
100 & FIRST FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

100 & FIRST FOUNDATION

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2024

Senior Leadership of the Charity

Sam Cload, Head of Foundation

Trustees

Piers Hedley

Tim Maynard

Olivia Ryan (Resigned 1 December 2024)

Ben Boughton-White (Appointed 27 August 2024)

Organisation Type

Charitable Incorporated Organisation

Charity Registered Number

1195945

Principal Office

Heritage Exchange, South Lane, Elland, HX5 0HG

Independent Examiner

Will Hodgson FCCA, Hodgson Hey Ltd, Heritage Exchange, South Lane, Elland HX5 0HG

Bankers

National Westminster Bank

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the charity for the year 1 September 2023 to 31 August 2024.

Financial Review

The statement of Financial Activities showed a net cash surplus for the year of £48,858 (2023 £20,823) and total cash reserves at 31 August 2024 were £96,626 (2023 - £47,768).

Policy on Reserves

100 & First Foundation work with a number of vulnerable people and recognise that the removal of delivery due to funding shortages can undermine already precarious levels of trust in their lives. The Trustees recognise that sound financial planning means that we become sustainable and operate within the charity's needs. But on occasion, the charity may encounter challenges which affect funding streams. For this reason, the charity maintains a reserve of three months of operating expenses but can draw on additional resources if required.

Objectives and Activities

The objects of the CIO are

- 1) The relief and rehabilitation of prisoners and ex-offenders and those vulnerable to crime for the public benefit by providing advice and assistance with employment and skills development, primarily through intensive courses, 1-1 mentoring and talks from inspirational speakers delivered in prison and the community.
- 2) The promotion of social inclusion for the public benefit among people who are socially excluded on the grounds of having committed crime or being vulnerable to committing crime and assisting them to integrate into society by supporting their rehabilitation and development through mentoring and work experience opportunities.

Our Activities and Achievements

Overview

Prisons are in crisis. Prison reform has returned to the forefront of the national conscience under the new Government. Yet, as a problem that has been pushed further and further to the fringes of our society, the scale of the problem is now overwhelming, highlighted by the individuals we work with who are trying to make positive change in the face of a crumbling system.

100 & First Foundation exists to support offenders transition from prison into society by equipping them with the skills to thrive and the mindset to make positive choices.

Our projects empower people to build a new sense of identity and a pro-social attitude, increasing their chances of building a successful and rewarding life, and avoiding re-offending. We are pleased that our track record is strong and growing.

Our Team

Our Board and Team have expanded over this past year, we welcome Ben Boughton-White to the board, bringing with him a strong background in organisational leadership and operations. To the team we have welcomed a number of new faces who each have added fantastic value to their own areas, they include;

1. Izzy Clarke

Izzy joined us in January 2024 as our Head of Delivery. In her role Izzy has helped to innovate our delivery, using

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her extensive knowledge built up over many years working within the prison estate as a Physical Education Instructor.

2. Kitz Clifford

Kitz joined our team in April 2024 as our Fundraising Manager. In order for us to build our resilience to future financial threats and create sustainability for our charity, the Trustees felt it was a prudent measure to appoint Kitz with the specific focus of building our fundraising infrastructure and developing our unrestricted income streams. To date, Kitz has made a big impact on the team, revolutionising how we fundraise and focusing us on building a more sustainable approach to our efforts.

2023/24 Achievements

Our organisational contribution to Prison Reform has seen us invited to sit on the All-Parties Parliamentary Group (APPG) for Sport and Physical Activity in the Criminal Justice System. Through this forum we have been able to present evidence and take part in discussions which aim to tackle barriers to sport and physical activity within the CJS and argue for best practice examples to be implemented. We have also participated in two Sport in Prisons conferences, where, again, we have been able to share best practice and build connections with other service providers across primary settings within the CJS.

Our Head of Foundation continues to act as the Chair of the Employment Advisory Board for HMP Portland, a statutory position which advises the prison on how to optimise preparation for work and wider resettlement challenges to improve outcomes for prisoners on release.

We continue to build powerful, constructive partnerships within the prison estate. Fixed delivery has been established at HMP Portland and HMP The Mount and continues to generate positive outcomes for beneficiaries, many of whom we have continued to support during their transition into the community.

Our headline outcomes in 23/24 were as follows:

- a. Delivery of 3 Be Rock Solid Rugby Courses to 72 beneficiaries at HMP Portland
- b. Delivery of 1 For Time Course at HMP Portland and 2 at HMP The Mount to 42 beneficiaries
- c. 55 have been released and 36 are in employment, education or training

Case Study

CH – New Beginnings and a Big Future



Connor joined our first cohort of the 'For Time' programme, where his passion for fitness allowed us to connect with him through mentorship and support him throughout his journey from prison to release. Originally from Manchester, he sought a fresh start in London upon his release.

Once he graduated from the 'For Time' programme, we continued to work with Connor on a 1:1 basis to mentor him and support him to ready for employment, having never worked a full-time job before coming to prison at 21. Now aged 29, Connor was committed to finding a job that he could progress in and feel valued.

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Over the past 18 months, including the four months since his release, we have continued to provide mentorship, helping him navigate the challenges of reintegration. We assisted him in securing a job with Principle Cleaning Solutions, a role he secured whilst in prison after we introduced him to their senior leadership team, and he is now completing a vertical window cleaning apprenticeship. To support his transition from prison to employment, we trained mentors within Connor's workplace to understand the integration required to ensure Connor feels a valued part of their workforce and to provide the ongoing support he needed to thrive within their business. To help him build a new social circle, Connor joined a CrossFit gym, offering him a positive and supportive community; a community he became a part of in prison during the functional fitness programme.

Although Connor faced challenges in finding private rented accommodation, his employment allowed him to make the necessary financial contributions, with his employer acting as a guarantor and providing a loan for the deposit. Connor is now thriving at work, with his employers highly impressed by his performance, and his successful integration into a new social environment has set him on the path to a stable and independent life in London.

Not all our beneficiaries whom we support into employment have come through our sports programmes...

We first met Gideon while walking around HMP Portland. Although he hadn't attended any of our sports programs, his inquisitive nature and interest in our work instantly made us want to support him. With six months until his release, Gideon was eager to support his young family but uncertain about his employment prospects due to his criminal record.

Gideon joined our first Pre-Pair for Release cohort. We began mentoring him, helping him refine his CV and establish career goals, focusing on his interest in HR. We circulated his CV to our stakeholders, and JPC Cleaning Solutions responded by creating an HR role specifically for him. Gideon secured this position while still in prison and began working just four days after his release. This role has enabled him to provide for his family, rebuild relationships, and successfully reintegrate into both family and work life. Additionally, Gideon has contributed to diversifying his employer's recruitment practices by offering valuable insights from his own experiences. His contributions have been highly valued, and he continues to thrive in his new role.

New project development has seen the emergence of 'Pre-Pair for Release' – a project which has been co-designed with participants, employers and our staff to ensure that individuals are prepared for the workplace on release from custody. The project focuses on the practical application of soft skills when engaging with peers and management, alongside building understanding around administrative processes within an organisation. We are proud to be supported by so many great organisations with this project.

Outreach

It is important that we continue to positively spread the word about people in prison, the value they can offer and the skills they have to wider society. In partnership with 100 & First Ltd, we have visited countless schools, business and community groups to talk about prisons, the people in them and the need for a different approach from all aspects of society if we are to make lasting change to this growing cause.

Fundraising

2023/24 proved to be a really successful year for 100 & First Foundation. We held some memorable and notable events which not only provided a fantastic platform for engagement but also inspired us to witness the amount of support we have built up and reinforced the need for us to keep embracing the challenges that lie ahead. Of particular note;

1. Our First Fundraising Dinner

Held in the spectacular setting of the Lords Long Room, over 180 people joined us for an evening of fundraising. There were special guest appearances from Owen Farrell, Jamie George and Mako Vunipola who spoke candidly about their experiences in rugby and the importance of building a strong identity. Henry Fraser donated an original painting which was sold through a formal stand-up, sit-down auction.

The success of the dinner has led to numerous partnerships and community engagements. It also enabled us to fund the hiring of Izzy and Kitz and establish ourselves as a recognisable charity.

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2. Our Annual Fundraising Walk

A 52km trek along the undulating terrain of the Jurassic Coast, beginning and ending at HMP Portland. The event served as a fantastic opportunity for us to engage with many members of the wider prison staff and collectively share in some suffering!

2024/25 has new and returning events planned and should see us build resilience in our budget for the upcoming year.

Plans for Future Periods

Our focus over the next three to five years is delivery in custody, alongside the establishment of a prevention project to align and support the renewed focus of Government on the need for prevention in order to make sustainable change to the prison estate and ensure we have a justice system fit for purpose.

We will flex our mentoring capacity as the demand for these services grows as a result of our impact in prisons. To do this we will build a strong volunteering capacity in 24/25 led by Izzy to increase the number of mentors we have available. We will continue to assess our performance and impact with rigor, and we will be seeking external assistance to deliver this in 2024/25.

We are determined that participation on our courses will not be selective. We will offer our services to all those who wish to engage with us and while we recognise this will impact on our reoffending rates, we believe whole heartedly that our focus must be on the longer term benefits we can offer individuals rather than subjective statistics.

In 2024/2025 we intend to deliver in custody training to 80 participants (60% in adult male prisoners and 40% Young Adults). Our preventative project will be delivered in partnership with Pupil Referral Units and aim to provide support to 32 young people at risk of becoming first time entrants to the CJS. Over the next 3 to five years we intend to increase our in custody delivery by 100%.

Public Benefit Statement

Looking out at the Sport for development space, it has transformed over the past few years. Where there were few people interested in supporting those in custody when 100 & First Foundation started, there is now a real shift in support from funders and corporate partners alike.

We are thankful to a number of partners over the past year, in particular Savills, Principle Cleaning Solutions and JPC by Samsic as well as funders and new large supporters; Weavers Benevolent Fund, BOOST Charitable Trust and the Active Hertfordshire and Dorset Sports Partnerships, who have all patiently supported the expansion of our work.

Thank you to each of you who continues to support us in a number of ways, including those who have hosted and attended events and championed our work and who are always cheerleading for us.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the CIO and are satisfied that systems are in place to mitigate our exposure to major risks.

Trustee Induction and Training

The Trustees maintain a good working knowledge of charity and best practice by regular reading of charity press articles and scrutiny of the Charity Commission and other Government and voluntary organisation advisory websites. A process for new Trustees has been agreed where they will be given copies of previous minutes and attend an induction session given by an experienced Trustee.

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Recruitment and Appointment of Trustees

100 & First Foundation CIO recruits and appoints new Trustees in accordance with the following process:

- a) The Trustees publish an advertisement with a Role Description
- b) Interested persons are invited to contact the existing Trustees, upon which they are provided with an Application Form, a Declaration of Eligibility Form and the details of current Trustees
- c) Applicants are shortlisted and invited for interview, in accordance with internal selection criteria
- d) Successful candidates are notified and provided with accounts, other relevant information relating to the Charity and its Governance and are then provided with an in depth induction into the Charity's activities.

Signed on behalf of the Charity's Trustees:

Signed:  Dated: 10th December 2024
Tim Maynard, Trustee

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 100 & FIRST FOUNDATION FOR THE YEAR ENDED 31 AUGUST 2024

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2024 set on page 8.

Respective responsibilities of Trustees and Examiner

As the charity's trustees, 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 Trust'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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: 
Will Hodgson FCCA, Hodgson Hey Ltd

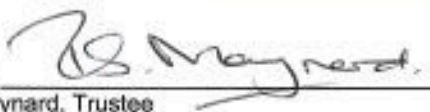
Dated: 10 December 2024.

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**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Year ended 31 August 2024	Year ended 31 August 2023
		£	£
Receipts	3		
Individual Donations		6,734	10,537
HMRC Charities Gift Aid		2,405	0
Corporate and Other Donations		127,250	87,716
Events		84,109	2,250
Interest Received		1,333	0
Total Receipts		221,831	100,503
Payments			
Non-Salaried Costs of Projects		17,486	7,789
Cost of Events		36,618	0
Staff Wages		73,094	44,169
PAYE and NIC Payments		17,025	17,109
Pension Payments		6,468	3,747
Insurance		297	208
Accountancy Fees		850	780
Travel, Subsistence and Sundry Expenses		6,903	1,824
Car Leasing		2,407	0
Computer Expenses		2,035	0
Promotion and Advertising		9,790	4,054
Total Payments		172,973	79,680
Net Receipts		48,858	20,823
Cash Funds on 1 September 2023		47,768	26,945
Cash Funds on 31 August 2024		96,626	47,768

These financial statements are accepted on behalf of the Charity by:

Signed:  Dated: 10th December 2024
Tim Maynard, Trustee

NOTES TO THE ACCOUNTS

1. Basis of Accounting

As the Charity's income is less than £250,000 for the year, the Trustees, in accordance with the guidance published by the Charities Commission, have prepared the accounts on a receipts and payments basis. As a result, the Charity is exempt from the requirements of The Charities SORP (FRS 102). The Trustees agreed that the costs of preparing the accounts on an accruals basis and in line with the requirements of The Charities SORP (FRS 102), would not only far outweigh the benefits but that there would also be no material differences to the basis currently adopted. The Trustees agreed that these costs would be far better utilised in the projects that the Charity runs and that in order to assist the reader of the accounts, further information than that required would be disclosed in the notes to these accounts.

These accounts therefore contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Assets and Liabilities

The charity has no assets other than the cash reserves it holds as disclosed on page 8.

The only outstanding liabilities at 31 August 2024 are an accrued VAT liability of £1,027 (2023: £Nil) which will be settled as part of its October quarterly return and £9,900 in respect of total lease commitments under a car rental agreement which expires on 13 June 2027.

3. Restricted and Unrestricted Funds

The Charity is funded through a mixture of individual donations, fundraising events, corporate donations and Government body donations and splits this income between Restricted and Unrestricted Funds.

Restricted Funds are funds raised by the Charity which are to be used for specific purposes in accordance with the wishes or requirements of the donors.

Unrestricted Funds are general funds raised which are available for use at the discretion of the Trustees to deliver the general objectives of the Charity and which have not been designated for any other purposes.

A breakdown of the income received between Restricted and Unrestricted Funds for the year ended 31 August 2024 is as follows;

<u>Income</u>	Year ended 31 August 2024 £	Year ended 31 August 2023 £
Restricted	94,750	72,250
Unrestricted	<u>127,081</u>	<u>28,253</u>
	<u>221,831</u>	<u>100,503</u>

Cash reserves

All of the Restricted Funds received were for specific projects over a set period of time. At 31 August 2024 all of the projects for which these funds had been received had been completed and therefore none of the cash reserves held at that date were deemed to be Restricted Funds (2023: £Nil).

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NOTES TO THE ACCOUNTS (Cont)

4. Trustees' remuneration

The Trustees received no remuneration, benefits or expenses during the year (2023: £Nil).

5. Related Party Transactions

During the previous year, the charity incurred costs of £3,648 redesigning its website and social media templates through a company that is owned by a relative of one of the founders. These costs were purchased on an arm's length basis. There were no amounts outstanding to or from the company at the year end and no such costs have been incurred in 2024.