

# **GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025**

Registered Charity No. 1140385  
Company Registration No. 06825285

# GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

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## **GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED**

### **Report of the trustees for the year ended 28<sup>th</sup> February 2025**

The trustees present their annual directors' report and financial statements of the charity for the year ended 28<sup>th</sup> February 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Objectives and activities**

The Charity's objects are for the public benefit to assist in the care, resettlement and rehabilitation of offenders and their families and dependents in partnership with appropriate public, private and voluntary sector agencies and organisations in particular but, not exclusively by, the provision of advice and assistance to enable them to access key public services, accommodation and employment according to their needs. It has evolved into a volunteering organisation where ex-offenders and their supporters have gained the confidence and skills to become involved in the leadership and management of its provision and services.

The charity furthers its charitable purposes for the public benefit through our main activities and who we try to help are described in detail in our annual report. All our charitable activities focus on the support of offenders and ex-offenders and are undertaken to further our charitable purposes for the public benefit:

- Prison Linkwork
- Mentoring and Befriending
- Information Advice and Guidance
- Volunteering
- The Key Project - IT suite
- Bible Reflection and Prayer
- Externally-funded projects to support niche groups
- Externally-funded projects to deliver employability skills
- Partnership work with GMP and GMPT
- Advocacy

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

### **An overview of our work over the last year**

Client Support Worker/Chaplain overview of the last year:

We continue to support our regular clients and to welcome new ones. For example, we made a connection with an inmate in a prison in the south of England who had day-releases, being permitted to visit his father in the Manchester area, where he would come to live on his release. The father and son visited the Cafe and joined in with our Carol Service. We kept in touch with them by letter and we found a church in Bury where the Vicar was ready to

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welcome him into the congregation on his release. We also welcomed back one of our previous clients, who was going through a difficult time and found it immensely helpful to connect with us often and attend all the groups which we run.

### The Groups.

- Tuesday afternoons, 1 pm to 2 pm, Arthur (our volunteer preacher) leads a service for clients and members of the local community, who have been coming to the Cafe for a long time as well as new ones each week. They are welcomed into the Cafe during the hour prior to the meeting, and are given a meal for free: after the meeting Eva one of our volunteers and our chaplain provide tea, biscuits and chat. Some come only for the service but also those of no faith attend for the company and chat later.
- Thursday morning 11 am to 12 pm we have a Bible discussion which is attended by various clients, and sometimes others, after which we share a meal together.
- Thursday afternoon we gather together in a Creative Activity Group. We have done artwork, craftwork, physical exercises, drama & voice workshops, mindfulness and board games.

On Wednesday afternoons we support the Methodist Church Befrienders group to provide chat along with advice and guidance. We value this partnership as it allows us to work with the wider community as these sessions are attended by anyone in the community and is mainly attended by local homeless people and those who are socially isolated or struggling financially and need somewhere to come where they can keep warm and receive a hot drink and snacks.

As a member of the Chaplaincy Team in HMP Manchester, our chaplain is in that prison for 3hrs on Friday afternoons and 2hrs on Sunday mornings – on Sunday morning she is helping to lead the Free Church/C of E Services and Fridays she does pastoral visiting on all of the wings to those who have connected with the Chaplaincy Team, and others: (particularly those who are due for release in the Greater Manchester area).

In April we joined the newly-formed monthly 'Discharge Hub' in HMP Manchester, which focuses on supporting those due to be released into the community. We offer advice and support and arrange for prisoners to be welcomed into our hub when they have been released, at the last session we had conversations with 2 guys who are due for release soon into this area - 1 of them a Muslim -who would like to join a multi-faith group which we are, as we welcome all faiths and none.

Later that month there was an event concerning 'Homelessness among Released Prisoners' which was held here at Central Hall, this was a great chance to make network connections and work in partnership with other local organisations and also to show partners our café and centre. It was both sad and uplifting to be part of this event: uplifting, to see just how many agencies there are at work in the Greater Manchester area, and beyond, striving to help those who find themselves actually released from prison with nowhere to sleep; but deeply saddening to realise that we are all Charities or organisations funded by Grants which are variable and sometimes unreliable. It is Volunteers and Ex-offenders themselves who have the deep heart to help people make the 1st steps to a fresh start. Through attending this conference our chaplain was able to extend our contacts with other Agencies, including an excellent worker based at HMP Salford.

We now have reconnected with the prison contact within the Chaplaincy team at nearby HMP Forest Bank, who will be receiving GMCC literature and arranging legal visits there for us, whenever she has a prisoner who is ready to be released into the Greater Manchester area.

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There is no timeline-end to the help and support which we give, because the process of becoming rehabilitated in society is a never-ending process: especially in these days, when even those who have not been imprisoned, are struggling to make a life for themselves. Lack of resources/ mental health conditions/relationship problems etc are multiplied even more so when you are trying to get back on the rails, often against the prejudice of people who have already marked you down.

We have recently had 2 people, who were on a good solid pathway, returning to us for help when, through no fault of their own, the rug was pulled from beneath their feet.

We also discovered that 2 men who had regularly been coming into the café to buy themselves food and drink, were, in fact, men with a prison background. This came to light as a friendly relationship developed between them and our volunteers, enabling them to eventually open up about their experiences. They are now registered clients with us and starting to attend some of the activities.

The way that the prison service is working now means that people being released from Manchester prisons are very often going home to cities in other parts of the country, and vice versa. So that we have people arriving in Manchester, (their hometown), who, actually, were not released in Manchester. We are currently supporting people from Risley, Forest Bank, Peterborough and Guys Marsh.

2 new people were separately brought into the Cafe, (1 lady & 1 man), by other people concerned for their Welfare. It turned out that both had been released from different prisons, in different parts of the country, and had been given just a travel warrant, which had brought them to Manchester and as they were searching for a place of safety and welcoming, this is one of the great benefits of our location and partnership with the Methodist church.

The work in HMP Manchester over the past 20 years means that our chaplain is often recognised by men who have been held there. This has happened more than once, which immediately opens a door for friendly communication.

### More about our groups

The groups continue Tuesday and Thursdays: and at the moment the Thursday afternoon Session is used to address issues such as social skills, managing mental illness, relating to others, etc. whilst using Lego & Board Games as a 'background distraction'.

The good relationships which we have with our Clients are often due to the Cafe being the only place that they can come and find people who will treat them as equals, support them and show them compassion; being able to accept, allow for, and take into account the fact that they are having various difficulties of mental health, neurodiversity, and the stigma of prison holding them back.

New clients arrive regularly, and we give practical help in the form of bus passes, meals, clothing and referrals for essential support, but the most important thing that we offer is our acceptance, friendship, and good humour: most noticeable when observing our Thursday afternoons being totally enjoyed by the men and women who participate. One of the participants constantly announces how his mental health is benefiting from what we are doing.

The artwork, Lego building, poetry writing, inspirational posters & baking culminated in a two-day display of some of the work which has been produced in the Café, at the end of October giving many opportunities for the general public who use the café to appreciate the

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achievements and be encouraged of the benefits of supporting the work we do.



### A word from the Chaplain

“It is my personal delight in this job to be welcoming people into the Cafe whom I have previously met within the walls of prison: and am regularly meeting men on the Wings to prepare them for ‘life on the out’. Sadly, the one thing which we are powerless to give them is somewhere to live as soon as they are released.

Last month Eva & I attended the Community Chaplaincy Association’s National Conference in London and were both encouraged and inspired by meeting other Groups from all over the Country .... all of us with the same vision & purpose, yet all functioning so differently.

As well as the Women’s group (and regular groups/activities), my next plan is to hold a similar one for men supervised by myself but led by one of our volunteers who is a former client every Wednesday (with lived experience of prison, homelessness, mental health and substance addictions), who will initiate conversations concerning ‘getting on with this new chance at LIFE’ .... coping with ‘life on the out’ ... time management .... personal hygiene ... meaningful pastimes etc. We will build up this group by regular feedback and input from those attending as to what they would like future sessions to include.”

Kath Holmes (Client Support Worker/Chaplain)

### **The differences we are making (both big and small)**

#### **Impact**

We continue to provide essential items on a regular basis to our clients including food vouchers, travel passes and items of clothing and toiletries. This is made possible through our partnership with In-Kind Direct. We can buy these items in bulk at greatly reduced prices as the items are donated by large companies.

We continue to hold regular forums with our clients and volunteers to ensure that they are happy in their roles and allow them to suggest changes and involve them in any new groups and activities. With clients these forums allow them to inform us of how well the groups are going, the services we provide and what they would like us to do or change going forward. They also provide the opportunity for them to share their experiences with new clients and support them in making changes in their lives to stay away from re-offending.

Our ‘Navigating Trauma Course’ has been well attended and continues to help clients with their mental health issues by talking with other people with similar experiences and having a Chaplain to discuss issues raised after the group. We have referred more people to specialist mental health support services/counselling. Following on from this group we have found that many go on to attending our activities on a regular basis.

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As you can see from the testimonies below, people accessing our service and attending groups and activities tell us that they help with their general wellbeing, mental health as well as providing a reason to get up and out each day they attend. There are also the added benefits of free meals and drink and a nice warm place with positive socialising. It also helps those struggling financially as they can save on the cost of food and heating while they are attending the centre.

Over the year we have been successful in applying for over £3000 in small grants for those who come to us for support. These grants have helped those in need of essential items of clothes, bedding and furniture as well as medical equipment to improve their wellbeing and living conditions which helps them maintain accommodation and live more comfortably.

### Clients Supported

The table below shows the number of registered clients (ex-offenders) seen over the last year compared to the previous year. Although we only have a slight increase in overall numbers, we are seeing more people on a regular basis, which has resulted in a big increase in overall engagements over the year as people are attending for 2-3 days a week for support and to attend groups/activities.

We continue to support the Befrienders drop-in sessions on Monday and Wednesday afternoons. Many of these people visit on a regular basis and over the year we have helped over 200 individuals mostly providing someone to chat to about issues they face but also with food and clothing. These sessions are a lifeline to lonely, isolated people and provide healthy socialising in a safe environment as well as a break from the streets for the City's homeless people.

### Clients Supported (those who have been in prison)

Clients		
	22/23	23/24
Male	148	152
Female	23	28
Total	171	180

Clients		
	22/23	23/24
18-25	30	27
26-49	105	98
50+	36	55

**The best way to describe the difference we are making is by the Testimonies from those we support:**

'I came to GMCC after meeting the link worker at Manchester prison. She kept in touch with me and encouraged me to come for support. I was helped with food, clothing and accommodation. It was a lifeline for me. I began volunteering and this gives me a purpose every day and keeps me out of trouble!'

J

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'I was nervous when I came for help here because my offences were of a sexual nature but I was welcomed and not judged, and a weight was lifted off me as nowhere else can you be open about your past and be accepted and encouraged to take part in activities. I am encouraged to talk about my past and can confide in the Chaplain and support worker'.

R

'I love coming here, the people are all so nice and friendly and the food is always good. It is nice and warm, and I enjoy attending the activities and groups. I would be lost without this place'.

N

'When I came after prison, I was helped with lots of different things and enjoy going to the groups. I messed up with drugs again but was welcomed back after I spent time in rehab. I struggle with mental health problems as well and I can always talk to Kath or Eva. I come every day as it gets me out of the house and away from the streets and bad habits'.

K

'Coming to the centre does me and my health good and make friends. Staff lovely, services and groups are good, sing, pray and listen to each other what we talk about. Food is nice, do different things each week like cheese pie, fish, chips and mushy peas and home-made curry's'.

N

'I find coming here very supportive and uplifting. It gives me a reason to get up in the morning. I come from Oldham, so with the activities and dinner it is an all day activity. We can all talk about our problems here without getting judged. The atmosphere here is good too. We do different things on a Thursday afternoon each week and have a catch up on how people are doing and feeling to see if we can help each other with our problems. The food is very good and nutritious. It is a good safe way to spend the day'.

A

'This place and organisation was a life saver when I was homeless, it helped me with food and bus travel when I was in a bad place. So now I have become a volunteer here to give back what this place has given to me. I am proud of my position, and I will continue to help the organisation'.

D

## From some of our regular customers/supporters:

'This is the best café in town. The food and fellowship are excellent. I visit at least once a week and haven't found anything comparable in central Manchester. It's good value, keep up the good work'.

'It's very good atmosphere here to get together with others i.e., the community and a great place for one's peace of mind and fellowship in the community. With thanks, J'.

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‘I have come to admire the work they do. I was a bit dubious at first but have come to love coming here every week for great food and even better company’.

R

### Plans for the year ahead

#### Client Support

As mentioned above we are starting new groups in the new year for the male clients. This will be peer led and supervised by the Client Support Worker. The group will also be attended by a volunteer pastor who has recently signed up with us.

We recently had a regular client offer his services to the Charity by providing free haircuts and shaving for our clients and those who attend the Methodist Church Befriender sessions. This will be a much-needed service to most of our clients who are struggling financially and have to go without these luxuries. A massive boost to the homeless men and women who attend each week as some of them will or cannot attend homeless charities for a variety of reasons.

We have recently developed a new partnership with the Salvation Army Housing Chaplain who we go to know as we support several men who are residing in their properties. There are currently three in Manchester, and we will be able to provide additional support to the people who are staying at the hostel by referral from the Chaplain but also we will be able to refer newly released clients to them so they can assess whether they can offer them a place to stay.

We will continue our successful Navigating Trauma Course and our Chaplain will be undertaking more training early in the new year.

Our client support worker and one of our long service volunteers recently attended the National Conference of the Community Chaplaincy Association and met a lot of people from other community chaplaincies. We are hoping to expand on these links in the new year to share ideas and work closer together to better benefit those we help.

#### Fundraising

As this is our last year of funding from the Lottery Community Fund we will be concentrating a lot of our efforts into funding for future years for core costs. This will be done by the Manager and Volunteer coordinator with input from the Chaplain, clients and volunteers.

We also attend to plan more fundraising events in the community to raise our profile and reach out to more faith organisations, who are our main supporters due to the work we do with ex-offenders.

Our volunteers and client support worker will also be visiting local organisation to inform

## **GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED**

them of the positive work we do and the changes helping people who have been in prison makes, not only to the wider community but to businesses as well. We still have our partnership with Morrisons Community Champions who support our events by providing food and refreshments.

### **Community Activities**

Our regular events continue to run and are well attended by all in our community. Each year we hold the following free events open to all

Coffee and cake (Easter, Summer and Christmas) and Christmas Meals.

We are looking to hold more of these events in 2025 and are consulting with clients, volunteers and the community to see what they feel would be beneficial to them.

The Christmas lunches have been running for many years, and we have had feedback from our attendees saying that this is the only Christmas dinner they will have and that it is great to be welcomed and feel like part of the community. This helps people greatly reduce their feelings of loneliness and isolation at Christmas which leads to improved mental wellbeing and sense of belonging.

We are also looking at a clients/ volunteer drama production, as we already have staff and volunteers with experience in this area and it would be great to show these skills to our community.

### **Specific project funding included:**

- Lottery Community Fund from January 2023 to cover all staff costs for 3 years
- Chaplain related expenses from Jerusalem Trust

### **Financial review**

Our grant funding remains as levels appropriate to fund core salary costs and specific project related costs. As the grant funding is restricted to those specific activities, we have maintained stringent expenditure levels in line with total reserves.

### **Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 28<sup>th</sup> February 2025 was £73,891 of which all are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts

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do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

### **Structure, governance and management**

Greater Manchester Community Chaplaincy Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19/02/2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 11/02/2011.

### **Appointment of trustees**

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting.

### **Trustee induction and training**

Most trustees are already familiar with the practical work of the charity through meeting regularly with staff members.

### **Organisation**

The board of trustees administers the charity. The board normally meets quarterly. A Centre Manager is appointed by the trustees to manage the day-to-day operations of the charity.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

### **Reference and administrative information**

Charity Name: Greater Manchester Community Chaplaincy Limited

Charity Number: 1140385

Company Registration Number: 06825285

### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

**GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED****Key management personnel: Trustees and Directors**

Gavin White                      Chair of Trustees

Emma Smith

Aled Brewerton

Deacon Jenny Jones

**Senior manager**

Deborah Joyce

**Registered Office**

Methodist Central Hall

Oldham Street

Manchester

M1 1JQ

**Independent Examiners**

Hilton Jones t/a Community Accountancy Service

Hollinwood Business Centre

Albert Street

Oldham

OL8 3QL

**Bankers**

Co-operative Bank plc

70 - 72 Cross Street

Manchester

M2 4JG

**GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED****Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Greater Manchester Community Chaplaincy Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees

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Name: Gavin White  
Chair

Date: 13<sup>th</sup> October 2025

## **Independent examiner's report to the trustees of GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED**

I report on the accounts of the company for the year ended 28<sup>th</sup> February 2025, which are set out on pages 13 to 24.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

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

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



James Hilton Jones FCCA  
 Hilton Jones t/a Community Accountancy Service  
 Hollinwood Business Centre, Albert Street, Oldham OL8 3QL  
 Date: 13<sup>th</sup> October 2025

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2025**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 28 February 2025 £	Total Funds Year Ended 29 February 2024 £
<b>Income from:</b>					
Donations and legacies	(3)	6,591	-	6,591	7,512
Charitable Activities	(4)	11,877	63,555	75,432	87,494
Investment Income		-	-	-	-
<b>Total</b>		<b>18,468</b>	<b>63,555</b>	<b>82,023</b>	<b>95,006</b>
<b>Expenditure on:</b>					
Raising Funds	(5)	8,964	-	8,964	7,499
Charitable Activities	(5)	(804)	72,902	72,098	67,848
Other	(5)	-	-	-	-
<b>Total</b>		<b>8,160</b>	<b>72,902</b>	<b>81,062</b>	<b>75,347</b>
<b>Net income/(expenditure)</b>		<b>10,308</b>	<b>(9,347)</b>	<b>961</b>	<b>19,659</b>
Transfers between funds		-	-	-	-
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	63,583	38,854	102,437	82,778
<b>Total funds carried forward</b>	<b>(15)</b>	<b>73,891</b>	<b>29,507</b>	<b>103,398</b>	<b>102,437</b>

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

The notes on pages 16 to 24 form part of these accounts.

**BALANCE SHEET AS AT 28 FEBRUARY 2025**

Company registration number: 06825285

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	(10)	-	-
Total fixed assets		-	-
<b>Current assets:</b>			
Stocks	(11)	840	292
Debtors	(12)	208	832
Cash at Bank & in Hand		103,911	103,183
Total current assets		104,959	104,307
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(13)	1,561	1,870
Net current assets or liabilities		103,398	102,437
Total assets less current liabilities		103,398	102,437
<b>Total net assets or liabilities</b>		<b>103,398</b>	<b>102,437</b>
<b>The funds of the charity:</b>			
Restricted income funds	(15)	29,507	38,854
Unrestricted income funds	(15)	73,891	63,583
<b>Total charity funds</b>		<b>103,398</b>	<b>102,437</b>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 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.

Approved by the trustees on 13th October 2025

----- Gavin White      Chair

The notes on pages 16 to 24 form part of these accounts.

## Statement of Cash Flows for the year ending 28 February 2025

## Reconciliation of net movement in funds to net cash flow from operating activities

	Notes	Year Ended 28 February 2025 £	Year Ended 29 February 2024 £
Net movement in funds		961	19,659
Add back depreciation		-	-
Deduct investment income		-	-
Decrease/(increase) in stocks		(548)	642
Decrease/(increase) in debtors		624	526
Increase/(decrease) in creditors		(309)	910
<b>Net cash used in operating activities</b>		<b>728</b>	<b>21,737</b>
<b>Cash flows from investment activities:</b>			
Interest		-	-
Purchase of fixed assets		-	-
<b>Net cash provided by investing activities</b>		<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents during the year		728	21,737
Cash and cash equivalents brought forward		103,183	81,446
<b>Cash and cash equivalents carried forward</b>		<b>103,911</b>	<b>103,183</b>

## Notes to the accounts for the year ended 28th February 2025

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 5 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

**(c) Income recognition**

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 income receivable can be measured reliably.

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 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 those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

**(g) Costs of raising funds**

The costs of raising funds consists of café supplies, fundraising, subscriptions and costs of printing the prayer letter.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

## Notes to the accounts for the year ended 28th February 2025

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

The trustees implemented an auto enrolment pension scheme from February 2017. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(l) Debtors**

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

**(m) Creditors and provisions**

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

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2025	February 2025	28 February	29 February
	£	£	2025	2024
Donations	2,580	-	2,580	3,471
Fundraising	157	-	157	56
Prayer Letter Donations	3,149	-	3,149	3,311
Gift Aid	705	-	705	674
	<u>6,591</u>	<u>-</u>	<u>6,591</u>	<u>7,512</u>

**Previous reporting period**

	Unrestricted	Restricted	Total Funds
	Year Ended 29	Year Ended 29	Year Ended
	February 2024	February 2024	29 February
	£	£	2024
Donations	3,471	-	3,471
Fundraising	56	-	56
Prayer Letter Donations	3,311	-	3,311
Gift Aid	674	-	674
	<u>7,512</u>	<u>-</u>	<u>7,512</u>

## Notes to the accounts for the year ended 28th February 2025

## 4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 28	Year Ended 28	Year Ended	Year Ended
	February 2025	February 2025	28 February	29 February
	£	£	2025	2024
Café sales	11,810	-	11,810	10,838
Big Issue Sales	67	-	67	131
Restricted grants:				
CRH Charitable Trust	-	-	-	4,500
Jerusalem Trust	-	-	-	10,000
Big Lottery Fund	-	63,555	63,555	62,025
	<u>11,877</u>	<u>63,555</u>	<u>75,432</u>	<u>87,494</u>

## Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 29	Year Ended 29	Year Ended
	February 2024	February 2024	29 February
	£	£	2024
Café sales	10,838	-	10,838
Big Issue Sales	131	-	131
Restricted grants:			
CRH Charitable Trust	-	4,500	4,500
Jerusalem Trust	-	10,000	10,000
Big Lottery Fund	-	62,025	62,025
Tudor Trust	-	-	-
	<u>10,969</u>	<u>76,525</u>	<u>87,494</u>

## Notes to the accounts for the year ended 28th February 2025

## 5. Expenditure

	Care, Resettlement and Rehabilitation of Offenders £	Year Ended 28 February 2025 £	Year Ended 29 February 2024 £
<b>Expenditure on raising funds:</b>			
Café Supplies	7,215	7,215	5,859
Prayer Letter Printing	1,296	1,296	1,147
Subscriptions	453	453	493
	<u>8,964</u>	<u>8,964</u>	<u>7,499</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	60,771	60,771	56,169
Freelance Staff	566	566	437
Bad Debts	(591)	(591)	591
Training	-	-	144
Client Expenses	5,416	5,416	4,438
Computer Expenses	251	251	139
Minor Equipment	811	811	349
Staff Travel	634	634	103
Telephone	267	267	228
Volunteers Expenses	821	821	3,021
Insurance	762	762	728
Governance and Support Costs	672	672	660
Post, Printing & Stationery	1,718	1,718	841
Depreciation	-	-	-
	<u>72,098</u>	<u>72,098</u>	<u>67,848</u>
<b>Other expenditure:</b>			
Sundry	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>81,062</u>	<u>81,062</u>	<u>75,347</u>
Restricted funds		72,902	62,975
Unrestricted funds		<u>8,160</u>	<u>12,372</u>
		<u>81,062</u>	<u>75,347</u>

## Notes to the accounts for the year ended 28th February 2025

**6. Analysis of expenditure on charitable activities**

As per note 5.

**7. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	672	672	type of expense
	-	672	672	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	660	660	type of expense
	-	660	660	

**8. Analysis of staff costs**

	Year Ended 28 February 2025	Year Ended 29 February 2024
	£	£
Wages and Salaries	60,118	55,598
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	653	571
	<u>60,771</u>	<u>56,169</u>
Charitable activities	60,771	56,169
Support costs	-	-
	<u>60,771</u>	<u>56,169</u>

The average number of employees during the year was 4 (previous year: 4).

The charity considers its key management personnel comprises the trustees and Centre Manager. The total employment benefits, including employer NI and pension contributions, of the key management personnel were £24,177 (previous year: £20,985, including employer pension contributions), No employee has benefits in excess of £60,000 (previous year: none).

**9. Independent Examiner Fees**

	Year Ended 28 February 2025	Year Ended 29 February 2024
	£	£
Independent examination fees	672	660
	<u>672</u>	<u>660</u>

## Notes to the accounts for the year ended 28th February 2025

**10. Tangible Fixed Assets**

	Computers	Total
Cost	£	£
At 1 March 2024	7,910	7,910
Additions	-	-
At 28 February 2025	7,910	7,910
<b>Depreciation</b>		
At 1 March 2024	7,910	7,910
Charge for Year	-	-
At 28 February 2025	7,910	7,910
<b>NET BOOK VALUE</b>		
At 28 February 2025	-	-
At 29 February 2024	-	-

**11. Stocks**

	2025	2024
	£	£
Travel Passes	840	292
	840	292

**12. Analysis of debtors**

	2025	2024
	£	£
Debtors	30	500
Prepayments	178	332
	208	832

Debtors and prepayments related to restricted funds £70 and unrestricted funds £138 in 2025 and restricted funds £121 and unrestricted funds £711 in 2024.

**13. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Creditors	889	1,210
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	672	660
Deferred income	-	-
	1,561	1,870

## Notes to the accounts for the year ended 28th February 2025

**14. Deferred income**

Deferred income comprises grants that cover a period beyond the year end

Balance as at 1 March 2024	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 28 February 2025	-

**15 Analysis of charitable funds****Analysis of movements in unrestricted funds**

	Balance at 1 March 2024	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2025
	£	£	£	£	£
General Fund	63,583	18,468	(8,160)	-	73,891
	63,583	18,468	(8,160)	-	73,891

**Previous reporting period**

	Balance at 1 March 2023	Incoming Resources	Resources Expended	Transfers	Balance at 29 February 2024
	£	£	£	£	£
General Fund	57,479	18,481	(12,372)	(5)	63,583
	57,479	18,481	(12,372)	(5)	63,583

**Name of unrestricted fund:**

General Fund

**Description, nature and purpose of the fund**

The "free reserves"

## Notes to the accounts for the year ended 28th February 2025

## Analysis of movements in restricted funds

	Balance at 1 March 2024	Incoming Resources	Resources Expended	Transfers	Balance at 28 February 2025
	£	£	£	£	£
Lloyds Foundation	2,171	-	(2,171)	-	-
Jerusalem Trust	10,000	-	(2,571)	-	7,429
Big Lottery Fund	20,747	63,555	(63,159)	-	21,143
CRH Charitable Trust	4,500	-	(3,565)	-	935
Tudor Trust	1,436	-	(1,436)	-	-
	<u>38,854</u>	<u>63,555</u>	<u>(72,902)</u>	<u>-</u>	<u>29,507</u>

## Previous reporting period

	Balance at 1 March 2023	Incoming Resources	Resources Expended	Transfers	Balance at 29 February 2024
	£	£	£	£	£
Lloyds Foundation	2,349	-	(178)	-	2,171
Jerusalem Trust	-	10,000	-	-	10,000
Big Lottery Fund	20,577	62,025	(61,855)	-	20,747
VEF	767	-	(772)	5	-
CRH Charitable Trust	170	4,500	(170)	-	4,500
Tudor Trust	1,436	-	-	-	1,436
	<u>25,299</u>	<u>76,525</u>	<u>(62,975)</u>	<u>5</u>	<u>38,854</u>

## Notes to the accounts for the year ended 28th February 2025

Name of restricted fund:	Description, nature and purpose of the fund
Lloyds Foundation	funding for the Volunteer Coordinator
Jerusalem Trust	towards the GMCC Chaplain role
Big Lottery Fund	to cover all staff costs for three years
CRH Charitable Trust	for the Chef/Kitchen Trainer
Tudor Trust	funding for the centre manager role

## 16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Fixed Assets	-	-	-	-
Cash at bank and in hand	73,606	-	30,305	103,911
Other net current assets/(liabilities)	285	-	(798)	(513)
<b>Total</b>	<b>73,891</b>	<b>-</b>	<b>29,507</b>	<b>103,398</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Fixed Assets	-	-	-	-
Cash at bank and in hand	63,829	-	39,354	103,183
Other net current assets/(liabilities)	(538)	-	(500)	(1,038)
<b>Total</b>	<b>63,583</b>	<b>-</b>	<b>38,854</b>	<b>37,869</b>