

Create Strength Group CIO

Charity number 1193551

Annual Report and Financial Statements for the year ended 31 December 2024



CREATE STRENGTH GROUP
RECOVERY SOLUTIONS



Create Strength Group CIO

Annual Report and Financial Statements for the year ended 31 December 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Create Strength Group CIO

Trustees' report for the year ended 31 December 2024

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

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Gabriel Stoltz	Chair	
Rosemary Phillips	Secretary	
Paddy Gallagher		Resigned 3 May 2024
Nicola Shaw		Appointed 29 November 2023
Colin Stansbie		Appointed 29 November 2023

Charity number	1193551	Registered in England and Wales
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Registered and principal address	Bankers
35 Salem Street, Bradford BD1 4QH	Charities Aid Foundation 25 Kings Hill Ave Kings Hill West Malling ME19 4TA

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 16 February 2021 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the trustees at a duly convened meeting.

Create Strength Group CIO

Trustees' report (continued) for the year ended 31 December 2024

Objectives and activities

The charity's objects

The relief of the physical and mental sickness of persons in need by reason of addiction to cannabis, spice, novel psychoactive substances (NPS - previously referred to as 'legal highs') and other substances and to promote their rehabilitation in particular but not exclusively by:

- 1 the provision of mutual aid group support and the distribution of information, guidance and assistance to those close to or with an interest in such addictions, their families and concerned others;
- 2 delivering a series of local meetings to promote abstinence from drug use, share best practise and provide support information and advice;
- 3 working with groups of a similar nature and exchange information, advice and knowledge with them, including cooperation with other voluntary bodies, charities, statutory and non-statutory organisations to achieve our objects;
- 4 supporting social interaction / inclusion and awareness of; the reasons, symptoms and consequences of contemporary drug use, particularly regarding the three main specialist knowledge bases found within our membership; namely cannabis, spice and legal highs;
- 5 promoting a range of transferable skills within our membership and the community, such as; employability skills, confidence and social skills, IT and media skills and responsibility and organisational skills.

To encourage, develop and support the pursuit of education and training within our membership. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with [section 7 of the charities and trustee investment (Scotland) act 2005] and [section 2 of the charities act (northern Ireland) 2008].

The charity's main activities

Create Strength Group provides support to chronic users of cannabis, spice and legal highs and their families. We host mutual aid support groups across West Yorkshire and online, where experience and advice are shared in a safe, non-judgemental, abstinence-based user led environment. The group's services also include training and research.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular:

- 1 The provision of mutual aid group support and the distribution of information, guidance and assistance to those close to or with an interest in such addictions, their families and concerned others;
- 2 Delivering a series of local meetings to promote abstinence from drug use, share best practise and provide support information and advice;
- 3 Working with groups of a similar nature and exchange information, advice and knowledge with them, including cooperation with other voluntary bodies, charities, statutory and non-statutory organisations to achieve our objects;
- 4 Supporting social interaction / inclusion and awareness of; the reasons, symptoms and consequences of contemporary drug use, particularly regarding the three main specialist knowledge bases found within our membership; namely cannabis, spice and legal highs;
- 5 Promoting a range of transferable skills within our membership and the community, such as; employability skills, confidence and social skills, IT and media skills and responsibility and organisational skills. To encourage, develop and support the pursuit of education and training within our membership.

Create Strength Group CIO

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance

CSG has continued to build on the development and growth achieved in 2023 making 2024 a record-breaking year in so many areas.

With both the New Vision Bradford (NVB) contract and the Lived Experience Evaluation Project (LEEP) now firmly established, we consolidated our position increasing our exposure across both projects. With the addition of the Dependency and Recovery contract (D&R) delivering short cannabis interventions via the Cannabis Awareness Group (CAG) to people on probation and an uplift in LEEP assignment we managed to expand our core activities. Other projects executed in 2024 included- causation projects centred around adversity, trauma and resilience (ATR), mental health MH24 and nitrous oxide use (NOP).

2024 ended with 6 full-time staff and 3 sessional workers supporting development and delivery. In addition we operate the CSG Recovery Academy a volunteer plus scheme that supports associates into work by providing introduction into paid employment with CSG in meaningful roles.

As a project-based organisation, CSG executes development within a scalable model framework. Projects such as CAG, LEEP, and the mental health and nitrous oxide projects offer the opportunity to be duplicated in other geographic areas incorporating lessons learned and best practice.

2024 Milestones include:

- Exceeding the hosting of 1,770 support meetings since our formation
- The production of a suite of LE and ATR films to high standard
- The development of a recovery app
- Increasing membership to 764
- Attracting 167 newcomers in the period
- Achieving 3,365 instances of attendances in 2024
- Offering 229 1-2-1 sessions to 26 individuals
- Increasing secured income by 61%
- Increasing workforce to 6 x full-time, 3 x part-time
- 78% Lived Experience (LE) workforce

Our Meetings

- Online Family Support Group
- Hybrid Support Group - (Tuesdays)
- Online Support Group - MEDS (Wednesdays)
- Face-to-face Support Group - (Thursdays)
- Online Support Group - (Sundays)

Meetings are held in modern purpose built community or designated meeting spaces. All our venues follow the same group rules and procedures. The meetings are open, meaning anyone can attend but we follow a strict policy of confidentiality in terms of what is said by our members and the identities of those who attend. Each meeting is hosted by an experienced nominated facilitator and supported by senior members.

Continued attendance is based on mutual respect and a desire to stop using.

Create Strength Group CIO

Trustees' report (continued) for the year ended 31 December 2024

Support and Statistics

The **active cohort statistic (ACS)** is a statistical analysis metric based on the associates who regularly engage with us, this parameter is currently set to 5 or more unique attendances. This is now our fourth year of recording the ACS and as the current trend shows we are attracting more newcomers, creating greater regular engagement, and achieving increased retention. Associates who achieve this status will be encouraged to become more involved with the group, volunteering and seeking upcoming opportunities.

ACS	
2024	96
2023	58
2022	50
2021	39

Our commitment to attract more **women** into our support network continues to have a positive impact within our active cohort, this is illustrated by a 63% growth of our women's active cohort versus 2023's end of year results. There is still much further to go to achieve our diversity aims in terms of the underrepresented South Asian and LGBTQ+ communities.

Attendance Data

Support meeting figures since lockdown had followed a gentle trend of reducing attendance which 2023 saw a turning of the curve, showing increasing attendance numbers. 2024 attendance continued this recovery trend and shows a pleasing 48.6% uptake vs. 2023's attendance. Significantly 2024 is also up vs. 2020's record attendance, +25.6%.

The table below illustrates 2024 attendance by month compared to the previous year:

Month	2024		2023		Month Variance	Cum Variance
	Total	Cumulative	Total	Cumulative		
Jan	351	351	217	217	61.8%	61.8%
Feb	298	649	168	385	77.4%	68.6%
Mar	300	949	163	548	84.0%	73.2%
Apr	300	1249	233	781	28.8%	59.9%
May	246	1495	196	977	25.5%	53.0%
Jun	237	1732	143	1120	65.7%	54.6%
Jul	267	1999	103	1223	159.2%	63.5%
Aug	267	2266	224	1447	19.2%	56.6%
Sep	260	2526	139	1586	87.1%	59.3%
Oct	343	2869	180	1766	90.6%	62.5%
Nov	256	3125	244	2010	4.9%	55.5%
Dec	240	3365	254	2264	-5.5%	48.6%
Total	3365		2264		48.6%	

Income has continued to rise in 2024 with **expenditure** proportional to revenue, with positive signs of improved cost controls and more favourable contributions to reserves. Specialised personnel with accounting experience contribute greatly with fiscal planning and financial controls, leading to better financial forecasting and planning whilst producing clear measurable outcomes.

CSG has continued to focus efforts into **the development and the winning of new business**. 2024 saw the announcement awarding the Bradford & District **domestic and sexual violence contract (D&SV)** commencing in April 2025, this contract is a joint collaboration with our trusted partners, the Bridge Project, delivering behavioural change programmes as part of victim and perpetrator support. This service will add another 2 staff to our full-time team and will reinforce our drive to tackle the underlying and supporting causation factors contributing to addiction. In addition in 2024, we managed to secure a further 3 years funding via **the National Lottery Reaching Communities Fund**. Our NLRC2 Project will fund key posts and core costs to July 2027, allowing us to build on the NLRC1 foundations established between 2021-24.

Create Strength Group CIO

Trustees' report (continued) for the year ended 31 December 2024

Active projects in 2024

Bradford Alcohol & Drug Treatment Service (New Vision Bradford- NVB)

2024 was the second year of CSG's role as the local LERO (Lived Experience Recovery Organisation) partner of the NVB consortium that includes Waythrough (formerly Humankind), The Bridge Project, and Project 6. Our role is providing recovery and aftercare through a series of educational courses geared towards an awareness of addiction and recovery.

During 2024 we were able to expand our role as part of the Bradford council commission to deliver Dependency and Recovery Services to People on Probation who reside within the Bradford and Airedale district. CSG's role is to deliver cannabis interventions which consist of a weekly check-in group, group therapy, courses covering cannabis addiction & recovery, complimentary workshops e.g. mental health resilience, and 1-2-1's. This commission includes 2 Full time equivalent posts and is run by a Senior practitioner who is based at the City Courts in Bradford.

Lived Experience Evaluation Project Commission (LEEP)



LEEP is a Bradford District Metropolitan Council (BDMC) commission to seek the views of those with lived experience (LE) of addiction in the Bradford district.

This project is being executed using 2 main vehicles of an online questionnaire conducted by volunteers with LE and by self-referrals and an LE forum that meets monthly to listen to views and comments in the presence of representatives from the treatment sector.

In addition, this positions CSG's role within the NVB consortium as the main service user representative which is a key part of the contract in terms of both representation and co-design.

Recommendations and insights from LEEP are provided and feed into the treatment sector plans for delivery and identification of service improvement opportunities.

With over 200 individual respondents our main LEEP questionnaire continues to grow in importance for both quantitative and qualitative data.

LEEP Storytelling films

The ATR project gave us an insight into the power and impact of telling the stories of people with lived experience through film. We applied this insight and developing capability towards telling the addiction and recovery stories of 5 associates. The films have been used extensively with service users and service providers and form an inspiring collection of stories that show hope and resilience through structured recovery.



LEEP stories

LEEP Recovery App development

Building upon the success of our Nitrous Oxide App 2024 saw the development of a Recovery App. Very much led by feedback from LEEP forum attendees we have developed and successfully tested the Recovery App with a wide range of users. Results have been very positive with users in our test group.

Key features include:

- Support groups, dates and times with a google maps location finder and ability to add to your personal recovery calendar
- Crisis Lines information
- Treatment signposting & referral

Create Strength Group CIO

Trustees' report (continued) for the year ended 31 December 2024

LEEP Recovery App development continued

- Harm reduction substance information
- Personalisation
- Recovery Journey goals and rolling achievements

Plans for 2025 will focus upon additional functionality and a full launch and deployment of this much needed new tool.

Nitrous Oxide Commission (NOP2324)

The Nitrous Oxide App developed by Create Strength Group enables citizens of Bradford to be a driving force in mapping of N₂O canister disposal sites. This innovative solution is helping to raise awareness of hotspot disposal sites. In addition to the App and the awareness raising campaign we developed in 2023 we implemented a series of diversion events in 2024. The diversion events are aimed at young people and highlight the potential health harms associated with Nitrous Oxide use, especially use whilst driving. The diversion events included working with the fire service to demonstrate what it's like to be cut out of a car that's been involved in an accident and taking a group of young people from Bradford to a tree top adventure park. We plan to run more diversion events for young people in 2025 such as track days and visits to local motor industry businesses.



CSG Mental Health Project 2024



Building on the success of running mental health projects throughout 2023 delivered around, skills workshops, social and walk and talk events we managed to secure additional funding from our local authority to continue to offer our associates these much needed and appreciated activities.

We know from our addiction support work and from our LEEP questionnaire; certain themes are close to the surface. Trauma, particularly childhood trauma, debt, lack of social and employment skills but none so much as mental health issues, particularly anxiety, depression, and psychosis.

The combination of mental health workshops and walk and talk events in green spaces is a proven model that continues to help our associates to build greater resilience through education, exercise and socialising with others with similar lived experience of addiction and recovery. 2025 will see us continue to develop this initiative.

Create Strength Group CIO

Trustees' report (continued) for the year ended 31 December 2024

Adverse Childhood Experiences, Trauma & Resilience (ATR) Grant

This commission was awarded in 2023 and continued into 2024. This includes investigating and deliver reporting and consultation on Community Awareness Raising Community Insight, Awareness Raising Campaign, and Safe Spaces provision. Deliverables achieved in 2024 included a comprehensive report that documented findings and recommendations and a Community Awareness Raising Campaign. During our ATR focus groups we captured the voice of communities around Bradford. As part of what we heard about experiences of adversity, trauma and ultimately resilience we created a campaign centred on real stories which included both video and still assets.

We fully recognise the strong connection between trauma in childhood, addiction and life-time physical and mental health issues. Our awareness comes from work with people who have or are struggling with an addiction. This commission and project have been an important additional learning experience that underlines the importance of early interventions. We are enthusiastic about the opportunity to do more work in this area.



Impact of adverse childhood experiences

National Lottery (NLRC) Foundation Project



The first 3-years of charity status from 2021 – 2024 (July) were supported by the NLRC Foundation Project. Closely allied to our development plan and a core driver in building a strong foundation to support our future growth ambitions. The NLRC funding has supported 2 full-time posts, sessional workers and our Recovery Academy. We were keen to continue with our great working relationship with the regional team, and we were delighted that our continuation bid was successful and will support the next 3 years of our development.

Performance is monitored by progress meetings annually and a set of KPIs jointly agreed during the application process. For the purpose of NLRC Foundation Project and in order to substantiate the data, we introduced a metric that only counts associates who attend our support groups for minimum of 5 instances.

Testimonials

CSG have been absolutely brilliant in getting support in place when it was most needed for my partner in addiction, and for myself juggling caring for myself while dealing with a husband who had an addiction. When other groups wouldn't step in—especially when he was sectioned—Dave made the effort to go into the hospital personally. Safoora has been a constant source of support, always helping to organise meetings and working around what's best for the individual.

There's been real progress. I recently visited Flourish, and it was a real eye-opener to see the work being done there. The effort each person puts into their recovery is incredible, and I truly hope that one day the person I care for will fully engage with the sessions—there's so much potential for connection and growth through the support offered.

S – Family Group

CSG has helped me the most in my recovery journey and I tried a lot of different mutual aid groups.

What makes it so different from other groups is not only do you have shared experiences with other service users, and finding relatability in what's being shared, but you have a chance to share back to that person which is a great opportunity to give back and pass on what has worked for you.

Create Strength Group CIO

Trustees' report (continued) for the year ended 31 December 2024

Testimonials continued

It's the only group that I know of that often talk about tips, trick & tools that can help you in your journey or dive into the science behind addiction so you can get a better understanding of what's going on in your brain.

As someone who has suffered from anxiety and depression since I was 15, to the point of isolating myself for the best part of a decade, I've found that the "mental health matters project" to be life changing for me.

Yes, at first I found hanging around addicts and people who suffered from other mental health issues to be intimidating and I hid in the corners not talking, but over time I've come to see that like-minded people, people who have had the same experiences as myself and know how I feel don't judge you. I feel safe with them people and it allowed me to come out of my shell, not having to worry if I said something wrong.

The project has really helped me to push myself out of my comfort zone. I find attending the groups really helps to unload stresses and burdens. A problem shared is a problem halved so to speak. It's helped me to form connections with people and build a recovery network that I can reach out to if I'm ever struggling.

Not only has my anxiety improved since attending the groups but so has my motivation, self-worth and confidence.

I now spend a few days a week volunteering for CSG through a project called "recovery academy". This allows me to earn a bit of money to cover my food and transportation without it affecting my benefits. It gets me used to sticking to a routine and helps me prepare for a job in the future. But the best thing this project allows me to do is pass on everything I've learnt and that has worked for me to the next struggling addict

Tom – Volunteer

I have been part of create strength for 3 years and 1 months when I first joined the group I had just stopped smoking cannabis I was able to attend groups and in them groups I learnt how to deal with my cravings and reach out when I was struggling.

I was able to do courses and learnt how drugs effected the brain.

I have done facilitation course and other course were I learnt a lot about substances and the effects of them.

I have been clean for 3 years 1 months and I volunteer for create strength and I am part of the recovery academy I facilitate groups and help other people as it has given me purpose and something to focus on.

I am so grateful for CSG as without there help I don't think I would be where I am today living a substance free life.

Donna – Volunteer

Finances

In 2024, Create Strength Group continued a positive growth trajectory surpassing the previous year's performance to deliver our strongest financial growth year.

The commencement of the NVB D&R probation contract combined with the existing NVB monies and the continuing LEEP funding were key drivers of 2024's income growth story. NLRC contributions continue to be a significant and important part of our success that saw us deliver a 61% increase in our income. We continue to explore appropriate funding and revenue opportunities to ensure financial stability and a sustainable delivery model.

Whilst still a relatively small part of our income we are pleased with the progress we have made through the delivery of our training modules. We expect income growth from our training offer to continue and look forward to another positive performance in 2025.

Create Strength Group CIO

Trustees' report (continued) for the year ended 31 December 2024

Financial review

The net income for the year was £95,289, including net income of £162,448 on unrestricted funds and net expenditure of £67,159 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £287,083.

The charity aims to hold a Reserves Balance made up of unrestricted funds to cover potential risks and opportunities that have been identified by the Board of Trustees and in accordance to the Charity's constitution. Based on the 2025 forecast, the minimum reserves we require to address these risks is approx. £153k - the breakdown of which is given below.

As mentioned in item 5 below, we are aiming to build up reserves such that we can purchase our own premises in future and therefore currently we do not have an upper limit for the amount of reserves being held.

- 1 If project funding reduces or ceases during the forthcoming year we aim to have sufficient reserves available to cover up to 3 months staff costs and rent plus a contingency for redundancy costs. Based on our 2025 forecast we estimate the liability to be approximately £100k.
- 2 Where there are additional project costs, those costs not provided for in the agreed project budget, which are essential to delivering the agreed objectives of the project.
- 3 We receive contract income for some projects which is accounted for in accordance with the Charities SORP. As a result, the funds are spread evenly over the term of the contract. The spend associated with these projects is not linear, therefore the reserves balance includes an element committed to future project expenditure. Estimated value carried forward to 2025 is £53k.
- 4 When there are surplus reserves over and above our monthly working capital requirements, we intend to invest this in instant access savings accounts up to a maximum of £85k per account.
- 5 In the future we intend to use surplus reserves to purchase premises for the charity. The premises will accommodate staff and provide residential supported housing for our associates in recovery to support our community.

Gabriel Stoltz - Chair Board of Trustees CSG

Dave Memery – CEO CSG

Approved by the board of trustees on 20/8/2025

Dr Gabriel Stoltz (Trustee)

Create Strength Group CIO

Independent examiner's report to the trustees of Create Strength Group CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2024, which are set out on pages 12 to 17.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. 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 CIO's gross income exceeded £250,000 your examiner must be a fellow 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 fellow of ICAEW 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 Charities Act;
- 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.

Katy Sargeant ACA

21/8/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Create Strength Group CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	506	142,904	143,410	223,016
Contract income		274,820	-	274,820	130,770
Other income		5,195	-	5,195	250
Bank interest		1,671	-	1,671	253
Total income		<u>282,192</u>	<u>142,904</u>	<u>425,096</u>	<u>354,289</u>
Expenditure on:					
Salaries NI and pensions	(3)	97,430	82,436	179,866	72,093
Freelance workers		21,598	76,741	98,339	73,754
Project expenses		9,454	18,412	27,866	6,747
Volunteer expenses		-	1,994	1,994	2,940
Travel and accommodation		1,323	2,440	3,763	4,182
IT and software		700	661	1,361	9,597
Office expenses		42	178	220	791
Advertising and publicity		140	2,004	2,144	3,744
Printing, stationery and postage		475	1,019	1,494	2,256
Equipment		832	1,031	1,863	2,922
Subscriptions		-	199	199	1,276
Insurance		-	2,209	2,209	336
Phone		-	240	240	250
Meeting costs		-	34	34	1,126
Other services		-	-	-	45
Bank charges		60	-	60	60
Independent examination fee		-	1,140	1,140	1,140
Rent		-	3,600	3,600	3,600
Recruitment costs		-	-	-	136
Training		-	306	306	1,069
Accountancy and bookkeeping		-	3,109	3,109	1,359
Total expenditure		<u>132,054</u>	<u>197,753</u>	<u>329,807</u>	<u>189,423</u>
Net income / (expenditure)		<u>150,138</u>	<u>(54,849)</u>	<u>95,289</u>	<u>164,866</u>
Transfers between funds		<u>12,310</u>	<u>(12,310)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>162,448</u>	<u>(67,159)</u>	<u>95,289</u>	<u>164,866</u>
Fund balances brought forward		<u>124,635</u>	<u>69,364</u>	<u>193,999</u>	<u>29,133</u>
Fund balances carried forward	(4)	<u>287,083</u>	<u>2,205</u>	<u>289,288</u>	<u>193,999</u>

All incoming resources and resources expended derive from continuing activities.

Create Strength Group CIO
Balance sheet
as at 31 December 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) -	5,382	5,382	27,452
Cash at bank and in hand	(6) 342,105	576	342,681	175,681
Total current assets	<u>342,105</u>	<u>5,958</u>	<u>348,063</u>	<u>203,133</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 55,022	3,753	58,775	9,134
Total current liabilities	<u>55,022</u>	<u>3,753</u>	<u>58,775</u>	<u>9,134</u>
Net current assets / (liabilities)	<u>287,083</u>	<u>2,205</u>	<u>289,288</u>	<u>193,999</u>
Net assets	<u>287,083</u>	<u>2,205</u>	<u>289,288</u>	<u>193,999</u>
Funds				
Unrestricted funds	287,083	-	287,083	124,635
Restricted funds	-	2,205	2,205	69,364
Total funds	<u>287,083</u>	<u>2,205</u>	<u>289,288</u>	<u>193,999</u>

The financial statements were approved by the board of trustees on 20/8/2025

Dr Gabriel Stoltz (Trustee)

Create Strength Group CIO

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 1 January 2019) and with the Charities Act 2011.

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Create Strength Group CIO

Notes to the accounts continued

for the year ended 31 December 2024

2 Grants and donations

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
National Lottery Community Fund (NLCF)	-	122,904	122,904	104,295
Bradford Met. District Council (BMDC)	-	20,000	20,000	113,770
The Bridge Project	-	-	-	4,775
Other donations	506	-	506	176
	<u>506</u>	<u>142,904</u>	<u>143,410</u>	<u>223,016</u>

3 Staff costs and numbers

	2024	2023
	£	£
Gross salaries	164,491	69,909
Social security costs	16,972	6,510
Employment allowance	(5,000)	(5,899)
Pensions	<u>3,403</u>	<u>1,573</u>
	<u>179,866</u>	<u>72,093</u>

The average number of employees during the year was 4.6, being an average of 4.9 full time equivalent (2023: 2.4, 2.3 FTE). There was 1 employee in receipt of emoluments in the range of £60,000 - £70,000.

Defined contribution pension scheme

	2024	2023
	£	£
Costs of the scheme to the charity for the year	3,403	1,573
Amount of any contributions outstanding at the year end	866	-

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Adversity, Trauma and Resilience	28,831	15,000	35,124	(8,707)	-
NCLF Reaching Communities	29,477	122,904	152,381	-	-
BMDC Mental Health 23-24	3,103	-	-	(3,103)	-
BMDC Mental Health 24-25	-	5,000	2,295	(500)	2,205
BMDC Nitrous Oxide Project	<u>7,953</u>	<u>-</u>	<u>7,953</u>	<u>-</u>	<u>-</u>
	<u>69,364</u>	<u>142,904</u>	<u>197,753</u>	<u>(12,310)</u>	<u>2,205</u>

Fund name

Adversity, Trauma and Resilience

Purpose of restriction

Adversity, Trauma & Resilience Programme. The transfer relates to unspent funds at the end of the project being transferred to unrestricted funds (with funders permission).

NCLF Reaching Communities

Towards the ongoing Create Strength Foundation Project.

BMDC Mental Health 23-24

Towards a mental health project. The transfer relates to unspent funds at the end of the project being transferred to unrestricted funds (with funders permission).

BMDC Mental Health 24-25

Towards providing support & Resources to people with mental health issues in the Bradford area. The transfer relates to a budgeted contribution to the organisations overheads.

BMDC Nitrous Oxide Project

Nitrous Oxide awareness campaign.

Create Strength Group CIO
Notes to the accounts continued
for the year ended 31 December 2024

5 Debtors and prepayments	2024	2023
	£	£
Prepayments	497	112
Accrued income	4,885	27,340
	<u>5,382</u>	<u>27,452</u>

6 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	342,561	175,560
Cash in hand	120	121
	<u>342,681</u>	<u>175,681</u>

7 Creditors and accruals	2024	2023
	£	£
Accruals	1,140	2,040
Income received in advance	52,632	-
Taxation and social security	4,137	7,094
Other creditors	866	-
	<u>58,775</u>	<u>9,134</u>

8 Related party transactions

Trustee expenses

During the year 1 trustee was paid a total of £293 in respect of travel (previous year: 1 trustee and £583).

Trustee remuneration and benefits

Details of remuneration and benefits	2024	2023
	£	£
Patrick Gallagher	488	2,488
Freelance fees	488	2,488

Reason for remuneration

The trustee received the payments in respect of sessional delivery work.

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £88,776 (previous year: £44,189).

Create Strength Group CIO

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	506	176	142,904	222,840	143,410	223,016
Contract income	274,820	130,770	-	-	274,820	130,770
Other income	5,195	250	-	-	5,195	250
Bank interest	1,671	253	-	-	1,671	253
Total income	282,192	131,449	142,904	222,840	425,096	354,289
Expenditure						
Salaries NI and pensions	97,430	20,797	82,436	51,296	179,866	72,093
Freelance workers	21,598	20,479	76,741	53,275	98,339	73,754
Project expenses	9,454	1,698	18,412	5,049	27,866	6,747
Volunteer expenses	-	-	1,994	2,940	1,994	2,940
Travel and accommodation	1,323	450	2,440	3,732	3,763	4,182
IT and software	700	707	661	8,890	1,361	9,597
Office expenses	42	56	178	735	220	791
Advertising and publicity	140	-	2,004	3,744	2,144	3,744
Printing, stationery and postage	475	1,026	1,019	1,230	1,494	2,256
Equipment	832	-	1,031	2,922	1,863	2,922
Subscriptions	-	384	199	892	199	1,276
Insurance	-	112	2,209	224	2,209	336
Phone	-	-	240	250	240	250
Meeting costs	-	-	34	1,126	34	1,126
Other services	-	15	-	30	-	45
Bank charges	60	60	-	-	60	60
Independent examination fee	-	-	1,140	1,140	1,140	1,140
Rent	-	-	3,600	3,600	3,600	3,600
Recruitment costs	-	-	-	136	-	136
Training	-	-	306	1,069	306	1,069
Accountancy and bookkeeping	-	-	3,109	1,359	3,109	1,359
Total expenditure	132,054	45,784	197,753	143,639	329,807	189,423
Net income / (expenditure)	150,138	85,665	(54,849)	79,201	95,289	164,866
Transfers between funds	12,310	31,431	(12,310)	(31,431)	-	-
Net movement in funds	162,448	117,096	(67,159)	47,770	95,289	164,866
Fund balances brought forward	124,635	7,539	69,364	21,594	193,999	29,133
Fund balances carried forward	287,083	124,635	2,205	69,364	289,288	193,999