

Charity number: 1195945

100 & FIRST FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

100 & FIRST FOUNDATION

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2025**

Senior Leadership of the Charity

Sam Cload, Chief Executive Officer

Trustees

Tim Maynard (Chair)

Piers Hedley (Resigned 6 October 2025)

Ben Boughton-White

Charlotte Powlesland (Appointed 1 April 2025)

George Mayhew (Appointed 10 October 2025)

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 2025

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 August 2025.

Financial Review

The Statement of Financial Activities showed that total receipts for the year were £194,879 (2024: £221,831) which led to a net cash surplus of £18,861 (2024: £48,858) and total cash reserves at 31 August 2025 of £115,307 (2024: £96,626). The reduction in income was principally due to not hosting another significant fund-raising event in the year offset by higher corporate and other donations. Costs were 1.6% higher than the previous year due to increased staff numbers to deliver key projects, the costs of which were funded from savings from event costs.

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 of the Charity

The charity's objectives remained consistent throughout the year and are:

- To support prisoners, ex-offenders and vulnerable individuals through mentoring, rehabilitation and reintegration.
- To intervene early with young people at risk of exclusion, criminal exploitation or disengagement from education.
- To promote emotional resilience, positive identity and long-term wellbeing.
- To reduce long-term harm caused by social exclusion by providing opportunity, aspiration and support.

Overview of the Year

The year has been one of consolidation, strategic development and increased delivery for 100 & First Foundation. Across custodial, school-based and alternative provision services, the charity continued to focus on interruption of the school-to-prison pipeline, early intervention for vulnerable young people, and sustained rehabilitation for those already within the criminal justice system.

During the year, the charity directly supported over 85 beneficiaries across Hertfordshire and Dorset through custody-based programmes, school and alternative provision interventions, and through-the-gate mentoring. Trustees are encouraged by the depth of engagement achieved, strong completion rates across programmes and the demonstrable improvements in confidence, resilience and post-release outcomes.

Public awareness continued to grow, with LinkedIn followers increasing by 150% and Instagram engagement rising by 21%, strengthening the charity's fundraising reach and professional networks. Recognition of the charity's work among schools, prison partners and community organisations continued to increase.

Activities and Achievements

Schools and Early Intervention

Our work in custodial settings and pupil referral units has deepened our understanding of the risk indicators which lead young people into the justice system. One of the most predominant risk indicators amongst our prison and PRU beneficiaries was school exclusion. We spent time with individuals learning about how it

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made them feel, not only about themselves as an individual, but also about their place in society. Overwhelmingly, they stated how it made them feel different, unwelcomed and ultimately hopeless. In many cases, hopelessness became learned helplessness and an inability to make constructive or pro-social decisions.

Learning this led us to look another step down the school-to-prison pipeline, at schools themselves and earlier intervention models. For us, early intervention in criminal justice is a proactive approach using intensive support methods for at-risk youth and families to prevent crime before it starts or to address low-level offenses early.

1. Growing Futures – Hertfordshire

Growing Futures is the charity's preventative intervention for young people permanently excluded from mainstream education. During the year, the programme was delivered through a pilot model at Links Academy PRU, engaging vulnerable young people through hands-on horticulture, farming, cooking and enterprise activities, underpinned by weekly mentoring.

Two pilot cohorts were delivered between February and July 2025, supporting ten students in total across Year 10 and Year 11. Outcomes were formally measured using the Nicholson McBride Resilience Scale. While overall average scores remained broadly stable across the short six-week delivery window, individual data revealed meaningful progress for several participants, alongside valuable learning for programme development.

School staff reported noticeable improvements in students' emotional regulation, stress management and engagement during GCSE exam periods. One student requested that the project lead remain present during an exam to help manage anxiety, highlighting the trust and emotional safety built through the programme. Staff also noted the value of learning outside the classroom, where students developed practical life skills such as teamwork, responsibility and self-expression.

This learning directly informed the redesign of Growing Futures into a year-long programme from September 2025, enabling deeper relationship-building and more sustainable impact.

2. Level Up - Dorset

Through Level Up we aim to tackle root causes and keep young people out of formal justice systems by building resilience and offering positive alternatives. Level Up is our early intervention programme, it combines personal support through 1-1 mentoring, with focussed deterrence through interaction with people who have lived experience of school exclusion and the formal justice system. These interactions combine clear warnings of swift, certain consequences (deterrence) with intensive, tailored social support (help) to encourage them to choose alternative actions and behaviours.

A pilot for Level Up has been formally funded through Dorset Council's Community Safety Partnership and the Dorset Police and Crime Commissioner. We have begun work with Budmouth Academy in Weymouth, in an area that has significant deprivation, over 30% of pupils at Budmouth are Pupil Premium, meaning they are from disadvantaged backgrounds. We have worked with Budmouth to identify 12 of their most vulnerable and at-risk young people, who will participate in the programme for the next year. Interactions have already begun and early progress is being made.

Custodial and Resettlement Work

Since our inception we have had a 'small numbers, big impact' philosophy, where we provide intensive long-term support for individuals. This support looks different for each individual, sometimes it is about improvements in the here and now, physical, mental and emotional wellbeing. For others it is being a non-judgemental critical friend, guiding them through the chaotic transition from prison to the community. For others it is about active, structural support, using our small, but powerful network to provide tangible, real opportunities for individuals.

3. HMP The Mount - Hertfordshire

During the year, the charity delivered the For Time programme at HMP The Mount, supporting individuals serving longer sentences through a structured combination of classroom learning, physical training and

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mentoring. Fourteen participants enrolled on the programme, with eight completing the full course. Quantitative evaluation using the New General Self-Efficacy Scale showed a significant average improvement of 5 points (+15.6%), demonstrating increased confidence in goal-setting, problem-solving and persistence. These findings align with the independent evaluation, completed by Dr Hannah Hammond, highlighting the programme's positive impact on wellbeing and rehabilitation potential.

One participant reflected on the experience:

"Everything was very team based. You support your teammate... you'd learn something in the classroom, then apply it straight away in training."

A key strength of the programme was the connection to long-term mentoring. The same participant described this support as "invaluable – it's someone who believes in you and that you can do something better."

Alongside programme delivery, the charity maintained four active in-prison mentoring relationships at HMP The Mount. Formal Through-the-gate support was provided to six individuals during the year, including support into work, volunteering, work readiness, training and CV development, helping beneficiaries move towards sustainable employment and stability post-release.

4. HMP Portland – Dorset

Custodial delivery in Dorset continued to expand during the year, with the charity delivering multiple programmes at HMP Portland under the For Time and Be Rock Solid models.

Across three custodial cohorts between September 2024 and April 2025, a total of 60 participants engaged with programmes, with strong completion rates across all cohorts. Feedback consistently highlighted improvements in physical health, mental wellbeing, resilience and sense of belonging. Participants reflected:

"I have added what I have learned into my life, not just in the gym but in the classroom as well. I have a new sense of community."

"My fitness has improved massively, as well as my mental health. I feel that I actually have someone that will support me through prison and on the road."

Lived-experience speakers and mentors played a central role in modelling resilience and change. One participant noted:

"When we met Ricky Nuttall, I could clearly see what being resilient meant... it made me feel that if he could cope with that, then I could cope with what was going on in my life."

Through-the-gate support remains a critical element of the charity's custodial work in Dorset. During the year, 24 individuals were supported post-release. Of these, some were directly supported into employment through the charity's networks, with a further seven receiving employment support such as CV writing and upskilling, all of whom secured employment. While some individuals experienced recall, Trustees view continued engagement and support as essential to long-term desistance rather than short-term outcomes.

Fundraising

The charity sector continues to face major challenges when fundraising and this is becoming increasingly more difficult with both an increased demand for services and continued cost pressures. Against this backdrop, we have been extremely successful in our applications to the extent that monies raised have been sufficient to cover our costs. More importantly, we were awarded a number of grants which cover multiple years which allows us to plan ahead with confidence.

Robin Corbett Award

The charity was honoured to be highly commended in the 2024/25 Robin Corbett Award where our focus on small number, big impact was recognised as being important in the rehabilitative journey of individuals.

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Public Benefit

The Trustees confirm that all activities during the year delivered clear public benefit by supporting disadvantaged individuals to build resilience, develop positive identities, reduce risk of reoffending, and improve long-term social and economic outcomes for themselves and their communities.

Governance and Risk Management

The Trustees continue to assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the CIO.

The key risks facing the charity include:

- sustainability of funding,
- safeguarding responsibilities,
- staff wellbeing,
- delivery capacity.

Appropriate policies remain in place covering all of these and other areas and the Trustees remain confident in the charity's current governance framework.

Looking Ahead

The Trustees approved the Strategic Plan to 2026 during the year. Future priorities include:

- expansion of Level Up and Growing Futures,
- strengthening employer partnerships,
- expansion of mentoring capacity,
- securing multi-year funding,
- infrastructure development,
- embedding quality assurance systems.

The Trustees enter the next phase of development with confidence, guided by strategy and underpinned by evidence-based delivery

People

On 6 October 2025 Piers Hadley stepped down as Chair and Tim Maynard was appointed in his place. We would like to express our gratitude for the work and guidance that Piers undertook during his tenure since incorporation. We also appointed 2 new Trustees. Charlotte Powlesland was appointed on 1 April 2025 and has a background in safeguarding vulnerable adults within the prison estate as well as safeguarding in an education setting. George Mayhew was appointed on 10 October 2025 and his expertise spans strategic communications, public relations, crisis communications, and government and regulatory engagement. Charlotte and George will be crucial in the next phase of our development and we wish them every success in their new roles.

During the year, Sam Cloud was appointed Chief Executive Officer to reflect not only his increased responsibilities but also the growth of the charity. Sam leads a team of passionate and highly skilled individuals and the Trustees would also like to express their thanks to all of them for their continued commitment, loyalty and hard work.

Recruitment and Appointment of Trustees

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

- The Trustees publish an advertisement with a Role Description
- 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
- Applicants are shortlisted and invited for interview, in accordance with internal selection criteria
- Successful candidates are notified and provided with accounts, other relevant information relating to the

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Charity and its Governance and are then provided with an in-depth induction into the Charity's activities.

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. Training is encouraged and Trustees actively participate in strategic oversight, performance review and risk monitoring.

Statement of Trustees' Responsibility

The Trustees are responsible for preparing the Trustees' Report in accordance with charity law and guidance.

Signed on behalf of the Charity's Trustees:

Signed: 
Ben Boughton-White, Trustee

Dated: 29.01.2026

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 100 & FIRST FOUNDATION
FOR THE YEAR ENDED 31 AUGUST 2025**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2025 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: 29/1/2026

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**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2025**

| | Notes | Year ended 31 August 2025 | Year ended 31 August 2024 |
|---|-------|------------------------------|---------------------------------|
| | | £ | £ |
| Receipts | 3 | | |
| Individual Donations | | 23,084 | 6,734 |
| HMRC Charities Gift Aid | | 4,175 | 2,405 |
| Corporate and Other Donations | | 156,820 | 127,250 |
| Events | | 9,642 | 84,109 |
| Interest Received | | 1,158 | 1,333 |
| Total Receipts | | <u>194,879</u> | <u>221,831</u> |
| Payments | | | |
| Non-Salaried Costs of Projects | | 9,146 | 17,486 |
| Cost of Events | | 2,196 | 36,618 |
| Staff Wages | | 98,254 | 73,094 |
| PAYE and NIC Payments | | 40,635 | 17,025 |
| Pension Payments | | 9,870 | 6,468 |
| Insurance | | 297 | 297 |
| Accountancy Fees | | 1,075 | 850 |
| Travel, Subsistence and Sundry Expenses | | 3,970 | 6,903 |
| Car Leasing | | 3,971 | 2,407 |
| Computer Expenses | | 1,222 | 2,035 |
| Promotion and Advertising | | 5,563 | 9,790 |
| Total Payments | | <u>176,198</u> | <u>172,973</u> |
| Net Receipts | | 18,681 | 48,858 |
| Cash Funds on 1 September 2024 | | <u>96,626</u> | <u>47,768</u> |
| Cash Funds on 31 August 2025 | | <u>115,307</u> | <u>96,626</u> |

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

Signed: 
Ben Boughton White, Trustee

Dated: 29.01.2026

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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 2025 are an accrued VAT liability of £197 (2024: £1,027) which will be settled as part of its October quarterly return and £5,929 in respect of total lease commitments under a car rental agreement which expires on 13 June 2027 (2024: £9,900).

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 and cash reserves between Restricted and Unrestricted Funds for the year ended 31 August 2025 is as follows;

Income

| | Year ended 31 August 2025 £ | Year ended 31 August 2024 £ |
|--------------|-----------------------------------|-----------------------------------|
| Restricted | 94,359 | 94,750 |
| Unrestricted | <u>100,520</u> | <u>127,081</u> |
| | <u>194,879</u> | <u>221,831</u> |

Cash reserves

| | Year ended 31 August 2025 £ | Year ended 31 August 2024 £ |
|--------------|-----------------------------------|-----------------------------------|
| Restricted | 7,500 | - |
| Unrestricted | <u>107,807</u> | <u>96,626</u> |
| | <u>115,307</u> | <u>96,626</u> |

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NOTES TO THE ACCOUNTS (Cont)

4. Trustees' remuneration

The Trustees received no remuneration, benefits or expenses during the year (2024: £Nil).

5. Related Party Transactions

There were no related party transactions during the year.