me, make a change in life!"
M.C., HMP Birmingham (Understanding and Overcoming Addiction)

"This course has benefited me by helping me understand all the different barriers to studying. I can now use this to help others when doing my Shannon Hast work with helping them to learn to read or write."
J.L., HMP Hewell (Learning How to Learn)

"The learning skills course to me was very meaningful. It taught me how to study in ways I never thought I could. Usually when stuck on words I don't understand, I'd simply give up. Learning how to deal with the misunderstood word has allowed me to commit myself to work and study. I no longer give up, I use my newly gained knowledge to get me threw when I get stuck. It has truly helped as to date I've not given up on anything I've tried to complete regardless of how stuck I became. Thank you Criminon, thank you Pat." **F.P., HMP Parc (Learning Skills)**

"By completing the course I have been able to reflect on myself, view my actions and their consequences in a more meaningful and clear light, this course was challenging as it makes you think deeply and hard on actions and outcomes." **J.S., HMP Usk (Personal Integrity)**

2) All completed students are sent Pre/Post Course Questionnaires which ask the offender to evaluate the difference a course has made by scoring statements on a scale of 1 (low) to 10 (high), both before they started the course and after, as this gives a better measurement of impact.



"It has helped me see that I am more capable of achieving in my life than I previously thought. More confidence in my

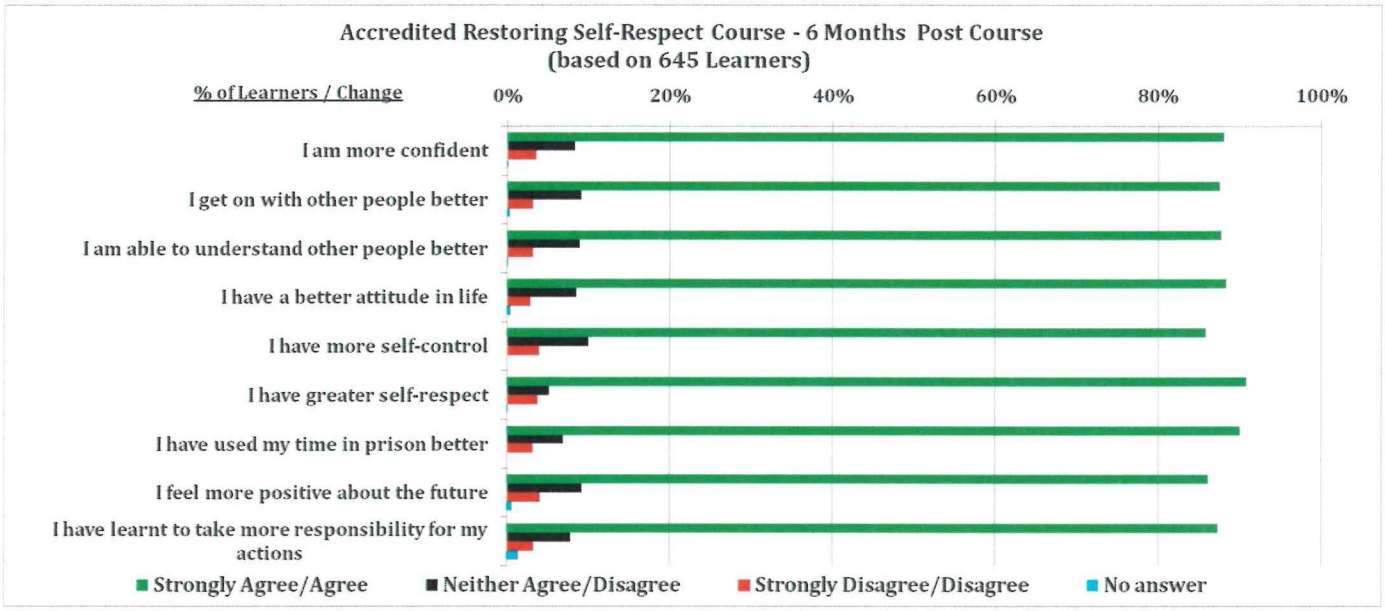
abilities" **J.D., HMP Risley (40 point increase)**

"This course has helped me to have a better understanding of my own emotions and how my own behaviours can impact others in both a positive and negative way. I also feel as though my confidence has grown."
C-B.M., HMP Wymott (28 point increase)

"It has helped me understand the massive impact I have caused to people. This course has given me the tools not to hurt people and live a trouble free life." **M.L., HMP Northumberland (48 point increase)**

"Increased and improved my self confidence and ability to communicate with other ethnicities and beliefs on all levels. The course has broadened my outlook and has helped me to understand other people and not to be judgemental where preconceived attitudes had previously coloured my viewpoint and made my attitudes seem a little bit narrow-minded and bigotted. I am now a better listener and it has helped in a lot of ways both personally and socially." **N.H., HMP Swaleside (45 point increase)**

3) We continue to obtain 6-month post-course evaluation questionnaires to show sustainability of impact.



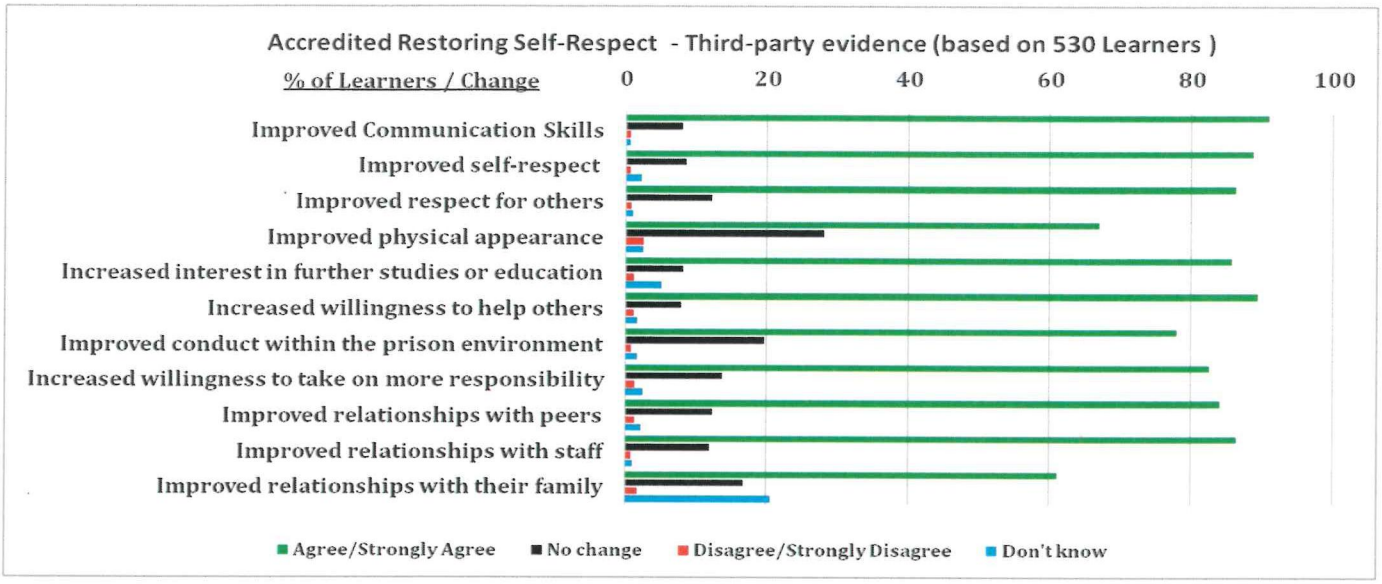
"I am doing amazing. It is unreal how much my life has turned around."
R.S., HMP Wayland (Agree/Strongly Agree improvements in all categories)

"My desire and ability to be patient and compassionate has increased."
D.W., HMP Stafford (Agree/Strongly Agree improvements in all categories)

*"To listen to people more, not react in a confrontational way, not to get angry easily & react. A more laid back approach to solving problems. "***M.B., HMP Grendon (Strongly Agree improvements in all categories)**

"I treat myself and others with a lot more respect. My outlook on life is much better,"
A.F., HMP Lowdham Grange (Agree/Strongly Agree improvements in all categories)

4) Continuing to obtain 3rd party evidence from prison staff that have worked with Criminon UK beneficiaries and can observe any changes made relating to offenders completing the Restoring Self-Respect Course and Learning How to Learn Course.



"He has shown a great improvement in all aspects since completing the course."
Officer, HMP Frankland (Agree/Strongly Agree improvements in all categories)

"Mr Turner is a model prisoner who engages well with staff and prisoners. He takes on his role as Peer Mentor and Prison Councillor with great commitment and energy."
Officer, HMP Full Sutton (Strongly Agree improvements in all categories)

"Mr Gill has improved since doing this course. He shows maturity, respect for others, and a politeness that a lot of prisoners don't show to others." **Officer, HMP Highpoint (Agree/Strongly Agree improvements in all categories)**

"David's attitude and relationship with others has improved immensely in the last months. He works as a Healthcare Support Worker in a team. His confidence has soared lately."
Officer, HMP Highpoint (Strongly Agree improvements in all categories)

"Mr Sarder is well behaved. I have seen improvements with him over the time he has spent on the wing."
Prison Officer, HMP Onley (Strongly Agree improvements in all categories)

Financial Review

Income

The charity receives regular donations from many individuals, Trusts and organisations and this provides a steady income flow to allow the charity to continue its valuable work, sometimes in areas where little other assistance is available.

The following Charitable Trusts, Foundations and organisations donated funds in 2022/2023:

Alchemy Foundation, Basil Samuel Charitable Trust, BWD Charitable Trust, Chesterhill Charitable Trust Limited, Dalby Charitable Trust, Dumbreck Charity, E H Smith Charitable Trust, Edward and Dorothy Cadbury Trust, Edward Cadbury Charitable Trust, Edward Vinson 1957 Charitable Settlement, Florence Turner Trust, , G J W Turner Charitable Trust, George A Moore Foundation, George Bairstow Charitable Trust , Gladys Wightwick Charitable Trust, Gordon Trust, Grace Trust, Grocers ' Charity, Guy Fawkes Charitable Trust, Haramead Trust, Harford Charitable Trust, Henhurst Trust, Hon ML Astors 1969 Charitable Trust, James Wise Charitable Trust, J R Corah Foundation, Kathleen Beryl Sleigh Charitable Trust, Kobler Trust, Leigh Trust, Lindsay Foundation, Mageni Trust, Manchester Guardian Society Charitable Trust, Marjory Boddy Charitable Trust , Marsh Charitable Trust, Mary Homfray Charitable Trust, Maud Elkington Charitable Trust, Mbili Charitable Trust, Michael Watson Charitable Trust, Mountbatten Memorial Trust, Nichol-Young Foundation, Notgrove Trust, Ostrich Charitable Trust, Paul Bassham Charitable Trust, Peter Courtauld Charitable Trust , Pettitt Charitable Trust, Powell's Trust, R G Hills Charitable Trust , R S Brownless Charitable Trust, Rest-Harrow Trust, Robert & Margaret Moss Charitable Trust, Roger and Douglas Turner Charitable Trust, Rowlands Charitable Trust, Sir Derek Greenaway Foundation, Sir James Reckitt Charitable Trust, Sir James Roll Charitable Trust, Sir John Sumner's Trust, Sir Robert Gooch Trust, Souldern Trust, Southborough and District Lions Club, St Judes Trust, Stella Symons Charitable Trust, Stone King Foundation, Sydney Black Charitable Trust, Sylvia and Colin Shepherd Charitable Trust, Tay Charitable Trust, , Upstream Charitable Trust, Valentine Charitable Trust, W E Dunn Charitable Trust, William A Cadbury Charitable Trust, William Howarth Charitable Trust.

The Board of Trustees would like, on behalf of all staff and volunteers, to warmly thank all of these organisations for their contributions throughout the year. Thanks also go to other donors who prefer not to be named, yet have made significant donations, and to the many regular, in-kind and one-off individual donors.

Fundraising Policy

The charity's fundraising activity is done in-house and no professional fundraiser or commercial participator was used. No complaints have been received by the charity in the accounting period. All fundraising by the charity is governed by the Code of Fundraising Practice.

Reserves Policy

The Trustees have decided to keep the reserves as an extra cushion and have approximately 10-11 months revenue as reserves. It was felt that investing in property at this stage would have tied up a large amount of funding and given limited flexibility to unforeseen expenditure or reduction in income.

The total reserve funds held as at 30 June 2023 were £458,611 (2022: £506,116). All reserves are unrestricted.

Criminon United Kingdom

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs M J Shuster (resigned 31 January 2023)
	Mr M J Billing
	Ms E A Bailey
	Ms A D McGuigan (appointed 31 January 2023)
Secretary:	Mrs M R Stacey

Statement of trustees' responsibilities

The trustees (who are also the directors of Criminon United Kingdom 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

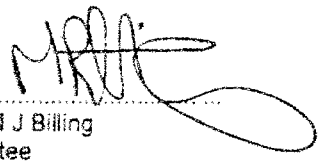
Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Criminon United Kingdom

Trustees' Report

The annual report was approved by the trustees of the charity on 24/1/24 and signed on its behalf by:



Mr M J Billing
Trustee

Criminon United Kingdom

Independent Examiner's Report to the trustees of Criminon United Kingdom ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Criminon United Kingdom as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Stephen Sellers FCA
Institute of Chartered Accountants in England and Wales

Bank Court
Manor Road
Verwood
Dorset
BH31 6DY

31 January 2024

Criminon United Kingdom

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	2,601	2,601
Incoming resources from grants	3	113,302	113,302
Investment income	4	14,500	14,500
Total income		130,403	130,403
Expenditure on:			
Raising funds	5	6,180	6,180
Charitable activities	6	171,728	171,728
Total expenditure		177,908	177,908
Net expenditure		(47,505)	(47,505)
Net movement in funds		(47,505)	(47,505)
Reconciliation of funds			
Total funds brought forward		506,116	506,116
Total funds carried forward	18	458,611	458,611

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	104,560	104,560
Investment income	4	14,554	14,554
Total income		119,114	119,114
Expenditure on:			
Raising funds	5	5,953	5,953
Charitable activities	6	172,336	172,336
Total expenditure		178,289	178,289
Net expenditure		(59,175)	(59,175)
Net movement in funds		(59,175)	(59,175)
Reconciliation of funds			
Total funds brought forward		565,291	565,291
Total funds carried forward	18	506,116	506,116

The funds breakdown for 2022 is shown in note 18.

Criminon United Kingdom

(Registration number: 4801751)
Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	294,352	294,814
Current assets			
Stocks	13	261	261
Debtors	14	6,670	11,269
Cash at bank and in hand	15	159,791	202,085
		166,722	213,615
Creditors: Amounts falling due within one year	16	(2,463)	(2,313)
Net current assets		164,259	211,302
Net assets		458,611	506,116
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		458,611	506,116
Total funds	18	458,611	506,116

For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006

The financial statements on pages 12 to 23 were approved by the trustees, and authorised for issue on 24/1/24 and signed on their behalf by:

Mr M J Billing
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
42-44 Copthorne Road
Felbridge
East Grinstead
West Sussex
RH19 2NS

These financial statements were authorised for issue by the trustees on 24 January 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Criminon United Kingdom meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presenting in sterling and rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings & equipment	4 years straight line
Land	Not depreciated
Buildings	2% on cost

Stock

Stock is valued at the lower of cost and net realisable value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations and gifts	2,337	2,337
Gift aid reclaimed	264	264
Grants, including capital grants;		
Grants received	113,302	113,302
Total for 2023	115,903	115,903
Total for 2022	104,560	104,560

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable	1,356	1,356
Rental income	13,144	13,144
Total for 2023	14,500	14,500
Total for 2022	14,554	14,554

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		6,180	6,180
Total for 2023		6,180	6,180
Total for 2022		5,953	5,953

	Total costs £

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Course delivery and administrator costs		60,701	60,701
Other administration costs		11,079	11,079
Staff costs		95,375	95,375
Governance costs	7	4,573	4,573
Total for 2023		171,728	171,728
Total for 2022		172,336	172,336

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Pension costs	71	71
Independent examiner fees		
Examination of the financial statements	2,746	2,746
Depreciation, amortisation and other similar costs	462	462
Other governance costs	1,294	1,294
Total for 2023	4,573	4,573
Total for 2022	3,716	3,716

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	89,800	95,889
Social security costs	5,575	5,152
Pension costs	71	182
	95,446	101,223

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Administration	2	3

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £85,554 (2022 - £82,477).

10 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	2,746	2,258

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 July 2022	293,232	2,100	295,332
At 30 June 2023	293,232	2,100	295,332
Depreciation			
At 1 July 2022	-	518	518
Charge for the year	-	462	462
At 30 June 2023	-	980	980
Net book value			
At 30 June 2023	293,232	1,120	294,352
At 30 June 2022	293,232	1,582	294,814

13 Stock

	2023 £	2022 £
Stocks	261	261

14 Debtors

	2023 £	2022 £
Other debtors	6,670	11,269

15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	40	10
Cash at bank	159,751	202,075
	159,791	202,085

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	15	55
Accruals	2,448	2,258
	2,463	2,313

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £71 (2022 - £182).

18 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General	506,116	130,403	(177,908)	458,611

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
General	565,291	119,114	(178,289)	506,116

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 June 2023 £
Tangible fixed assets	294,352	294,352
Current assets	166,722	166,722
Current liabilities	(2,463)	(2,463)
Total net assets	458,611	458,611

	Unrestricted funds General £	Total funds at 30 June 2022 £
Tangible fixed assets	294,814	294,814
Current assets	213,615	213,615
Current liabilities	(2,313)	(2,313)
Total net assets	506,116	506,116

20 Related party transactions

A member of key management personnel, Mr P Tyler, was in receipt of a loan from the Charity which was approved by the trustees. At the balance sheet date £6,608 (2022: £11,213) was due to the charity. Interest was charged on this balance at HMRC's official rate of interest.

A member of key management personnel, Mr P Tyler, paid the charity a market rate of rent to occupy the residential area above the Charity's office. Rent of £7,685 (2022: £7,846) was received in the year.

CRIMINON UNITED KINGDOM

England & Wales - Charity number 1098120

Accounts

Company registration number: 4801751
Charity registration number: 1098120

Criminon United Kingdom

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 30 June 2022

Criminon United Kingdom

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 23

Criminon United Kingdom

Reference and Administrative Details

Trustees	Mrs M J Shuster
	Mr M J Billing
	Ms E A Bailey
Secretary	Mrs M R Stacey
Principal Office	42-44 Copthorne Road Felbridge East Grinstead West Sussex RH19 2NS
	The charity is incorporated in England and Wales.
Company Registration Number	4801751
Charity Registration Number	1098120
Independent Examiner	Grant Sellers Limited Bank Court Manor Road Verwood Dorset BH31 6DY

CRIMINON UNITED KINGDOM

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their report and accounts for the year ended 30 June 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice (SORP (FRS 102)), "Accounting and Reporting by Charities".

Structure, governance and management

The charity is a company limited by guarantee, with the liability of members restricted to £10 each. It is exempt from including "Limited" in its title under Section 60 of the Companies Act 2006.

It is registered as a charity with the Charity Commission for England and Wales, charity number 1098120. The directors of the company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees who are also the directors, for the purpose of company law, and who served during the year were:

M J Billing
E A Bailey
M J Shuster

Recruitment and appointment of new trustees

Trustees have the power to appoint new trustees and to identify likely candidates. If a suitable person is suggested and this is unanimously agreed by the current Trustees, they will then be approached to ask whether they are willing and able to be considered for the position.

They are given an induction pack consisting of the Charity's governing documents, the latest annual report and accounts, minutes of the most recent Trustees' meeting and the Charity Commission's Publication CC3a: THE ESSENTIAL TRUSTEE. They are encouraged to download and study the full document CC3.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The Board of Trustees, which currently consists of three members, meets regularly to oversee the administration of the charity.

The Board of Trustees would like to thank the Executive Director and Deputy Executive Director that manage the day-to-day operations of the charity on a full-time basis and the volunteers for continuing to contribute towards the success of the charity.

The Board of Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Organisational Structure

The charity operates as an independent entity. It has fraternal links to a worldwide network of Criminons. Criminon UK is administered by two full-time staff, one part-time staff plus a network of trained tutors and administrative volunteers. There were 58 volunteers at the year end. The staff and volunteers have contributed over

28,000 hours, assisting in the rehabilitation of hundreds of offenders throughout the UK. Six of our volunteers have completed their university courses this year and are now employed in the prison or probation system.

Objectives and Activities

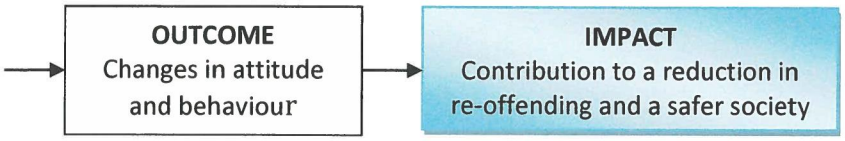
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for the public benefit.

The charity's objects are to assist in the reformation and rehabilitation of persons who have at any time been convicted of any crime.

Our aim is to improve the social welfare of offenders by assisting them in their education and rehabilitation, so that they can make a positive contribution to society.

Our programme seeks to address:

- Reading and learning skills
- Drug and alcohol abuse
- Self-respect and confidence
- Anti-social conduct
- Ability to solve problems



Our courses are unique in that:

- They give the offenders a tool-box of life-skills, allowing them to reflect on their own experiences, so each of our courses is personal to ***them***.
- The course has both theoretical and practical application to show their understanding.
- They have to get **100%** of the course correct as our courses are designed to empower them to make positive changes to their life, so they need to fully understand the course.
- They are facilitated through a network of volunteer tutors who are passionate about changing offenders' lives.

To achieve the above, the charity delivers 11 distance learning courses by mail, which covers subjects such as drug awareness, literacy, effective communication and a clear moral code.

The Understanding & Overcoming Addiction, Learning Skills, Learning How to Learn and Restoring Self-Respect courses are accredited by Laser Learning Awards, an educational body affiliated with the University of Kent. Membership of Laser Learning Awards has been ongoing since 2005.

The advantages of accreditation to the offender are that:

1. It often gives them the first publicly recognised qualification they have ever had.
2. The courses give them credits towards further education.
3. It allows them to engage in an officially recognised course of study as part of their sentence planning.

Some of the benefits of the distance learning approach are:

1. Any offender, including those who do not have access to mainstream prison education, have the opportunity to participate in Criminon courses, allowing them to gain necessary life skills to assist in their personal rehabilitation.
2. Flexibility to the individual offender's ability and needs.
3. The courses have both theoretical and practical elements which allow the offender to demonstrate that he/she can apply the information he/she has learnt.
4. The offender continues with the same tutor throughout all the courses, where possible, to maintain a close working relationship.

The charity's aims, objectives and activities are reviewed each year to ensure it remains focused on its stated purpose. This review looks at what has been achieved and the outcome of its work in the previous 12 months. It looks at the success of the charity's activity and the benefits it has brought to those participants that are engaged with.

Achievements and Performance

Since the previous trustee report the following has been achieved:

1. During 2021/2022, 1932 offenders enrolled on one of the Criminon UK courses;
2. There were 1017 offenders completing at least one course during the same period;
3. There were over 800 learners still progressing on a course at year end;
4. During 2021/2022, a further 31 Criminon Mentors have been trained. The number of active Mentors was 123 this year. This has enabled current programme participants to learn transferrable skills that can be used to benefit other offenders, whether on a Criminon course or other study. The results have shown a greater degree of engagement with beneficiaries and non-participants.

Mentor successes

"I give thanks to Criminon UK and my Criminon course mentor for supporting me through the Criminon mentor course. I have learned so much about myself as well as other people I have helped along the way I believe doing the mentoring course as changed me as a person as before I started the mentoring course I was getting into arguments with other prisoners and officers here at HMP Risley but now I have a full time servery job and I am very respected by staff." **R.B., HMP Risley**

"This course has helped me with my S.E.T course to see how mentees can get stuck with their studies, what I can do to help and way to promote confidence in the mentee as to achieve their goals." **S.C., HMP Full Sutton**

"I am currently studying for an Open University degree and the course I have just completed will, help me with overcoming any blocks to study and it has also helped me transfer study skills to what I am doing now. I have learnt a number of new techniques to overcome my block to study. I also am a Shannon Trust mentor and can use the skills I have learnt to help and support in new learners to overcome blocks." **S.D., HMP Lindholme**

"In this course I have learnt how to be able to mentor other Criminon students. This can mean that I will be able to get more people take on the courses. I have enjoyed studying this course and have also been involved with another Criminon mentor, by means of participating in a live Criminon mentor session. I look forward to supporting our students on their Criminon UK journey." **C.S., HMP Oakwood**

Improving Our Evidence

Outcomes and impact are monitored and evaluated in a number of ways:

1) Testimonials and life stories that show how our intervention has made a difference to offenders' lives.

"I have actually benefitted from this course a lot to be honest and it has taught me a lot in all scenarios and situations it has made me look and act on certain situations completely different and I have put some of them into play if not all this course can make you wiser than you already are and anyone doing this course will learn a great lot if they follow and practice the guidelines that are in this book I am very grateful to have taken part in this course and I am proud and shocked that I actually completed it due to me sometimes getting side tracked but when you start it and see the progress you get more into it and you don't want to stop I will recommend this to everyone and anyone I would like to thank Criminon for making these great courses and helping me achieve something good for myself and my tutor of course Andrina. Because I am in a bad place but this course takes your mind out of this bad place/jail. But you live and learn to progress and move forward towards positivity and greatness. Thank you." **R.R., HMP Lowdham Grange (Restoring Self-Respect)**

"This course has been a real learning curve, & I now feel very confident and being able to overcome any barriers that have previously held me back on my study. I now find study far easier than I did before, and it is all thanks to the learning methods taught on this course. By using these learning methods, I am now also able to help others who have hit a barrier during the own studies and teach them how to overcome them." **A.E., HMP Gartree (Learning Skills)**

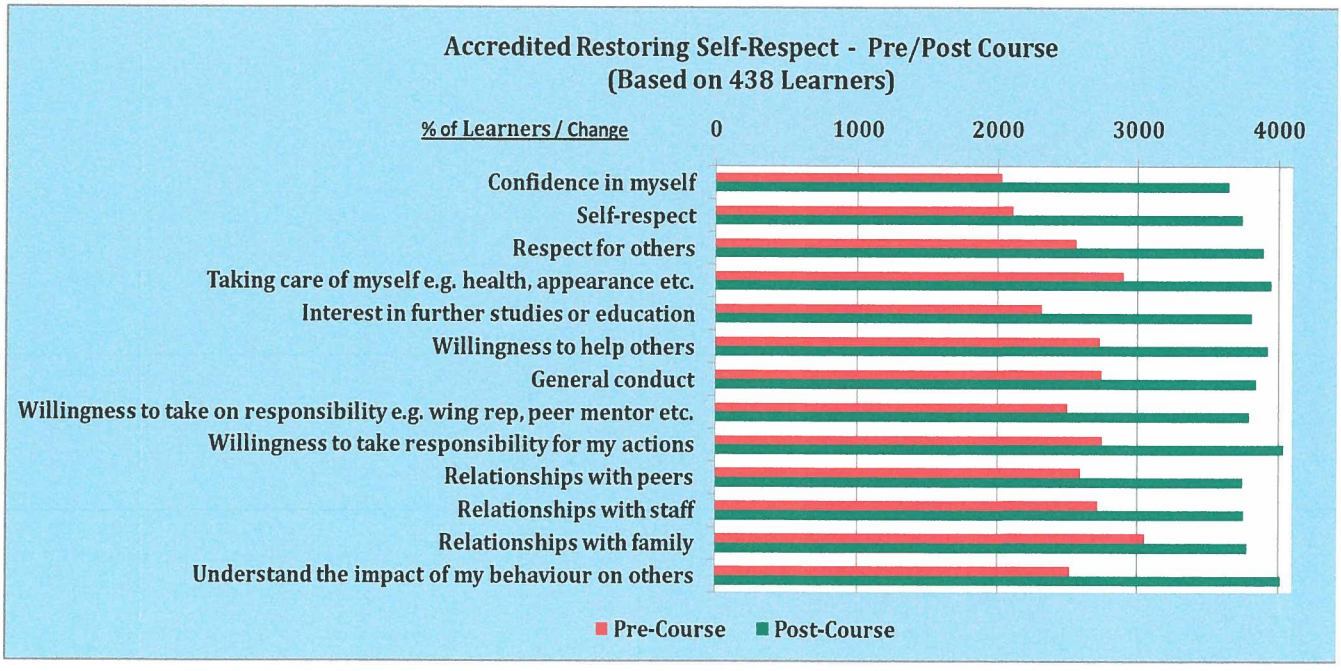
"By completing the conditions in life course I have benefited by understanding and being able to recognise the different conditions a person can be in and I have learnt the formulas which bring people to a higher condition in the life, I have used these formulas to improve my conditions in a lot of areas of my life." **C.T., HMP Berwyn (Conditions of Life)**

"When I started the course, I was in a very dark place, but not only has this course helped me theoretically but also practically by reminding me the purpose of life and why I am still around in the world. Having being sentenced just before I began this course not only was I over thinking but also had lost the will to live/improve myself. Through this course, I came to the knowledge of all the good things I was intentionally or unintentionally doing to make others happy. But I've also learnt to strive for my own happiness. At times, I did find it difficult to practise certain virtues, but at times I would do them unintentionally and realise it at the end of the day reflection time." **A.M., HMP Risley (Restoring Self-Respect)**

"While studying with Criminon I learned how to become systematic and methodical in my thoughts and my approach to solve problems. The course showed me and taught me about the importance of reading and understanding instructions. It explained that I should work at things (or read things) in short periods. It told me the importance of having keywords that build up a picture in logical stages so that my understanding grows from a positive base. The course taught me how the use of simple diagrams not only helped with my understanding of a problems, such a diagram became important if I am to explain something to someone else. Overall, the course has boosted my self-confidence and giving me the mental strength to communicate something more efficiently and quickly to others. Thank you." **A.B., HMP Ashfield (Learning How to Learn)**

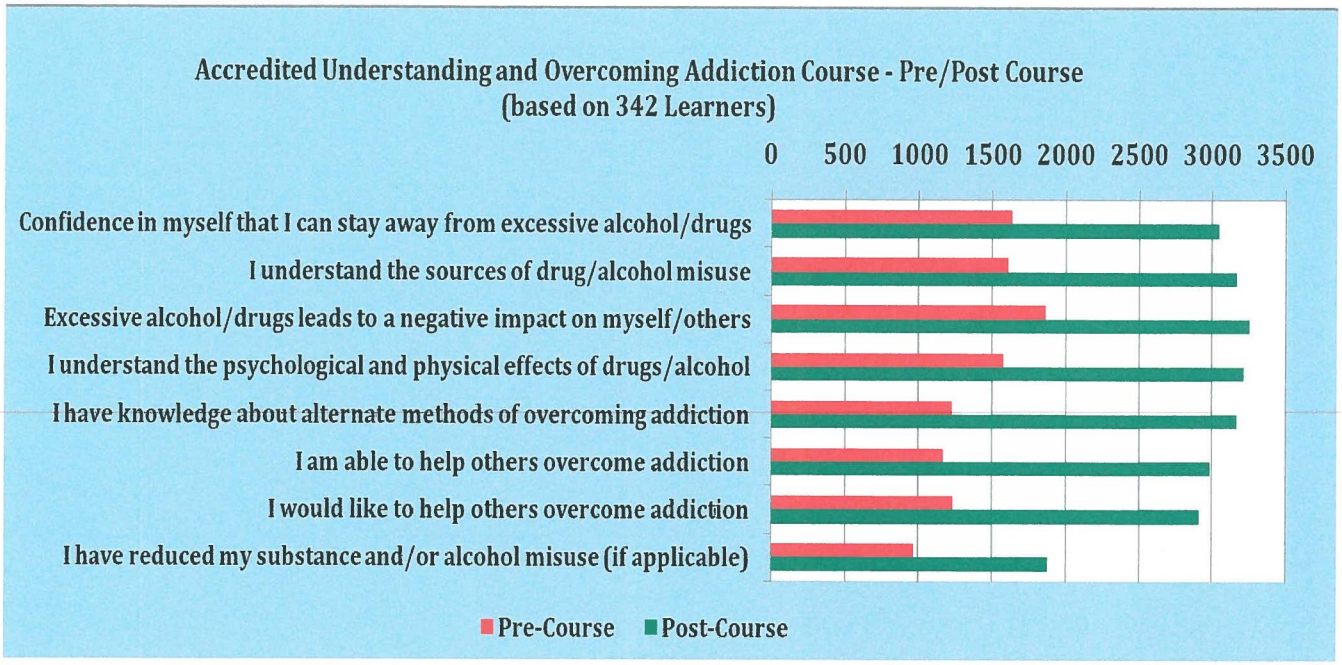
"Where do I start when it comes to the benefits of How to Get Along With Others course? I think the name says it all. It gives you the tools you need to confidently get along with others no matter what mood they may be in, excellent course, thoroughly enjoyed it. I would recommend to anyone. Great direction and support from my tutor also. Overall I'm overjoyed with the skills I've developed to help me in everyday life. I can now confidently say I can get along with anyone. Thanks Criminon!" **M.C., HMP Oakwood (How to Get Along With Others)**

2) All completed students are sent Pre/Post Course Questionnaires which ask the offender to evaluate the difference a course has made by scoring statements on a scale of 1 (low) to 10 (high), both before they started the course and after, as this gives a better measurement of impact.



"I realise how my life was influenced by others, causing me pain and anguish so my self-respect was stripped away and I became reliant on the wrong people. I now get involved with others. I now exercise daily. I also made contact with my family, who I have not spoken to in 2 years. I am doing further education and more Criminon courses."
G.R., HMP Rye Hill (66 point increase)

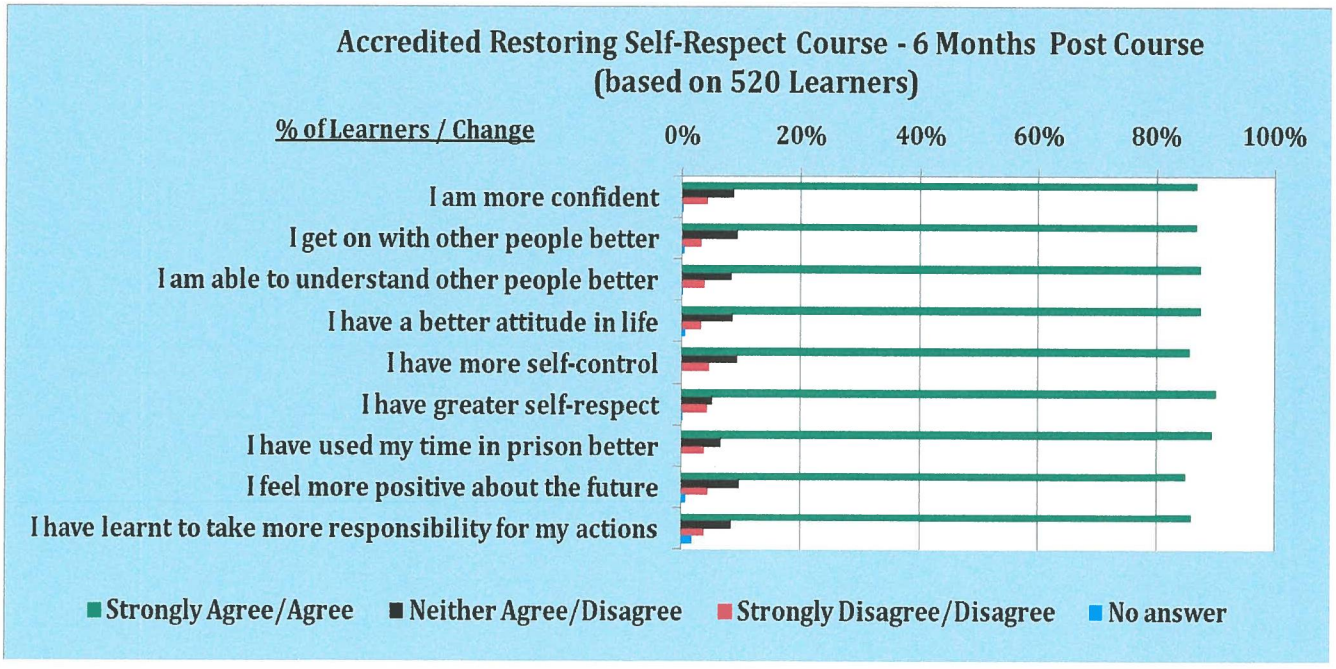
"I am thinking more about my actions and the impact they have on people and it's made me want to be a role model not a liability like I feel now."
R.M., HMP Stoke Heath (71 point increase)



"The course has changed my life! Before I felt alone, trapped in a vicious circle and apprehensive that when I get out I will not have the skills to stop drinking. After doing this course not only will I have the skills to help me, I will have the knowledge and confidence to help others too. Thank you for giving me my life back." **M.J., HMP Liverpool (69 point increase)**

"I'm currently serving a 9-year sentence for the importation of drugs. If I knew what I know now I wouldn't have got involved. This course has helped me understand how drugs can destroy lives." **W.K., HMP Buckley Hall (58 point increase)**

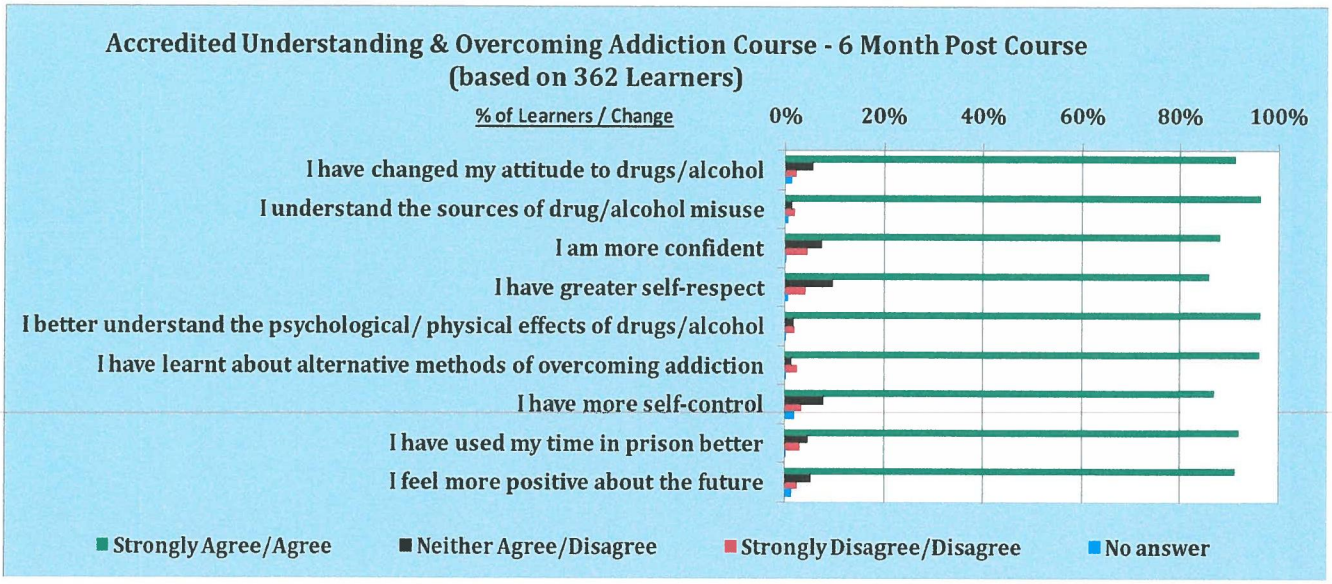
3) We continue to obtain 6-month post-course evaluation questionnaires to show sustainability of impact.



"This course made me relook at myself and my actions on others around me. I stopped and made changes to my lifestyle." **T.S., HMP Styal**

"I feel more determined to succeed in life. I feel more excited about the future and my prospects after release. I feel as though I can forgive myself more now." **C.D., HMP Oakwood**

"I have a lot better life all round and feel better too." **A.T., HMP Whatton**

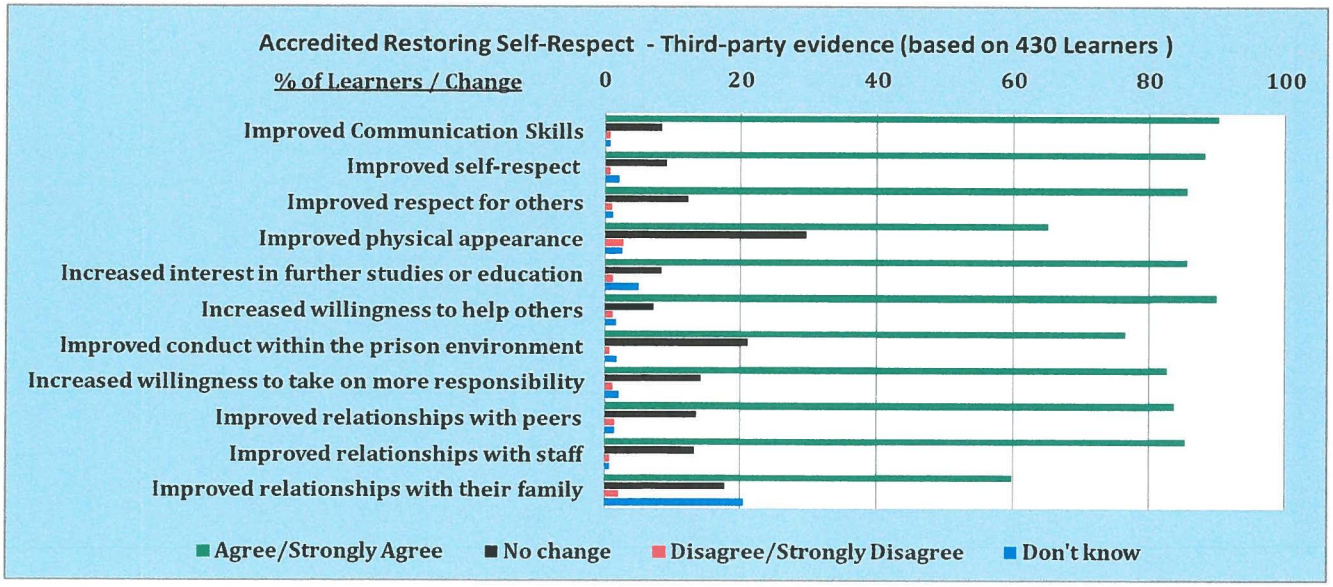


"I have much better choices. I started doing a degree since completing this course and have planned my path to be where I want to be now." **J.J., HMP Grendon**

"I've done a detox off Methadone as a result of this course and will not be drinking when released." **S.L., HMP Dovegate**

"This course has helped me to help others to come off drugs safely." **L.S., HMP Send**

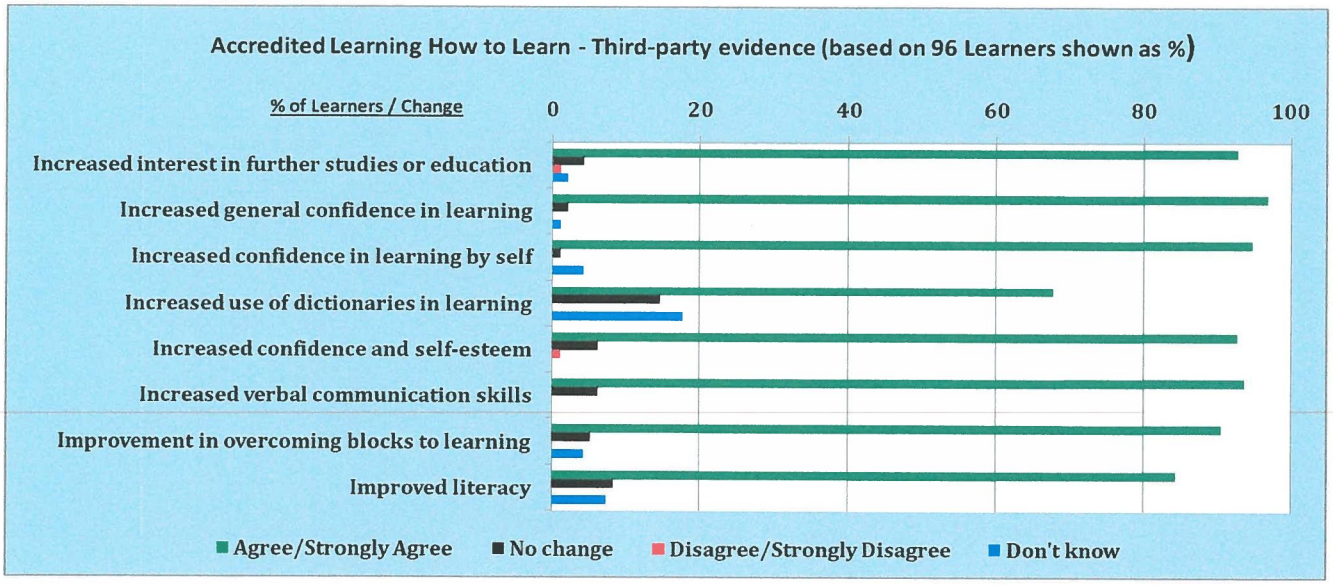
4) Continuing to obtain 3rd party evidence from prison staff that have worked with Criminon UK beneficiaries and can observe any changes made relating to offenders completing the Restoring Self-Respect Course and Learning How to Learn Course.



"Mr Kill has really improved especially after completing his first Criminon course." **Wing Officer, HMP Swaleside (Agree/Strongly agree improvements in all categories)**

"Due to my honest observation, Mr Ali improved massively and he is keen to improve more i.e. his willingness to help and anything asked of him on the wing. His conduct and manners are of a mature individual." **Custody Officer, HMP Thameside (Agree/Strongly Agree improvements in all categories)**

"Since Leroy started this course, I have seen a great improvement in his interacting with others. Great course." **Officer, HMP Gartree (Strongly Agree improvements in all categories)**



"Mr Reynolds has continued to show a strong interest in bettering himself by undertaking education courses. These courses, particularly the Learning How to Learn course, has enabled him to increase his confidence and see situations from a different mindset. He is employed as an assist worker, which is a very trusted and thought of position. He has also been employed as a unit carer in the past. He helps unit staff to a very high level and does whatever is asked of him. He is a very reliable prisoner and is showing change in the right ways as a result of progression and learning."
Prison Custody Officer, HMP Rye Hill (Strongly Agree improvements in all categories)

"He is my personal key worker and since working with him every day, I have seen a massive improvement in all of the categories and have seen a big improvement in himself."
Prison Custody Officer, HMP Thameside (Strongly Agree improvements in all categories)

Financial Review

Income

The charity receives regular donations from many individuals, Trusts and organisations and this provides a steady income flow to allow the charity to continue its valuable work, sometimes in areas where little other assistance is available.

The following Charitable Trusts, Foundations and organisations donated funds in 2021/2022:
29th May 1961 Charitable Trust, Albert Hunt Charitable Trust, Anne French Memorial Trust, AW Lymm Foundation, Barbour Foundation, Basil Samuel Charitable Trust, Bassil Shippam Charitable Trust, Bernays Charitable Trust , Brian Mitchell Charitable Trust, Bunney Reckitt Charitable Trust, Burges Salmon Charitable Trust, BWD Charitable Trust, Chapman Charitable Trust, Chesterhill Charitable Trust, Christadelphian Samaritans Trust, Condy Charity, Cumberland Trust, Dentons Charitable Trust, Diana Deyong Charitable Trust, E&D Cadbury Trust, Edward Vinson 1957 Charitable Settlement, Florence Turner Trust, Foreman Hardy, Fortuna Trust, Geoffrey Watling Charitable Trust, George Bairstow Charitable Trust, Gordon Trust, Harford Charitable Trust, Helen Jean Cope Charity, Helianthus Charitable Trust, Hull & East Riding Charitable Trust, Irving Memorial Trust, J R Corah Foundation, J&R Howard Charitable Trust, Jessie Spencer Charitable Trust, JH Burn Charitable Trust, John James Bristol Foundation, Joseph Ettedgui Foundation , Lady Hind Trust, Lawson Charitable Trust, Leigh Trust, Liddell Simpson Charitable Trust, Lindsay Foundation, Mageni Trust, Marsh Trust, Mary Robertson Charitable Trust, Matthews Wrightson Charitable Trust, Mbili Charitable Trust, Millenium Oak Trust, Mrs LD Rope, Muriel Woellwarth Trust, Normanby Charitable Trust, Patrick Rowland Foundation, Paul Bassham Charitable Trust, Pettitt Charitable Trust, R&D Turner Charitable Trust, Richard Cadbury Charitable Trust, Robert & Margaret Moss Charitable Trust, Rotary Club of Doncaster, Rowlands Charitable Trust, Royal Society of St George, Samphire Trust, Sir Derek Greenaway Foundation, Sir James Roll, Sir John Eastwood Foundation, SMB Charitable Trust, Souldern Trust, St Judes, Strasser Foundation, Sylvia & Colin Shepherd Charitable Trust, Thoresby Charitable Trust, Tidmarsh Trust, Tory Family Foundation, Upstream Charitable Trust, Valentine Charitable Trust, WED Charitable Trust, Whitaker Charitable Trust.

The Board of Trustees would like, on behalf of all staff and volunteers, to warmly thank all of these organisations for their contributions throughout the year. Thanks also go to other donors who prefer not to be named, yet have made significant donations, and to the many regular, in-kind and one-off individual donors.

Fundraising Policy

The charity's fundraising activity is done in-house and no professional fundraiser or commercial participator was used. No complaints have been received by the charity in the accounting period. All fundraising by the charity is governed by the Code of Fundraising Practice.

Reserves Policy

The Trustees have been researching ethical investment opportunities (those not conflicting with the charity's aims) in order to invest the reserves to achieve additional income towards the Core Costs. Since 2020, the Trustees have been reluctant to invest due to market uncertainty. At a recent meeting, it was decided to use the reserves as follows:

- To protect the Indirect Cost part of the Executive Director's salary for 12 months.
- To keep three months worth of expenditure as reserves.
- To hold the remainder as 'allocated reserves' for the purchase of another property within the next 12 months in order to generate additional Core Costs.

The Trustees feel that investment in property is more lucrative in the long-term than other investments, due to being a lower risk and having no ethical investment considerations leading to lower returns. This policy will be regularly monitored to see that it is fit for purpose and contributes towards Criminon UK's aims and objectives.

The total reserve funds held as at 30 June 2022 were £506,116 (2021: £565,291). All reserves are unrestricted.

The annual report was approved by the trustees of the charity on 13/2/23 and signed on its behalf by:

.....
Mr M J Billing
Trustee

Criminon United Kingdom

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 charitable company will continue in business.

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

Approved by the trustees of the charity on 13/2/23 and signed on its behalf by:

.....
Mr M J Billing
Trustee

Criminon United Kingdom

Independent Examiner's Report to the trustees of Criminon United Kingdom

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2022 which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of Criminon United Kingdom (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Criminon United Kingdom are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Criminon United Kingdom as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Sellers

Stephen Sellers FCA
Institute of Chartered Accountants in England and Wales

Bank Court
Manor Road
Verwood
Dorset
BH31 6DY

Date: 20 February 2023

Criminon United Kingdom

Statement of Financial Activities for the Year Ended 30 June 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	3,470	3,470
Incoming resources from grants	3	101,090	101,090
Investment income	4	14,554	14,554
Total income		119,114	119,114
Expenditure on:			
Raising funds	5	5,953	5,953
Charitable activities	6	172,336	172,336
Total expenditure		178,289	178,289
Net expenditure		(59,175)	(59,175)
Net movement in funds		(59,175)	(59,175)
Reconciliation of funds			
Total funds brought forward		565,291	565,291
Total funds carried forward	18	506,116	506,116

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	127,244	127,244
Investment income	4	14,756	14,756
Total income		142,000	142,000
Expenditure on:			
Raising funds	5	4,288	4,288
Charitable activities	6	165,488	165,488
Total expenditure		169,776	169,776
Net expenditure		(27,776)	(27,776)
Net movement in funds		(27,776)	(27,776)
Reconciliation of funds			
Total funds brought forward		593,067	593,067
Total funds carried forward	18	565,291	565,291

The funds breakdown for 2021 is shown in note 18.

Criminon United Kingdom

(Registration number: 4801751)
Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	294,814	293,232
Current assets			
Stocks	13	261	261
Debtors	14	11,269	14,172
Cash at bank and in hand	15	202,085	266,890
		213,615	281,323
Creditors: Amounts falling due within one year	16	(2,313)	(9,264)
Net current assets		211,302	272,059
Net assets		506,116	565,291
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		506,116	565,291
Total funds	18	506,116	565,291

For the financial year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 12 to 23 were approved by the trustees and authorised for issue on 14.12.2022 and signed on their behalf by:

.....
Mr M J Billing
Trustee

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:
42-44 Copthorne Road
Felbridge
East Grinstead
West Sussex
RH19 2NS

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Criminon United Kingdom meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presenting in sterling and rounded to the nearest £1.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings & equipment	4 years straight line
Land	Not depreciated
Buildings	2% on cost

Stock

Stock is valued at the lower of cost and net realisable value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations and gifts	3,057	3,057
Gift aid reclaimed	413	413
Grants, including capital grants;		
Grants received	101,090	101,090
Total for 2022	104,560	104,560
Total for 2021	127,244	127,244

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable	383	383
Rental income	14,171	14,171
Total for 2022	14,554	14,554
Total for 2021	14,756	14,756

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		5,953	5,953
Total for 2022		5,953	5,953
Total for 2021		4,288	4,288

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Course delivery and administrator costs		57,351	57,351
Other administration costs		10,227	10,227
Staff costs		101,041	101,041
Allocated support costs	7	1	1
Governance costs	7	3,716	3,716
Total for 2022		172,336	172,336
Total for 2021		165,488	165,488

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Pension costs	182	182
Independent examiner fees		
Examination of the financial statements	2,258	2,258
Depreciation, amortisation and other similar costs	268	268
Other governance costs	1,008	1,008
Total for 2022	3,716	3,716
Total for 2021	2,899	2,899

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	95,889	88,771
Social security costs	5,152	5,597
Pension costs	182	-
	101,223	94,368

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Administration	3	2

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £Nil (2021 - £88,771).

10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	2,258	2,258

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 July 2021	293,232	250	293,482
Additions	-	1,850	1,850
At 30 June 2022	293,232	2,100	295,332
Depreciation			
At 1 July 2021	-	250	250
Charge for the year	-	268	268
At 30 June 2022	-	518	518
Net book value			
At 30 June 2022	293,232	1,582	294,814
At 30 June 2021	293,232	-	293,232

13 Stock

	2022 £	2021 £
Stocks	261	261

14 Debtors

	2022 £	2021 £
Other debtors	11,269	14,172

15 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	10	-
Cash at bank	202,075	266,890
	202,085	266,890

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	1,631
Other creditors	55	5,375
Accruals	2,258	2,258
	2,313	9,264

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £182 (2021 - £Nil).

18 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
General	565,291	119,114	(178,289)	506,116

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
Unrestricted funds				
General	593,067	142,000	(169,776)	565,291

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 June 2022 £
Tangible fixed assets	294,814	294,814
Current assets	213,615	213,615
Current liabilities	(2,313)	(2,313)
Total net assets	506,116	506,116

	Unrestricted funds General £	Total funds at 30 June 2021 £
Tangible fixed assets	293,232	293,232
Current assets	281,323	281,323
Current liabilities	(9,264)	(9,264)
Total net assets	565,291	565,291

20 Related party transactions

A member of key management personnel, Mr P Tyler, was in receipt of a loan from the Charity which was approved by the trustees. At the balance sheet date £11,213 (2021: £14,069) was due to the charity. Interest was charged on this balance at HMRC's official rate of interest.

A member of key management personnel, Mr P Tyler, paid the charity a market rate of rent to occupy the residential area above the Charity's office. Rent of £7,846 (2021: £14,361) was received in the year.

Criminon United Kingdom

Statement of Financial Activities by fund for the Year Ended 30 June 2022

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	104,560	127,244
Investment income	14,554	14,756
Total income	119,114	142,000
Expenditure on:		
Raising funds	5,953	4,288
Charitable activities	172,336	165,488
Total expenditure	178,289	169,776
Net expenditure	(59,175)	(27,776)
Net movement in funds	(59,175)	(27,776)
Reconciliation of funds		
Total funds brought forward	565,291	593,067
Total funds carried forward	506,116	565,291

Criminon United Kingdom

Detailed Statement of Financial Activities for the Year Ended 30 June 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	104,560	127,244
Investment income (analysed below)	14,554	14,756
Total income	119,114	142,000
Expenditure on:		
Raising funds (analysed below)	5,953	4,288
Charitable activities (analysed below)	172,336	165,488
Total expenditure	178,289	169,776
Net expenditure	(59,175)	(27,776)
Net movement in funds	(59,175)	(27,776)
Reconciliation of funds		
Total funds brought forward	565,291	593,067
Total funds carried forward	506,116	565,291

Criminon United Kingdom

Detailed Statement of Financial Activities for the Year Ended 30 June 2022

	Total 2022 £	Total 2021 £
Donations and legacies		
Appeals and donations	3,057	3,246
Gift Aid tax reclaimed	413	462
UK Government grants	-	1,372
Grants - other agencies	101,090	122,164
	104,560	127,244
Investment income		
Income from investment properties	14,171	14,361
Interest on cash deposits	383	395
	14,554	14,756
Raising funds		
Publicity costs	5,953	4,288
	5,953	4,288
Charitable activities		
Rates	2,341	1,493
Water rates	314	395
Light, heat and power	1,960	3,065
Building repairs	1,078	8,467
Wages and salaries	95,889	88,771
Staff NIC (Employers)	5,152	5,597
Travelling	1	4
Telephone and fax	525	580
Office expenses	4,009	3,080
Printing, postage and stationery	36,524	33,388
Membership costs	14,478	10,031
Licences fees	6,349	7,718
Staff pensions (Defined contribution) - pension scheme 1	182	-
Insurance	612	555
Promotional expenses	200	-
Independent examiner's fee	2,258	2,258
Legal and professional fees	196	86
Depreciation of office equipment	268	-
	172,336	165,488

CRIMINON UNITED KINGDOM

England & Wales - Charity number 1098120

Accounts

Company registration number: 4801751
Charity registration number: 1098120

Criminon United Kingdom

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2021

Criminon United Kingdom

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 12
Statement of Trustees' Responsibilities	13
Independent Examiner's Report	14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Financial Statements	17 to 26

Criminon United Kingdom

Reference and Administrative Details

Trustees	Mrs M J Shuster Mr M J Billing Ms E A Bailey
Secretary	Mrs M R Stacey
Principal Office	42-44 Copthorne Road Felbridge East Grinstead West Sussex RH19 2NS
	The charity is incorporated in England and Wales.
Company Registration Number	4801751
Charity Registration Number	1098120
Independent Examiner	Grant Sellers Limited Bank Court Manor Road Verwood Dorset BH31 6DY

Trustees' Report

The Trustees present their report and accounts for the year ended 30 June 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Structure, governance and management

The charity is a company limited by guarantee, with the liability of members restricted to £10 each. It is exempt from including "Limited" in its title under Section 60 of the Companies Act 2006.

It is registered as a charity with the Charity Commission for England and Wales, charity number 1098120. The directors of the company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees who are also the directors, for the purpose of company law, and who served during the year were:

M J Billing
E A Bailey
M J Shuster

Trustees have the power to appoint new trustees and to identify likely candidates. If a suitable person is suggested and this is unanimously agreed by the current Trustees, they will then be approached to ask whether they are willing and able to be considered for the position.

The policy on recruitment and appointment is that they are given an induction pack consisting of the Charity's governing documents, the latest annual report and accounts, minutes of the most recent Trustees' meeting and the Charity Commission's Publication CC3a: THE ESSENTIAL TRUSTEE. They are encouraged to download and study the full document CC3.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The Board of Trustees, which currently consists of three members, meets regularly to oversee the administration of the charity.

The Board of Trustees would like to thank the Executive Director and Deputy Executive Director that manage the day-to-day operations of the charity on a full-time basis and the volunteers for continuing to contribute towards the success of the charity.

The Board of Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Organisational Structure

The charity operates as an independent entity. It has fraternal links to a worldwide network of Criminons.

Criminon UK is administered by two full-time staff plus a network of trained tutors and administrative volunteers. There were 51 volunteers at the year end. The staff and volunteers have contributed over 22,000 hours, assisting in the rehabilitation of hundreds of offenders throughout the UK.

Objectives and Activities

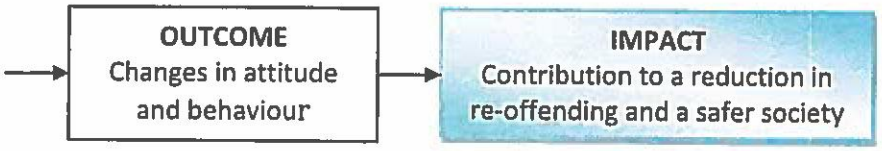
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for the public benefit.

The charity's objects are to assist in the reformation and rehabilitation of persons who have at any time been convicted of any crime.

Our aim is to improve the social welfare of offenders by assisting them in their education and rehabilitation, so that they can make a positive contribution to society.

Our programme seeks to address:

- Reading and learning skills
- Drug and alcohol abuse
- Self-respect and confidence
- Anti-social conduct
- Ability to solve problems



Our courses are unique in that:

- They give the offenders a tool-box of life-skills, allowing them to reflect on their own experiences, so each of our courses is personal to ***them***.
- The course has both theoretical and practical application to show their understanding.
- They have to get **100%** of the course correct as our courses are designed to empower them to make positive changes to their life, so they need to fully understand the course.
- They are facilitated through a network of volunteer tutors who are passionate about changing offenders' lives.

To achieve the above, the charity delivers 11 distance learning courses by mail, which covers subjects such as drug awareness, literacy, effective communication and a clear moral code.

The Understanding & Overcoming Addiction, Learning Skills, Learning How to Learn and Restoring Self-Respect courses are accredited by Laser Learning Awards, an educational body affiliated with the University of Kent. Membership of Laser Learning Awards has been ongoing since 2005.

The advantages of accreditation to the offender are that:

1. It often gives them the first publicly recognised qualification they have ever had.
2. The courses give them credits towards further education.
3. It allows them to engage in an officially recognised course of study as part of their sentence planning.

Some of the benefits of the distance learning approach are:

1. Any offender, including those who do not have access to mainstream prison education, have the opportunity to participate in Criminon courses, allowing them to gain necessary life skills to assist in their personal rehabilitation.
2. Flexibility to the individual offender's ability and needs.
3. The courses have both theoretical and practical elements which allow the offender to demonstrate that he/she can apply the information he/she has learnt.
4. The offender continues with the same tutor throughout all the courses, where possible, to maintain a close working relationship.

The charity's aims, objectives and activities are reviewed each year to ensure it remains focused on its stated purpose. This review looks at what has been achieved and the outcome of its work in the previous 12 months. It looks at the success of the charity's activity and the benefits it has brought to those participants that are engaged with.

Achievements and Performance

Since the previous trustee report the following has been achieved:

1. During 2020/2021, 1960 offenders enrolled on one of the Criminon UK courses;
2. There were 1062 offenders completing at least one course during the same period;
3. There were over 857 learners still progressing on a course at year end;
4. During 2020/2021, a further 49 Criminon Mentors have been trained. The number of active Mentors was 130 this year. This has enabled current programme participants to learn transferrable skills that can be used to benefit other offenders, whether on a Criminon course or other study. The results have shown a greater degree of engagement with beneficiaries and non-participants.

Mentor successes

"Helping students and potential students gives me an increased sense of personal wellbeing and deep satisfaction of a job well done."
E.J., Criminon Mentor - HMP Berwyn

*"**E.J.** is a very nice man who will do anything that will help a fellow human being. He will take time to explain something to me I don't understand and at times I think he should have a medal because I have problems understanding somethings that may be straight forward to someone else. I believe he has made a big difference in my mental health. The day we met I had cuts all around my left arm + wrist he spoke to me as a person and did not judge. Eddy is patient and caring someone who is approachable and understanding!"* **Mentee**

"I have benefited in many ways. The course has raised my self-awareness and confidence and in a way that I cannot properly explain it has raised 'my worth to myself'. I feel that I exude a quiet confidence, that I now have 'worth', that I can be useful to my fellow man, that I can help him, I have regained a feeling that I never thought I would have again (to be useful). At every, any opportunity I 'sell' Criminon, I make every effort to gain new students because in a way I feel as though anyone not doing a 'Criminon course' is missing out."
H.R., HMP Doncaster (Mentor)

Improving Our Evidence

Outcomes and impact are monitored and evaluated in a number of ways:

1) Testimonials and life stories that show how our intervention has made a difference to offenders' lives.

"I have really benefitted a lot from this course I have learned how to respect myself and others and also how important it is to set a good example for others to follow. People can learn from our mistakes and at least a little good comes from them. I have learned how there will always be people wanting to bring me down and how not to let their negativity affect me as really they're only harming themselves. People can't respect me if I don't respect and accept myself. Overall a great course that's very real and meaningful and has definitely left a mark on me. Thank you."

A.R., HMP Drake Hall (Restoring Self-Respect)

"This course has taught me how to learn properly, how to truly understand when I am stuck. I am thankful I took the time to undertake this course as I have realised all the benefits I have gained. It has even helped me with my concentration as it has been a long while since I've needed to get my work done! Thank you for having me. "

A.A., HMP Swaleside (Learning How to Learn)

"One of the many things that I have learned about myself from doing this course is to have an open mind about situations and people I have also managed to re-appraise many of my attitudes to life. This has helped me to feel much better about myself and the way that I conduct myself in general. To be able to see things from the other person's point of view, be it political, religious or even why they hold their strong opinions, has also helped me to get along with others. All the set questions have made me take a good look at myself and realise that there were several areas of my thinking that needed to be reassessed. "

T.B., HMP Oakwood (Restoring Self-Respect)

"This course was the perfect course for me to do as my crime, that I could made it had a strong link to my drink and drug problem. On doing this course it taught me a lot, not just about understanding and overcoming addiction but also about myself and other people's struggles through life in today's chemical orientated society. This course has given me the knowledge and confidence to overcome my addiction to drugs and alcohol, it has also given me the tools to help and teach other people come out what this course has taught me. This course has shown me that there is a light at the end of the tunnel and that the light is easy to reach, using the information and simple techniques within this effective rehabilitation program. After completing this course, I now feel confident about myself and I don't have any urges to get a hit, from drugs or drink, I feel contents and positive about my future life endeavours. I hope that I can pass my knowledge of this course on to other people and it helps them in the way it has helped me, also the tutors at Criminon are fantastic, they are very helpful, understanding and encouraging. I would like to give my tutor a very big thank you so thank you Christine, you have been an absolute star and I look forward to the next course I'm doing with you thanks again."

C.P., HMP Rye Hill (Understanding and Overcoming Addiction)

"I thought I knew it all when it came to addiction. Doing this course has made me realise that overcoming addiction can be fulfilled by all and every addict. The way everything is broken down and explained is very helpful as well as knowledgeable. I have done some of the objective exercises on my own and with other and found them a big help. I had never heard of a drug bomb and now do and what is in it as well as how to use it. Also the effects it can have when not used properly I am motivated to stay clean and help other now. I am looking forward to more courses through Criminon."

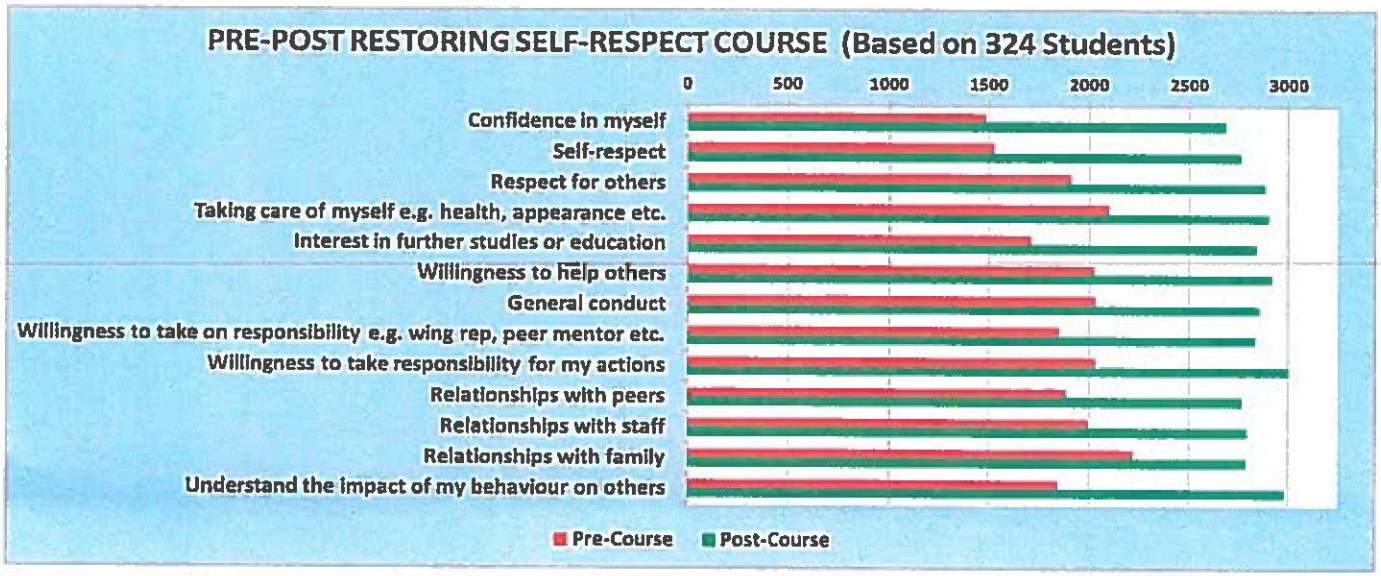
L.S., HMP Swaleside (Understanding and Overcoming Addiction)

"I have benefited tremendously from this course. I now understand why, when trying to learn something, I used to become agitated, angry and distressed to the point of giving up, when studying. I now understand what to do should this happen in future. In addition, I have learnt how to study and learn prior to beginning. I feel more confident and self-assured that I will be successful in absorbing the knowledge. Thank you."

F.S., HMP (Learning How to Learn)

"In completing the course restoring self-respect my confidence has grown, so much, my feelings towards myself others and my surroundings has changed dramatically I took part in this course as I was broken and was like a seed, the course watered me and I grew changed and blossomed my self-respect, my respect for others, self-esteem and confidence just grew and grew and changed so many views I had. Anyone struggling with their self just take on this course it's a real eye-opener, you are your own person, with your own beliefs everyone is equal and deserves the best from life. Thank you!"
K.B., HMP Styal (Restoring Self-Respect)

2) All completed students are sent Pre/Post Course Questionnaires which ask the offender to evaluate the difference a course has made by scoring statements on a scale of 1 (low) to 10 (high), both before they started the course and after, as this gives a better measurement of impact.

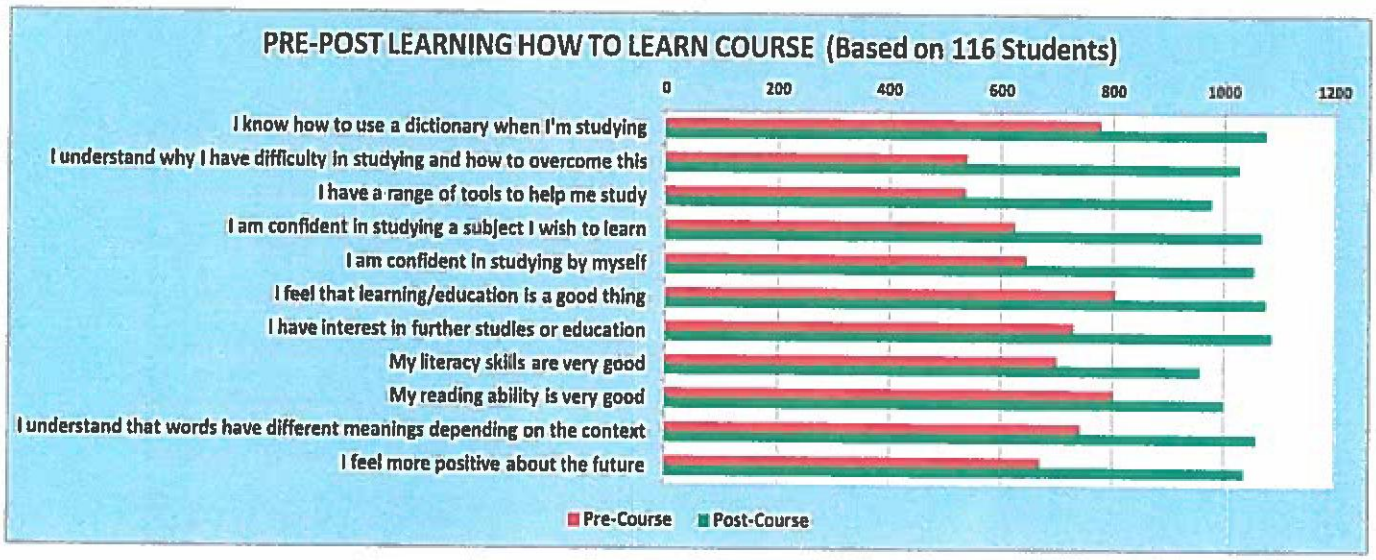


"Helped me look at life differently and now I've got the motivation to fulfil my ambitions and look forward to my release date and go home to my family." **G.G., HMP Frankland (47 Point increase)**

"I am thinking more about my actions and the impact they have on people and it's made me want to be a role model not a liability like I feel now." **R.M., HMP Stoke Heath (71 point increase)**

"The course made a positive impact on my life. It reunited me with the values, ethics, and principles I had lost. The support I had was of great benefit to me." **R.E., HMP Stafford (68 point increase)**

"I have made a real effort to incorporate a lot of the virtues into my everyday life and it has had a dramatically positive effect on all of my everyday interactions with people and in how I see myself."
J.M., HMP Long Lartin (41 point increase)



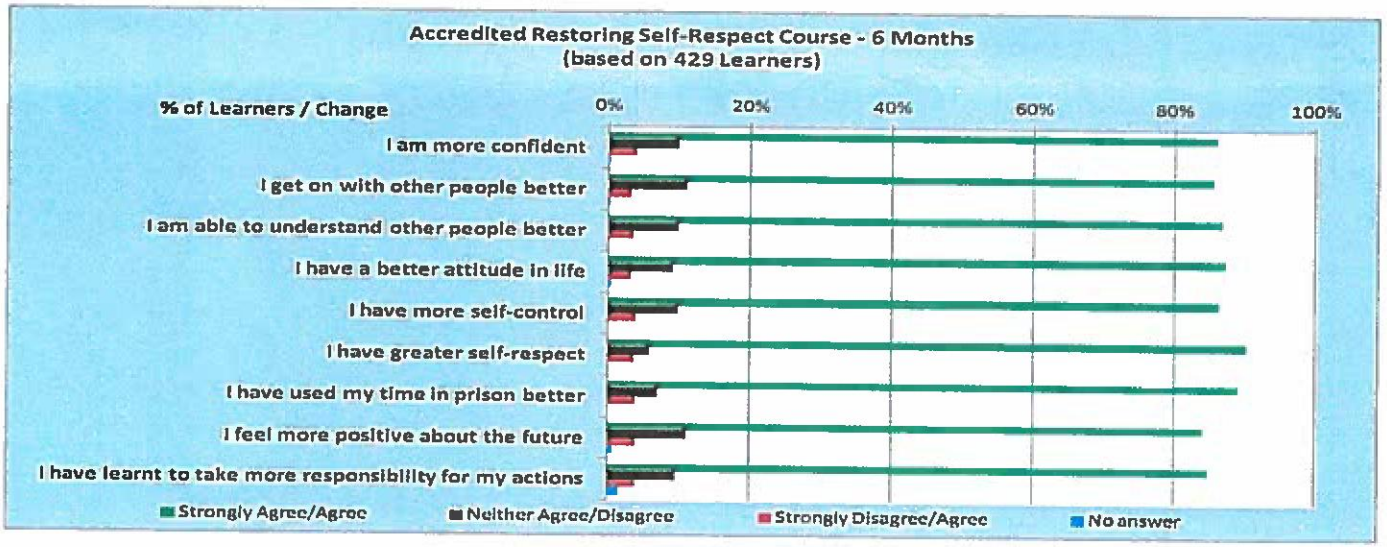
"It took the fear and anxiety for studying out of my heart. It made me independent and I love studying new things." **A.A., HMP Rye Hill (69 point increase)**

"It's helped me identify why I sometimes struggle learning. This with be a massive positive in my future learning!" **T.S., HMP Rye Hill (29 point increase)**

"I have started doing courses in the prison and I am able to transfer the skills I have acquired." **W.B., HMP Holme House (48 point increase)**

"It's made me understand things a lot more." **S.C., HMP Long Lartin (62 point increase)**

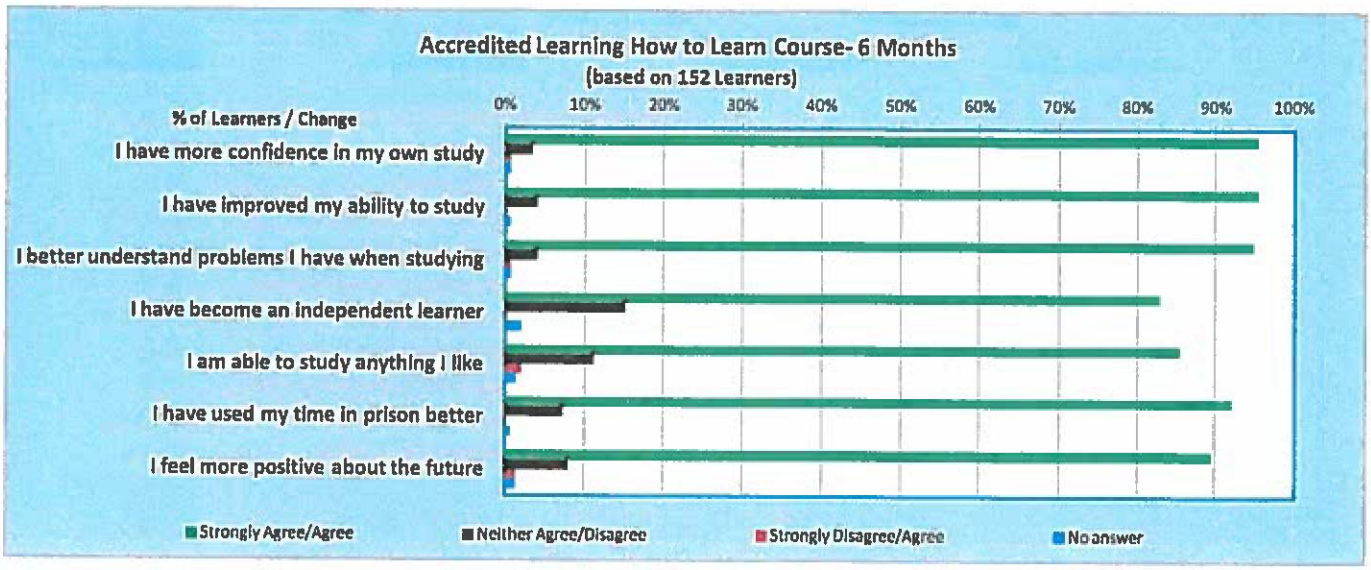
3) We continue to obtain 6-month post-course evaluation questionnaires to show sustainability of impact.



"I am more tolerant of others and have a greater understanding of empathy towards the feelings others have. I am more confident in trying new things, such as learning. I now have the skills to use my time more effectively that allows me to be more positive about my future upon my release." **I.R., HMP Oakwood**
"I have a better understanding of myself and all I've achieved as the course made me look at things differently. I believe the course has opened my eyes to the future." **R.L., The Mount**

"Better thoughts, more positive attitude, my conduct and behaviour have been improved." **A.K., HMP Whitemoor**

"I have a lot better life all round and feel better too." **A.T., HMP Whatton**



"I can understand things better and feel more confident and positive moving forward in my life. The courses have made a massive difference." **L.B., HMP Swaleside**

"I have gained a great experience in learning and studying and now feel I have the ability to face any course I wish to study." **J.M., HMP Stafford**

"It has made me want to do more studying and make something of my life." **L.D., HMP Grendon**

"Since completing this course I have gained the ability to help others with their learning." **J.M., HMP Long Lartin**

4) Obtaining Case Studies from offenders, showing the difference that Criminon UK courses have made to the likelihood of their re-offending.

CASE STUDY 1 – D.M., HMP ELMLEY

Events leading up to prison? Drug/alcohol addiction leading to violent behaviour where a person died.

Prison courses prior to Criminon? Mental health courses and programmes, drug and alcohol course work.

How did you come across Criminon UK? Talking with another resident who explained that the courses could help me to achieve my goals.

What interested you in Criminon UK? The range of courses as they had a good mix.

What Criminon UK courses have you done? Restoring Self-Respect, Understanding and Overcoming Addiction. Learning How to Learn, Handling Suppression, Personal Integrity, Conditions of life, Communication Tools

Did any of these make a positive lasting impact on you/change your behaviour in any positive way? Yes I got a better understanding of myself, my faults and my strength in life. This has helped me see I was not a nice person but everything happens for a reason.

On a scale of 1-10, 1 lowest, how likely are you to reoffend? 1. With the courses and the prison time, it changed my view.

On a scale of 1-10, I being lowest, to what extent has the courses you have done with Criminon UK influenced your answer? 10. What I learnt from these courses have been a great help.

CASE STUDY 2 – M.F., HMP FRANKLAND

Events leading up to prison? Family argument that ended in murder.

Prison courses prior to Criminon? None

How did you come across Criminon UK? Made aware by another in my last prison.

What interested you in Criminon UK? I wanted to learn more, to understand myself better, to understand others better.

What Criminon UK courses have you done? Restoring Self-Respect, Personal Integrity, Mentor Course.

Did any of these make a positive lasting impact on you/change your behaviour in any positive way?
I think about things more fully, spend more time evaluating things. I also take more time to consider other peoples' feelings and viewpoints.

On a scale of 1-10, 1 lowest, how likely are you to reoffend? 1.

On a scale of 1-10, I being lowest, to what extent has the courses you have done with Criminon UK influenced your answer? 8. Having done these courses I've re-evaluated most aspects of my life, how I could of thought and acted differently with the knowledge that I now have.

CASE STUDY 3 – L.B., HMP GARTREE

Events leading up to prison? A friend asked me to research some information for him relating to the victim in my case, but I thought it was innocent, how wrong I was.

Prison courses prior to Criminon? None.

How did you come across Criminon UK? A friend in prison.

What interested you in Criminon UK? The names of the courses and what they were addressing.

What Criminon UK courses have you done? All of them apart from Learning How to Learn.

Did any of these make a positive lasting impact on you/change your behaviour in any positive way?
The Mentor Course, as I wanted to give something back by assisting others who had difficulties and the Restoring Self-Respect being able to see the new me.

On a scale of 1-10, 1 lowest, how likely are you to reoffend? 1.

On a scale of 1-10, I being lowest, to what extent has the courses you have done with Criminon UK influenced your answer? To begin with my level was 2. However, Criminon brought this to a straight 10 as I have all the necessary skills needed for the outside world, and I feel confident looking forward to parole this year with a bright future, thanks to Criminon.

5) Continuing to obtain 3rd party evidence from prison staff that have worked with Criminon UK beneficiaries and can observe any changes made relating to offenders completing the Restoring Self-Respect Course and Learning How to Learn Course.

"Mr Kill has really improved especially after completing his first Criminon course."
Wing Officer, HMP Swaleside (Agree/Strongly Agree improvements in all categories)

"I knew Mark since he moved to Rye Hill. Mark improved a lot and looks like he is in a better mood every day. Mark has strong social skills and he talks very well with staff and inmates. Mark is also very helpful towards other prisoners." **Prison Custody Officer, HMP Rye Hill (Strongly agree improvements in all categories)**

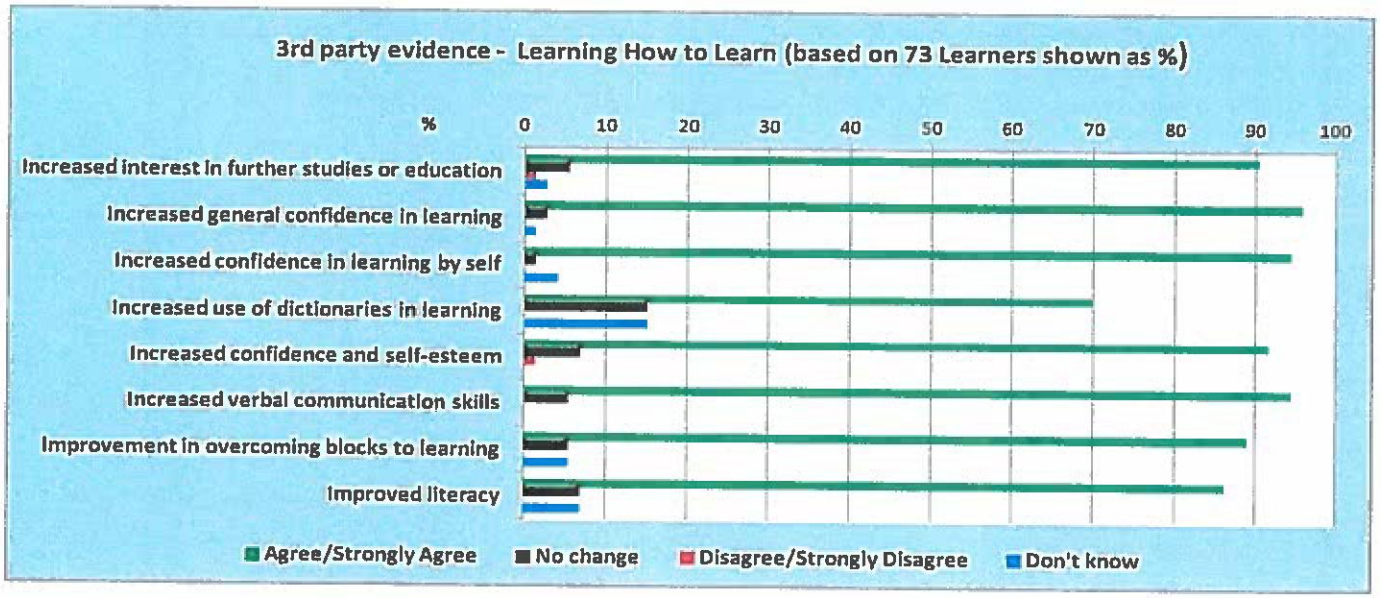
"Due to my honest observation, Mr Ali improved massively and he is keen to improve more i.e. his willingness to help anything asked of him on the wing. His conduct and manners are of a matured individual."
Prison Custody Officer, HMP Thameside (Agree/Strongly Agree improvements in all categories)

"Staff have seen a huge improvement in Mr Hirsi in regards to his behaviour, attitude and thinking skills. I hope he continues this and carry on with his progression."
Prison Officer, HMP Swaleside (Agree/Strongly Agree improvements in all categories)

"Throughout the duration of the course Sharon has been through an experience over a 3 month period that has tested both her resilience and self-esteem. Completing the course has given Sharon the tools to refocus and concentrate on her own individual needs."
Offender Supervising Officer, HMP Styal (Strongly Agree improvements in all categories)

"Mr Arzu presents with a mature 'Can Do' attitude which I understand from him, and previous reports, is very different to how he thought and felt previously."
Probation Officer, HMP Highpoint North (Agree/Strongly Agree improvements in all categories)

"Since Leroy started this course, I have seen a great improvement in his interacting with others. Great course."
Officer, HMP Gartree (Strongly Agree in all categories)



"I am his personal key worker and since working with him every day, I have seen a massive improvement in all of the categories and have seen a big improvement in him."
Prison Custody Officer, HMP Thameside (Strongly Agree improvements in all categories)

"As Paul's Wing Officer, he presents as confident. He speaks well and has no problem getting his points across. He uses an extensive vocabulary and displays a good understanding of any information given to him."
Wing Officer, HMP The Verne (Agree/Strongly Agree improvements in all categories)

"Since doing this course, Mr Evans has helped out on the wing as much as possible."
Officer, HMP Channings Wood (Strongly Agree improvements in all categories)

"Dean has shown an interest in improving his education so he can increase his personal development."
Officer, HMP Long Lartin (Agree/Strongly Agree improvements in all categories)

Financial Review

Income

The charity receives regular donations from many individuals, Trusts and organisations and this provides a steady income flow to allow the charity to continue its valuable work, sometimes in areas where little other assistance is available.

The following Charitable Trusts, Foundations and organisations donated funds in 2020/2021:

29th May 1961 Charitable Trust, Alan Brentnall Charitable Trust, Albert Hunt Trust, Alchemy Foundation, Alma Jean Henry Trust, Anne French Charitable Trust, Archer Trust, Aylesford Family Charitable Trust, Ballard Chalmers, Bassil Shippam Charitable Trust, Bellasis Charitable Trust, Bouttell Trust, Brian Mitchell Charitable Settlement, Bryan Foster Charitable Trust, BWD Family Charitable Trust, Charity Support Foundation, Chesterhill Charitable Trust, Condy Charity, Cooper Charitable Trust, Cumber Family Charitable Trust, Dalby Charitable Trust, Edward Cadbury Charitable Trust, Fairfield Trust, Florence Turner Trust, Forman Hardy Charitable Trust, Gisela Graham Foundation, Grace Trust, Haramead Charitable Trust, Harford Charitable Trust, Henhurst Charitable Trust, Henry Smith Charitable Trust, Hobson Charitable Trust, Hommity Trust, Hugh Neill Charity, Hull & East Riding Charitable Trust, Ian Askew Charitable Trust, J Corah Foundation, James Beattie Charitable Trust, JC Robinson Trust, # Jessie Spence Charitable Trust, JH Burn Charitable Trust, Joseph Ettedgui Foundation, Ken Bromley Art Supplies, Lady Hind Charitable Trust, Lahart Carpentry, Lawson Trust, Leigh Trust, Lindsay Foundation, Liz & Terry Bramall Foundation, Lochlands Trust, Mageni Trust, Marsh Christian Trust, Mary Homfray Charitable Trust, Mary Robertson Trust, MJ Kloss, Mrs LD Rope 3rd Charitable Trust, N Smith Charitable Trust, Nichol-Young Foundation, Norman Family Trust, Normanby Trust, Paul Bassham Charitable Trust, Peter & Michael Hiller Charitable Trust, R&D Turner Charitable Trust, Richard Cadbury Trust, Rotary Club of Dartmoor, Rowlands Trust, RS Brownless Charitable Trust,

Sir James Roll Charitable Trust, Sir John & Lady Amory Charitable Trust, Sir John Eastwood Foundation, Southborough Lions, St Judes Trust, Sylken Charitable Trust, Thales Charitable Trust, The A W Lymn Centenary Foundation, Trelix Charitable Trust, William Howarth Charitable Settlement, WO Street Charitable Foundation

Fundraising Policy

The charity's fundraising activity is done in-house and no professional fundraiser or commercial participator was used. No complaints have been received by the charity in the accounting period. All fundraising by the charity is governed by the Code of Fundraising Practice.

Reserves Policy

Due to COVID-19 and the uncertainty surrounding future donations, the Board of Trustees has decided to protect the Executive Director's salary for a two year period and hold 12 months reserves.

At least twice each year, the Trustees will review the reserves requirement and reserves policy to ensure it is adequate to meet our needs.

The total reserve funds held as at 30 June 2021 were £565,291 (2020: £593,066). All reserves are unrestricted.

The Board of Trustees would like, on behalf of all staff and volunteers, to warmly thank all of these organisations for their contributions throughout the year. Thanks also go to other donors who prefer not to be named, yet have made significant donations, and to the many regular, in-kind and one-off individual donors.

The annual report was approved by the trustees of the charity on 2/11/21 and signed on its behalf by:

M J Shuster

Mrs M J Shuster
Trustee

Criminon United Kingdom

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 charitable company will continue in business.

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

Approved by the trustees of the charity on 2.11.21 and signed on its behalf by:

M. J. Shuster

Mrs M J Shuster
Trustee

Criminon United Kingdom

Independent Examiner's Report to the trustees of Criminon United Kingdom

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2021 which are set out on pages 15 to 26.

Respective responsibilities of trustees and examiner

As the charity's trustees of Criminon United Kingdom (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Criminon United Kingdom are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Criminon United Kingdom as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Sellers

Stephen Sellers FCA
Institute of Chartered Accountants in England and Wales

Bank Court
Manor Road
Verwood
Dorset
BH31 6DY

Date: 3 November 2021

Criminon United Kingdom

Statement of Financial Activities for the Year Ended 30 June 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	3,708	3,708
Incoming resources from grants	3	123,536	123,536
Investment income	4	14,756	14,756
Total income		142,000	142,000
Expenditure on:			
Raising funds	5	4,288	4,288
Charitable activities	6	165,488	165,488
Total expenditure		169,776	169,776
Net expenditure		(27,776)	(27,776)
Net movement in funds		(27,776)	(27,776)
Reconciliation of funds			
Total funds brought forward		593,067	593,067
Total funds carried forward	17	565,291	565,291

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	3	100,030	100,030
Investment income	4	16,444	16,444
Total income		116,474	116,474
Expenditure on:			
Raising funds	5	4,239	4,239
Charitable activities	6	163,200	163,200
Total expenditure		167,439	167,439
Net expenditure		(50,965)	(50,965)
Net movement in funds		(50,965)	(50,965)
Reconciliation of funds			
Total funds brought forward		644,031	644,031
Total funds carried forward	17	593,066	593,066

The funds breakdown for 2020 is shown in note 17.

Criminon United Kingdom

(Registration number: 4801751)
Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	293,232	293,232
Current assets			
Stocks	13	261	261
Debtors	14	14,172	22,127
Cash at bank and in hand	15	266,890	278,166
		281,323	300,554
Creditors: Amounts falling due within one year	16	(9,264)	(720)
Net current assets		272,059	299,834
Net assets		565,291	593,066
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		565,291	593,066
Total funds	17	565,291	593,066

For the financial year ending 30 June 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 15 to 26 were approved by the trustees, and authorised for issue on ..2.11.21. and signed on their behalf by:

M. J. Shuster

Mrs M J Shuster
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
42-44 Copthorne Road
Felbridge
East Grinstead
West Sussex
RH19 2NS

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Criminon United Kingdom meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presenting in sterling and rounded to the nearest £1.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Tangible fixed assets
Tangible fixed assets other than freehold land are stated at cost less depreciation.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings & equipment	4 years straight line
Land	Not depreciated
Buildings	2% on cost

Stock
Stock is valued at the lower of cost and net realisable value.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount, (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations and gifts	3,246	3,246
Gift aid reclaimed	462	462
Grants, including capital grants;		
Government grants	1,372	1,372
Grants received	122,164	122,164
Total for 2021	127,244	127,244
Total for 2020	100,030	100,030

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable	395	395
Rental income	14,361	14,361
Total for 2021	14,756	14,756
Total for 2020	16,444	16,444

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		4,288	4,288
Total for 2021		4,288	4,288
Total for 2020		4,239	4,239

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Course delivery and administrator costs		51,137	51,137
Other administration costs		17,080	17,080
Staff costs		94,368	94,368
Allocated support costs	7	4	4
Governance costs	7	2,899	2,899
Total for 2021		165,488	165,488
Total for 2020		163,200	163,200

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,258	2,258
Other governance costs	641	641
Total for 2021	2,899	2,899
Total for 2020	3,217	3,217

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	88,771	98,058
Social security costs	5,597	6,431
	94,368	104,489

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Administration	2	3

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £88,771 (2020 - £98,058).

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	2,258	720

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 July 2020	293,232	250	293,482
At 30 June 2021	293,232	250	293,482
Depreciation			
At 1 July 2020	-	250	250
At 30 June 2021	-	250	250
Net book value			
At 30 June 2021	293,232	-	293,232
At 30 June 2020	293,232	-	293,232

13 Stock

	2021 £	2020 £
Stocks	261	261

14 Debtors

	2021 £	2020 £
Other debtors	14,172	22,127

15 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	-	20
Cash at bank	266,890	278,146
	266,890	278,166

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,631	-
Other creditors	5,375	-
Accruals	2,258	720
	9,264	720

17 Funds

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
Unrestricted funds				
General	593,067	142,000	(169,776)	565,291

	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Balance at 30 June 2020 £
Unrestricted funds				
General	644,031	116,474	(167,439)	593,066

18 Analysis of net assets between funds

	Unrestricted funds General	Total funds at 30 June 2021
	£	£
Tangible fixed assets	293,232	293,232
Current assets	281,323	281,323
Current liabilities	(9,264)	(9,264)
Total net assets	565,291	565,291

	Unrestricted funds General	Total funds at 30 June 2020
	£	£
Tangible fixed assets	293,232	293,232
Current assets	300,554	300,554
Current liabilities	(720)	(720)
Total net assets	593,066	593,066

19 Related party transactions

A member of key management personnel, Mr P Tyler, was in receipt of a loan from the Charity which was approved by the trustees. At the balance sheet date £14,069 (2020: £22,014) was due to the charity. Interest was charged on this balance at HMRC's official rate of interest.

A member of key management personnel, Mr P Tyler, paid the charity a market rate of rent to occupy the residential area above the Charity's office. Rent of £14,361 (2020: £14,399) was received in the year.

Criminon United Kingdom

Statement of Financial Activities by fund for the Year Ended 30 June 2021

Unrestricted Funds

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	127,244	100,030
Investment income	14,756	16,444
Total income	142,000	116,474
Expenditure on:		
Raising funds	4,288	4,239
Charitable activities	165,488	163,200
Total expenditure	169,776	167,439
Net expenditure	(27,776)	(50,965)
Net movement in funds	(27,776)	(50,965)
Reconciliation of funds		
Total funds brought forward	593,067	644,031
Total funds carried forward	565,291	593,066

Criminon United Kingdom

Detailed Statement of Financial Activities for the Year Ended 30 June 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	127,244	100,030
Investment income (analysed below)	14,756	16,444
Total income	142,000	116,474
Expenditure on:		
Raising funds (analysed below)	4,288	4,239
Charitable activities (analysed below)	165,488	163,200
Total expenditure	169,776	167,439
Net expenditure	(27,776)	(50,965)
Net movement in funds	(27,776)	(50,965)
Reconciliation of funds		
Total funds brought forward	593,067	644,031
Total funds carried forward	565,291	593,066

Criminon United Kingdom

Detailed Statement of Financial Activities for the Year Ended 30 June 2021

	Total 2021 £	Total 2020 £
Donations and legacies		
Legacies and bequests	-	5,207
Appeals and donations	3,246	3,544
Gift Aid tax reclaimed	462	183
UK Government grants	1,372	-
Grants - other agencies	122,164	91,096
	127,244	100,030
Investment income		
Income from investment properties	14,361	14,399
Interest on cash deposits	395	2,045
	14,756	16,444
Raising funds		
Publicity costs	4,288	4,239
	4,288	4,239
Charitable activities		
Rates	1,493	1,431
Water rates	395	820
Light, heat and power	3,065	2,695
Building repairs	8,467	3,879
Wages and salaries	88,771	98,058
Staff NIC (Employers)	5,597	6,431
Staff training	-	534
Travelling	4	945
Telephone and fax	580	652
Office expenses	3,080	3,813
Printing, postage and stationery	33,388	27,576
Membership costs	10,031	9,735
Licences fees	7,718	3,414
Insurance	555	660
Office stationary	-	50
Promotional expenses	-	75
Independent examiner's fee	2,258	720
Legal and professional fees	86	1,712
	165,488	163,200