

Report and Financial Statements for Sixty-One

Year ended 31st December 2024



sixtyone

SIXTY-ONE
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

Charity No. 1159302

Structure, Governance and Management

Charitable Status

Sixty-One is a CIO (number 1159302) registered in November 2014.

The Charitable Objects

The objects for which the Charity is established are as follows:

The objects of the CIO are the relief of those in need or hardship in Bristol and the surrounding region and in particular prisoners, ex-prisoners and those who are at risk of entering the prison system by (in each case in ways which are consistent with principles of the Christian faith); providing and financing a mentoring service to assist such persons in developing skills to improve their conditions of life and to advance their education; and promoting and financing such other charitable activities as the charity trustees see fit in order to relieve such persons from hardship and to improve their conditions of life.

Trustees

The charity trustees meet at least four times a year to discuss and review the work of the charity. Any new trustees are identified by the remaining trustees. The Chairman of Trustees is responsible for the induction of any new trustee. New trustees are required to gain an awareness of trustees' responsibilities, the governing document, administrative procedures, and the history and ethos of the charity.

Risk Management

The trustees have reviewed the major risks and there are systems in place to manage those risks.

Reserves Policy

The Trustees aim to keep a minimum of 3 months' forecast expenditure in reserves at all times, with an aspiration to achieve 6 months' forecast. Reserves at the end of the year were £139,930 (2023: £111,298), which is slightly less than the anticipated expenditure for the first 6 months of 2025. Overall, this is healthy financial end to 2024, with a modest building in reserves.

Review of the charity's financial position at the end of the reporting period

Sixty-One, like most charities working in the criminal justice sector, is dependent on voluntary funds. To this end we have a comprehensive and well established trust and foundation fundraising programme that accounts for most of our income. In addition we are well connected with the local community and raise significant funds from local groups and individuals - we have a long-term strategy of increasing this income over the next five years. These income sources have enabled us to operate with financial stability for the last decade.

SIXTY-ONE
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

With Thanks

Sixty-One Partnership Charities

- Bristol Together
- Changing Tunes
- inHope (formerly Crisis Centre Ministries)
- DHI (Developing Health and Independence)
- Emmaus Bristol
- Logos House
- Nilaari
- Prodigal Arts
- See Change (new name for Julian House in Bristol)

Sixty-One is particularly grateful for the financial support provided by the following people and Trusts:

- | | |
|---|--|
| • Archer Trust | • Lauderdale Trust |
| • Basil Brown Trust | • Lalonde Trust |
| • Benefact Trust | • Magnify Foundation |
| • Bergman Lehane Trust | • Marsh Christian Trust |
| • Beyond Finance (County Financial) Trust | • Maurice and Hilda Laing Trust |
| • Bishop Radford Trust | • Medlock Charitable Trust |
| • Bonhomie Society | • Michael & Shirley Hunt Trust |
| • Britland Charitable Trust | • National Lottery – Reaching Communities |
| • Broughton Family Charitable Trust | • Pettit Charitable Trust |
| • Burden Trust | • Q Charitable Trust |
| • Carr-Gregory Trust | • Quartet – Sir Jay Tidmarsh Fund |
| • Charis Trust | • Quartet – Community Foundation |
| • Charles Plater Trust | • Singer Foundation |
| • Fairfield Charitable Trust | • Sir John & Lady Heathcoat Amory's Charitable Trust |
| • Four Winds Trust | • Society of the Holy Child Jesus |
| • Gibbs Charitable Trusts | • Souter Charitable Trust |
| • Grace Trust | • St Paul's Mission House Trust |
| • Guttridge Family Foundation | • Steyn Charitable Trust |
| • Hilden Fund | • Trusted Executive Charitable Foundation |
| • J & M Britton | • Vera Outhwaite Trust |
| • John and Susan Bowers Fund | • Walter Guinness Charitable Trust |
| • John James Bristol Foundation | • W F Southall Trust |

SIXTY-ONE
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

Charity Information

Patron

Marvin Rees

Trustees

Andrew Street (Chair)
Paul Tipler
Sandra Sykes
John Barnett
Andrew Wood
Luke Hunka
Folake Adekola
Kendia Christodoulou

Staff

Elizabeth Preece	Chief Executive Officer
Lindsay Jarman	MentorMe Manager (Maternity leave January – December 2024)
Eleanor Watters (Beth)	MentorMe Project Manager (Maternity cover January – December 2024)
Esther Champion	Hubs Lead & External Training Co-Ordinator
Matthew Champion	Project Liaison Officer
Deborah Whitcliffe	Project Liaison Officer (Left September 2024)
Elliot Mocharrafie	Project Liaison Officer
Alison Paginton	Office Manager

Accountants

Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol, BS48 1UR

Independent Examiner

Joshua Kingston ACA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol, BS48 1UR

Bankers

Triodos Bank, Deanery Road, Bristol, BS1 5AS

Registered Office

Sixty-One
c/o St Agnes Church
Thomas Street
St Paul's
Bristol
BS2 9LL

Telephone: 0117 403 7905
Email: alisonp@sixty-one.org
Website: www.sixty-one.org

SIXTY-ONE
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

Trustees Annual Report

Our Work:

Sixty-One supports people with a criminal conviction to lead meaningful crime-free lives. We do this by inspiring, enabling and supporting the local community to provide the relational and practical support people need in and on leaving prison.

We run two of our own projects, MentorMe and the Gift Projects. We also work in partnership with local groups, charities, organisations and businesses. Working in this way expands the reach of our support and creates a bridge between the prison gate and the community in which people leaving prison are expected to operate.

The majority of our work is carried out in the Greater Bristol area; however, some of our partnership activity has developed beyond Bristol to prisons nationwide.

Our Projects:

1. **MentorMe** – Enables volunteer mentors to support people with a criminal conviction. Our team of four core staff recruit, train and support mentors, as well as identifying suitable mentees. The team work closely with prisons, probation, hostels, charities, churches and the wider community. This is our largest project, supporting 80 prison-leavers over the last year.

MentorMe also organises celebration events four times a year for our mentors, mentees, and staff and local groups. These events help to build a sense of relationship, community and connection and are key for people leaving prison in overcoming social anxiety, building confidence and finding acceptance and belonging.

2. **The Christmas and Easter Gift Projects** - With the support of 12 local church groups, mentors, volunteers and the wider community, we enable over 1,800 people in our four local prisons to receive a bag of thoughtful gifts (one for every single prisoner). Through these projects we are also able to promote our other support services available to people in, and on leaving prison.

Our Partnerships:

1. We partner with five local churches that run mid-week Hubs, providing a welcoming space for people who have left prison to meet together, share food, learn and volunteer.

2. We continue to work with Rupert Vernalls, founder of the highly acclaimed MBA Academy. Having made his MBA Empowerment Course available to people in, and also those who have left prison, we continue to work with Rupert to greatly expand his Goal-Setting Workbook within UK prisons and to our mentors and mentees.

3. We enable and support a local pastor and leader from the black community to run a Constructive Masculinity and Bee Keeping Course in HMP Bristol and in the community.

4. We develop partnerships with local organisations, charities, churches and individuals. In this way, we can connect, refer and advise people across a range of interventions such as housing, employment, education, arts, music, volunteering, mental health and addiction.

SIXTY-ONE
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

10 Years of Impact

This year, we celebrated 10 years in operation as a charity. Consistency has a profound effect in an ever-changing world, especially for people who are re-settling in community following time in prison. With a sustained re-offending rate of under 2.6%, our years of experience, comprehensive training programmes and extensive community support mean that we achieve high levels of engagement from people in and outside of prison. More importantly, we see many lives changed in the process.

Our MentorMe mentoring programme, weekly community hubs and partnership projects all demonstrate that consistent behaviour over time helps foster reliability, sincerity, and accountability. Whether it's fulfilling obligations, showing up on time for appointments, or maintaining relationships, these things demonstrate a lasting commitment to positive change on release.

To consistency, we have also added innovation, this year chairing city-wide strategic partnership meetings to develop closer and more joined-up ways of working between prison staff, business leaders, charities, rehabilitative projects, and people with lived experience. We have added a Goal-Setting Workbook to our offer, used by both mentors and mentees and made available in over 70 prisons nationwide through prison TV. We have provided bespoke training to organisations working with people with a criminal conviction and we have recruited 11 new Sixty-One volunteer Champions from our community who help to promote our support and expand community fundraising opportunities, further embedding our work within the Bristol community.

We're excited as we head into our next decade as a charity, continuing to develop and expand our support for people with a criminal conviction. We, the trustees and team, wish to thank and recognise all of our supporters, partners, and volunteers, for making this work possible. Our final thanks go to the people who we mentor and support. They are the reason that we do what we do, and they continue to show incredible commitment and tenacity in living out a future that looks different from their past, demonstrating that change is possible and that their future is full of hope.

During the course of 2024, we achieved the following:

In prison

- We had referrals from **8** prisons: HMPs Bristol, Eastwood Park (women), Portland, Leyhill, Channings Wood, Guys Marsh, The Mount, and Downview.
- We engaged with **over 50** agencies and charities to build referral streams.
- Our MentorMe team held **171** face-to-face meetings with **70** serving prisoners to identify suitable mentees to prepare them for their release and appraise them of the support.
- We connected with **2090** serving prisoners over the year.
- The Goal-Setting Workbook was made available in **over 70** prisons through Prison TV.
- **45** sessions on constructive masculinity were delivered in HMP Bristol. **70** serving prisoners attended sessions of the course.

SIXTY-ONE
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

- **94** Beekeeping sessions were carried out at the prison (including constructive masculinity practical sessions, hive maintenance, harvesting honey and beekeeping training for prisoners). **90** men have attended the beekeeping course.

In the community

- Our volunteer mentors supported **80** different mentees across the year.
- **Only two (2.5%)** of the **80** mentees we worked with last year were recalled to prison for re-offending whilst meaningfully engaging with us; This is a **95.4%** reduction compared to the national reoffending rate.¹ A further **3** mentees (**3.7%**) were recalled for breaching their licence conditions.
- Of mentoring relationships active at the end of the year, **64%** have been meeting for more than a year, **16%** between 3 and 12 months and **19%** for less than three months. This is a very high engagement level for ex-prisoners.²
- Of the **12** mentoring relationships that ended across the year, **63%** had been meeting for more than a year, **36%** met for between 3 and 12 months and **0%** met for less than 3 months.
- Our volunteer mentors met with their mentees a combined total of **581** times.
- **11** long-term mentoring relationships transitioned to become befriending relationships across the year. **34** mentees are supported through long-term befriending by their ex-mentor.
- We ran **3** four-part mentor training courses that were attended by **32** people.
- We also ran **2** taster mentoring sessions along with 2 skills refresher training sessions and **2** group supervision sessions for existing mentors.
- Over the course of 2024, we worked with **83** mentors.
- At the end of 2024, we had **68** trained volunteer mentors available to mentor, having fully processed **17** new mentors.
- Just **15** mentors stopped mentoring in 2024 (primarily because they moved out of the area or experienced a change in their circumstances meant they no longer had capacity).

Partnership

- Hubs were run by **5** partner local churches: Hope Community Church, God's House International Centre, Fishponds Baptist Church, B&A Church & St Nicholas Church.

¹This is based on a national first-year reoffending rate of 55%, which reflects the cross-section of mentees we work with; this includes repeat offenders, offenders on short sentences and offenders with addiction issues.

² These figures relate to all of our mentoring relationships active at the end of 2024.

SIXTY-ONE
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

- Together, hubs provided over **174** mid-week contacts for **86** people with lived experience of the CJS.
- **1** ex-prisoner is involved with running a Hub.
- We supported the training of a **6th** Hub ready to launch in 2025 by partnering with Nilaari, a black-led charity providing dedicated mental health assistance to adults from Black, Asian and minorities communities.
- **1,860** prisoners received a gift bag of presents through our Christmas and Easter gift projects. The project was community funded including **10** churches plus a **diocesan team**.
- **242** people volunteered for Sixty-One.
- **18** church organisations supported our work practically and **21** with funding.
- Our mentors represent **40** different churches.
- We held speaking engagements at **14** churches and were represented by our Champions at a further **6** churches.
- We provided bespoke training courses to Prodigal Arts, Soul Food and Bristol Winter Night Shelter and regarding working with people with a conviction or who are vulnerable.
- We hosted a specialist training course for mentors and partners on trauma and labelling language.
- We established the Bristol Strategic Partnership Group (bringing together key stakeholders working with people in prison, rehabilitative projects, business leaders, charities, prison representative and people with lived experience of the CJS) to provide better and more effectively joined-up, personalised support to prison-leavers. The result has been the design of a new integrated support model for prison leavers focussed on accommodation, employment and mentoring and a proposed pilot.

Wellbeing

- Of mentees completing their first 'Spider'³ assessments in 2024, 100% demonstrate increased scores overall.
- 80% report an improvement in education, training, employment and meaningful activity.
- 100% report improvements in housing, and 80% report improvements in physical/mental health (a further 20% maintaining a steady high score for this).

³ The Spider assessment is an outcomes tool providing a score for each of 8 distinct areas significant to an individual's resettlement; therefore, enabling us to measure change in circumstances over the period between reviews. MentorMe uses it to measure change relating to: Accommodation, Education, Training and Employment (ETE), which we extend to include meaningful activity where this is more appropriate, especially in light of our older demographic, Physical/Mental Health, Substance Misuse, Debt and Finance, Significant Relationships, Attitude, Thinking and Behaviour, Engagement with MentorMe.

SIXTY-ONE
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

In 2025 we plan to:

- Provide mentoring sessions to 90 ex-prisoners and befriendees.
- Regularly visit three local prisons seeking mentees and maintaining close partnership with a further two prisons.
- See fewer than 10% of mentees recalled in the first year of release.
- Run three five-part mentor training courses attended by 30+ new volunteers.
- Start 30+ new mentoring relationships.
- Increase the diversity of mentors through further engagement with the BAME community.
- Provide 1,400+ male prisoners with a Christmas gift bag, and 400+ female prisoners with an Easter gift bag.
- Establish our 6th Hub and work towards opening the 7th in 2026.
- Support two Hubs in reviewing and developing their activity.
- Support our partner Hubs as they meet 150+ times and support 60+ ex-prisoners.
- Collaborate with new organisations to identify the needs in their area and focus for new Hubs.
- Enable a church leader from the local black community to run a constructive masculinity course in HMP Bristol and the community.
- Develop the bee-keeping model, providing potential apprenticeship and community engagement opportunities.
- Partner closely with other projects to ensure comprehensive support across the city.
- Hold three celebration evenings for mentors and mentees.
- Partner with Rupert Vernalls to further develop the MBA programme and Goal Setting Workbook (workbook now available in over 70 prisons).
- Deliver 'in-person' goal-setting workshops to prisoners at HMP Bristol.
- Build on our city-wide partnership work and pilot study concerning a person-centred brokerage support model for people on leaving prison.
- Increase awareness of ADHD and neurodiversity.
- Increase our income from community fundraising.
- Roll-out a lived-experience council.

SIXTY-ONE
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

Statement of Public Benefit

The trustees have complied with their legal duty under the Charities Act to have regard to the public benefit guidance published by the Charity Commission. High reoffending rates of prisoners in the UK remain one of society's most intractable problems (over 60% reoffend within two years), and this is continuing to have considerable negative impact, both social and financial, within families and communities.

Long-term mentoring of individuals as provided by the MentorMe programme, which starts from within the prison walls and continues through to successful reintegration into the community, is a highly effective model that can finally break this cycle (see outcomes above).

In addition, our wide-ranging contacts with the church network across the greater Bristol area allows us to be able to connect ex-prisoners with supportive communities that have been trained in how to work safely with them.

The independent National Audit Office estimates that reoffending costs the tax-payer £13 billion per year. Each prisoner who is sent back to prison costs the taxpayer around £65,000 in their first year if police, court, benefit and prison costs are taken into account, and £35,000 in subsequent years.⁴ The work of Sixty-One therefore makes a tangible and significant contribution towards reducing cost to the public purse by reducing reoffending rates considerably.

⁴ This is based on a national first-year reoffending rate of 55%, which reflects the cross-section of mentees we work with; this includes repeat offenders, offenders on short sentences and offenders with addiction issues. It is based on a first-year reconviction cost of £65,000, which includes prison, police, probation, court and benefit costs. The commonly-quoted £35,000 cost of imprisoning a person just covers the direct prison costs.

SIXTY-ONE
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees

Andrew Street

Andrew Street, Chairman

Date: Jun 23 2025

SIXTY-ONE
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the trustees of Sixty-One

I report to the trustees on my examination of the accounts of Sixty-One (the Charity) for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Joshua Kingston

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Jun 23 2025
Date:

SIXTY-ONE**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	2	198,822	98,664	297,486	241,007
Charitable activities	3	-	15,415	15,415	13,969
Investments	4	810	-	810	560
Total income		<u>199,632</u>	<u>114,079</u>	<u>313,711</u>	<u>255,536</u>
Expenditure on:					
Raising funds	5	4,439	29,157	33,596	20,381
Charitable activities	6	39,661	200,910	240,571	226,585
Other		-	-	-	-
Total expenditure		<u>44,100</u>	<u>230,067</u>	<u>274,167</u>	<u>246,966</u>
Net income/(expenditure)	8	155,532	(115,988)	39,544	8,570
Transfers between funds	13	(126,900)	126,900	-	-
Net movements in funds		28,632	10,912	39,544	8,570
Total funds at start of year	13	111,298	-	111,298	102,728
Total funds at end of year	13	<u>139,930</u>	<u>10,912</u>	<u>150,842</u>	<u>111,298</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 14 to 21 form part of these financial statements
See note 10 for fund-accounting comparative figures

SIXTY-ONE

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Current assets			
Debtors	11	1,857	-
Cash at bank and in hand		150,913	116,792
		<u>152,770</u>	<u>116,792</u>
Liabilities			
Creditors : amounts falling due within one year	12	(1,928)	(5,494)
Net current assets		<u>150,842</u>	<u>111,298</u>
Total assets less current liabilities		<u>150,842</u>	<u>111,298</u>
Net assets		<u>150,842</u>	<u>111,298</u>
FUNDS			
Unrestricted funds			
General funds	14	139,930	111,298
Restricted funds	14	10,912	-
Total funds		<u>150,842</u>	<u>111,298</u>

These financial statements were approved by the Trustees on Jun 23 2025 2025 and are signed on their behalf by:

Andrew Street

Andrew Street
Chair of Trustees

The notes on pages 14 to 21 form part of these financial statements

SIXTY-ONE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and 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) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). and the Charities Act 2011.

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

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

SIXTY-ONE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (*continued*)

Charitable Activities

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Overhead support costs have been allocated between fundraising and publicity costs and charitable activities. The apportionment has been allocated on the basis of staff time and is analysed in note 7.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £1,000 are not capitali

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note of the financial statements.

SIXTY-ONE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations	26,967	2,191	29,158	19,818
Gift Aid	1,705	266	1,971	2,239
Grants received	170,150	96,207	266,357	218,950
	<u>198,822</u>	<u>98,664</u>	<u>297,486</u>	<u>241,007</u>

All income in the prior year was unrestricted, except for £7,060 in donations, £1,640 in Gift Aid, and grants valued at £83,800, which were included as restricted funds.

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Christmas & Easter gift projects	-	15,415	15,415	13,969
	<u>-</u>	<u>15,415</u>	<u>15,415</u>	<u>13,969</u>

All income from charitable activities in the prior year was restricted.

4 Income from: Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest received	810	-	810	560
	<u>810</u>	<u>-</u>	<u>810</u>	<u>560</u>

All investment income in the prior year was unrestricted.

5 Expenditure on: Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fundraising staff	3,345	29,157	32,502	19,319
Support costs (Note 7)	1,094	-	1,094	1,062
	<u>4,439</u>	<u>29,157</u>	<u>33,596</u>	<u>20,381</u>

Expenditure on raising funds in the prior year was unrestricted except for £14,843 incurred seeking funds.

SIXTY-ONE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

6 Expenditure on: Charitable activities

	Direct Costs	Support Costs (Note 7)	Total Funds 2024
	£	£	£
General operating expenses	14,782	4,374	19,156
Christmas & Easter gift	14,161	-	14,161
Feasibility Study	-	-	-
Salaries and other staff costs	196,057	-	196,057
Rent & property costs	11,197	-	11,197
	<u>236,197</u>	<u>4,374</u>	<u>240,571</u>

	Direct Costs	Support Costs (Note 7)	Total Funds 2023
	£	£	£
General operating expenses	17,373	4,249	21,622
Christmas & Easter gift	13,552	-	13,552
Feasibility Study	12,000	-	12,000
Salaries and other staff costs	169,206	-	169,206
Rent & property costs	10,205	-	10,205
	<u>222,336</u>	<u>4,249</u>	<u>226,585</u>

7 Support costs

Support costs are allocated between raising funds and charitable activities on the basis of staff time.

Support costs, included in notes 5 & 6, are as follows:

	Raising Funds	Charitable Activities	Total 2024
	£	£	£
Memberships and subscriptions	211	844	1,055
Insurance	311	1,245	1,556
Office costs	208	830	1,038
Governance costs	257	1,027	1,284
Other expenses	107	428	535
	<u>1,094</u>	<u>4,374</u>	<u>5,468</u>

SIXTY-ONE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

7 Support costs (*continued*)

	Raising Funds £	Charitable Activities £	Total 2023 £
Memberships and subscriptions	112	446	558
Insurance	296	1,186	1,482
Office costs	174	695	869
Governance costs	240	960	1,200
Other expenses	240	962	1,202
	<u>1,062</u>	<u>4,249</u>	<u>5,311</u>

8 Net income/(expenditure) for the year

This is stated after charging:

	2024 £	2023 £
Independent Examiner - for IE services	1,284	1,200

No Trustees have been reimbursed for their out of pocket travel expenses (2023: 0). No Trustee received any remuneration during the year (2023: £12,000).

Aggregate donations from Trustees, key management personnel, and other related parties was £2,064 (2023: £13,664).

9 Staff costs and numbers

The aggregate payroll costs were:

	2024 £	2023 £
Wages & salaries	170,694	152,968
Social security costs	10,278	8,459
Pension contributions	5,835	4,594
	<u>186,807</u>	<u>166,021</u>

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

The average weekly number of employees during the year was 7 (2023: 6), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £60,970 (2023: £71,164).

SIXTY-ONE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

10 Statement of Financial Activities comparative figures

For the year ended 31 December 2023	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from:			
Donations and legacies	148,507	92,500	241,007
Charitable activities	-	13,969	13,969
Investments	560	-	560
Total income	<u>149,067</u>	<u>106,469</u>	<u>255,536</u>
Expenditure on:			
Raising funds	5,898	14,483	20,381
Charitable activities	33,350	193,235	226,585
Total expenditure	<u>39,248</u>	<u>207,718</u>	<u>246,966</u>
Net income/(expenditure)	109,819	(101,249)	8,570
Transfers between funds	(101,249)	101,249	-
Net movements in funds	8,570	-	8,570
Total funds at start of year	102,728	-	102,728
Total funds at end of year	<u>111,298</u>	<u>-</u>	<u>111,298</u>

11 Debtors

	2024 £	2023 £
Due in less than one year:		
Prepayments and accrued income	1,857	-
Other debtors	-	-
	<u>1,857</u>	<u>-</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	631	4,294
Accruals and deferred income	1,297	1,200
	<u>1,928</u>	<u>5,494</u>

SIXTY-ONE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

13 Movement in funds

For the year ended 31 December 2024

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	At 31 Dec 2024 £
Restricted funds					
Mentor Me	-	86,422	(144,994)	58,572	-
Christmas Gift Bags	-	11,935	(26,365)	14,430	-
Easter Gift Bags	-	3,722	(1,810)	-	1,912
Hubs Activities	-	3,000	(56,898)	53,898	-
Christmas Gift Bags - Staff cost	-	9,000	-	-	9,000
	<u>-</u>	<u>114,079</u>	<u>(230,067)</u>	<u>126,900</u>	<u>10,912</u>
Unrestricted funds					
Tangible fixed assets	-	-	-	-	-
General funds	111,298	199,632	(44,100)	(126,900)	139,930
	<u>111,298</u>	<u>199,632</u>	<u>(44,100)</u>	<u>(126,900)</u>	<u>139,930</u>
Total funds	<u>111,298</u>	<u>313,711</u>	<u>(274,167)</u>	<u>-</u>	<u>150,842</u>

For the year ended 31 December 2023

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	At 31 Dec 2023 £
Restricted funds					
Mentor Me	-	66,299	(128,764)	62,465	-
Christmas Gift Bags	-	13,856	(23,320)	9,464	-
Easter Gift Bags	-	1,314	(1,707)	393	-
Hubs Activities	-	13,000	(41,927)	28,927	-
Feasibility Study	-	12,000	(12,000)	-	-
	<u>-</u>	<u>106,469</u>	<u>(207,718)</u>	<u>101,249</u>	<u>-</u>
Unrestricted funds					
General funds	102,728	149,067	(39,248)	(101,249)	111,298
	<u>102,728</u>	<u>149,067</u>	<u>(39,248)</u>	<u>(101,249)</u>	<u>111,298</u>
Total funds	<u>102,728</u>	<u>255,536</u>	<u>(246,966)</u>	<u>-</u>	<u>111,298</u>

SIXTY-ONE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

13 Movement in funds (*continued*)

Restricted funds

Mentor Me - Support of Mentees by Mentors.

Christmas Gift Bags - Preparation and distribution of gifts to prisoners in Bristol prisons.

Hubs Activities - Support of ex-prisoners in community hubs.

Easter Gift Bags - Preparation and distribution of gifts to prisoners in Bristol prisons.

Feasibility Study - Study to research co-ordinated support for ex-prisoners and their return to work.

Christmas Gift Bags - Staff cost. Grant provided to support the staff cost of the Christmas Gift Bags Project.

14 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
As at 31 December 2024				
Tangible fixed assets	-	-	-	-
Other net assets	10,912	-	139,930	150,842
	<u>10,912</u>	<u>-</u>	<u>139,930</u>	<u>150,842</u>

	Restricted Funds £	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
As at 31 December 2023				
Tangible fixed assets	-	-	-	-
Other net assets	-	-	111,298	111,298
	<u>-</u>	<u>-</u>	<u>111,298</u>	<u>111,298</u>

15 Related party transactions

During the year there were no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

In 2023, Luke Hunka, received £12,000 for contracted services. This was for a specific fixed-term piece of work (Feasibility Study) by a trustee with the most relevant lived experience. This payment was allowed under Clause 6.2(b) of the Charity's Governing Document.