Charity Commission number: 1140385
Companies House number: 06825285

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2026

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED
Contents

	Page
Directors'report	1 - 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 26

Report of the trustees for the year ended 28th February 2026

The trustees present their annual directors' report and financial statements of the charity for the year ended 28th February 2026 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Objectives and activities

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

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

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

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

<u>An overview of our work over the last year</u>

Client Support Worker/Chaplain overview of the last year:

Let me start off by saying that I have been incredibly blessed to have been given the opportunity to work for such an amazing Charity such as Greater Manchester Community Chaplaincy since my start in April 2025. It has taken me a little bit of time to get used to everything here at the centre, but I am enjoying my time here as a Chaplain. GMCC for me is as much of a family as it is for our clients.

We started April 2025 with my appointment as the new Chaplain for GMCC. I slowly got to know everyone and that is very good. It took quite a bit of time to get all my prison clearance. About 4 to 5 months to be exact. Whilst waiting for the clearance, I had the opportunity to visit HMP Manchester, Forest Bank Prison and Styal Women's Prison. These were introductory meetings with the Chaplaincy teams and managing chaplains. As soon as I had my clearance, I started visiting various people.

Over the year we have done many activities;

- **20+ Anniversary Celebrations for GMCC**

We celebrated 20+ years of GMCC being a constant support for prison leavers and ex-offenders in the Greater Manchester community. We had a great day with various people sharing their experiences such as P, one of our clients and Aled, one of our trustees. Debbie, our manager and Kathie, one of our long-term volunteers gave their contributions as well as Dr Alex Beaumont. We had over 40 people in attendance to celebrate this milestone with us.

See below some of the photos from our anniversary celebrations







- **Research Paper with interviews and testimonials done by Dr. Alex Beaumont**

We have been working with Dr Alex Beaumont from the University of Law to do a research project to gain attention from the government to receive funding for community chaplaincy. Dr. Alex conducted several interviews with staff, volunteers and clients. Some other interviews are still to be conducted to expand on the research paper he already submitted to us recently. We are in the process of contacting the BBC and an email is going to be sent to

Andy Burnham's office at No. 10 North to see if we can get a private audience with him. The research paper is attached to the email.

- **Navigating Trauma Course**

We have recently finished our Navigating Trauma Course which we ran for 6 weeks. This investigates the wounds of the heart, and we deal with forgiveness, grief, our heart posture when dealing with trauma, taking our pain to the cross, looking into biblical truth and so much more. We had 4 participants for this course we finished in the past 2 weeks. It was a successful course and below are a few testimonials from a few of our participants:

Appraisal from one of our participants

I attended all the six sessions of this course and found this to be a very well thought out, well-presented and well organised course. I was incredibly appreciative about being part of a group that could, from the outset, set the rules for how the sessions were to be run. I also liked the fact that there was a good amount of interaction allowed in the sessions, as it made learning and understanding easier.

Information Knowledge was presented in a clear and factual manner. This made it extremely easy to understand new knowledge that we were taking in. I also felt that we were being educated in undertaking a new skill set. It was critical, in this sense, that information was handed over and imparted in a clear and concise manner. This is exactly what Reggie and Eva did. In the way they delivered information and the course was exceptional and it made learning easier.

The course, in general, thoughts to understand what trauma was and how it comes about. It is valuable skills in being able to support those around us who are suffering traumatic events in their life. It told us how to appreciate how serious dramatic events can be and how long they can last and different forms in which trauma can come. It was clear that trauma can come in many different forms and can raise itself in many ways, but it's how we deal with it and help those who are suffering from it. Personally, I thought this course and the way Reggie and Eva gave it made this extremely easy to understand and take in.

I also found the references to Bible verse and scripture extremely helpful. This is because it helped me to explore my faith and to understand it even better than before, in terms of trauma and why God has allowed us to suffer at times. I appreciate it the ability to be able to read Bible verse scriptures with those in attendance on the course. I felt this was a very, very important aspect of the course as it did allow us weeks small trauma in terms of our faith, why it is there, and why and how God and Jesus help us to beat it.

Starting the sessions with stories of the skits allowed us to interact and discuss a traumatic scenario series of events. It allows us to explore all aspects of trauma, from being a wound of the heart, to anger, to the grieving aspect and then on to forgiveness. The skits and scenarios allowed us to explore our own individual thoughts and share in a group. The final session had a project in it where we had to sit on our own and down piece of paper what pains we bear and then to bring those pains before the cross. I felt the way this part of the course was delivered was fantastic as I certainly saw and personally felt a lot of pain was lifted out of me and out of those attending the course.

All in all, I would say that this is a vital important course I would thoroughly recommend that

as many people as possible attend and undertake it. The skill set which they will learn is invaluable and could be used in all walks in life. Also wish Reggie and Eva planned this and worked so hard to deliver this made it even more enjoyable.

- **Registration of new clients**

As part of my job, I register new clients as and when they come in. Over the course of my time here at GMCC, we have managed to register over 5 to 6 new clients. I know this is not much. I have been in contact with local prisons to get access to do visits and join resettlement boards. It hasn't been easy getting into the local prisons. I am in the process of changing that and continue reaching out to chaplaincy teams and managing chaplains.

- **Coffee and Cake Afternoons**

We have been running Coffee and Cake afternoons a few times now over the year. It's always a fun time of enjoying delicious cakes made by clients, volunteers and staff.

Testimonials of clients

Story of success from one of our clients called P…

I am a 64-yr old ex prisoner who has spent many years in prison and care establishments. Since coming out of prison in 2025 and was pointed by a member of the prison chaplaincy team, I went to GMCC in Oldham Street Manchester.

There I found support and friendship in those that were in charge. I was made welcome at the start. I was living in a hostel at first, after my term there I was encouraged to find a place of my own. GMCC supported my application to various housing associations. In October if 2025 I had a set back and spent 10 weeks in prison. I was fully supported by the GMCC team and visited by the current chaplain.

With the worry of losing my accommodation those at GMCC spoke with my landlord and arrangements were made to see are it until I came out. When I came out of prison again had to return to a hostel for 10 weeks. In February of 2026 I went home back to my flat. Since then, I have grown in the spirit of my faith and support others.

In the past months I have met a beautiful lady "K" who knows 100% of my past. She also attends GMCC and has been working as a volunteer. If it wasn't for GMCC I'm sure that would either be dead or back in prison. GMCC is a lifeline for many that come out of prison. Manchester needs GMCC to progress and to prevent people such as myself to return to prison.

My family have due to my past and reoffending, disowned me, I see that GMCC is now my home and family.

Looking ahead to the future

As we have looked at all the activities and read some of the testimonials from clients, I would like to share that we have been in conversation with Dr. Alex Beaumont to conduct further interviews to enhance the research paper that has initially been submitted.

We are also in the process of getting an interview with the BBC and hopefully a meeting with Andy Burnham's office. We continue our efforts to bring our work to the attention of funders, businesspeople, and philanthropists.

We continue to run our Tuesday Service which has been visited well by the people, and we also have new visitors each time. We are building a great community of believers.

We continue our weekday services that we offer to our clients. I have been in contact with local prisons to continue coming in to build report with prison leavers.

The differences we are making (both big and small)

Impact

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

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

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

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

Over the year we have been successful in applying for over £4200 in small grants for those who come to us for support. These grants have helped those in need of essential items of clothes, bedding and furniture as well as medical equipment to improve their wellbeing and living conditions which helps them maintain accommodation and live more comfortably.

Clients Supported

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

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

Clients Supported

AGE/SEX	Clients 21/22	Clients 22/23	Clients 23/24	Clients 24/25
Male	135	148	152	175
Female	11	23	28	21
18-25	21	30	27	30
26-49	111	105	98	124
50+	14	36	55	42
Total	146	171	180	196

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

'I was in prison and Kath the volunteer came to visit me and told me about the work GMCC did. I am so thankful that she did. It has really turned my life around getting the support that I needed to get me back on my feet and then I did the Navigating Trauma course which has really helped with my mental health and well-being, Thank you all of you'. J

'My name is C, I've been attending meetings and groups for a long time they have been amazing services I was given word from God and that has been a blessing. Tuesday services especially has been great for me'

'I am A, I would like to thank everyone for this Tuesday afternoon services it is kind and warm and a good get together when we have meal and food the worship is really good. God bless all of you and hearing the word of God has blessed me so much'

'I came here because I was lonely after being out of prison for a while. I remembered meeting Reggie from GMCC when I was in prison. I was struggling with money and was about to go

back to my old ways and steal. I am so glad I never, as I got everything sorted at the café. I was given food, toiletries and clothing and even got a few grants to help me with stuff I needed for the flat. Amazing, friendly place'. N

Plans for the year ahead

Funding for client support

Over the last year we applied for more smaller grants than ever before this was due to the effects of the cost of living and clients having no belongings after leaving prison. We want to continue and strengthen this over the next year. This enables us to provide essential items to those that we support, thereby helping towards preventing re-offending. We are part of the In Kind Direct network and thanks to this we are able to buy items in bulk at around 70% discount on the retail value. This enables us to help more people on a regular basis.

Fundraising Strategy

The fundraising strategy for GMCC has an overall aim of ensuring that the core work of GMCC can continue and in order to do this we have 3 main Objectives:

Objective 1: To raise approximately £70k per year to maintain our core services
To seek support from Trusts and Foundations
As a small charity we recognise that we rely on grant funding to cover our core staff costs which is typical for most small charities, and we have developed a good record of attracting funding.
GMCC approaches funders who have an interest in offenders and ex-offenders and who share our vision of reducing reoffending rates and drawing on the talents of ex-offenders. We have successfully completed many small projects funded by trusts to develop our services since 2014.

Objective 2: Income Diversification
We have developed ways of increasing our unrestricted income to cover running costs which include:

- External catering:- we have developed excellent working relationships with the building management and we have an agreement to supply the catering for all meetings at the Centre. There are many rooms to hire out within the centre and we provide lunches (sandwiches or full buffets) for all the meetings that want this provision.
- Proceeds from café sales:- we have developed this to a professional level (with a 5* rating) and serve many of the users of the building as well as general public.
- Fundraising events
- Seeking to attract the support of funders who share GMCC's priorities and wish to support our work
- Networking across the wide and diverse faith communities to draw on their support in the form of regular donations, one-off gifts and in-kind support
- Build the reach of the prison prayer letter to engage an ever-wider support base both for the work of GMCC and for the individuals reaching out for help - this is an essential

indicator to funders of community commitment
- Community outreach to attract local companies to sponsor events and fundraising

Objective 3: Cost Control

As a charity we are very aware and savvy regarding spending. We apply to many local funders for small grants in order to cover things like clients and volunteer expenses, food and drinks for our weekly groups and personal items for clients. We also reach out to supporters to donate items that we regularly use in the office and café, and we regularly receive packages including tea/coffee/food items and clothing/ person hygiene products for clients.

We are registered to purchase items from 'InKind direct' and this allows us to source cheaper products for use in the café (bulk supplies of cups, cleaning products etc), office (paper and stationery) and also essential items for clients (including toiletries and clothing).

When sourcing suppliers for other expenditure we look for companies who offer discounts and support to charities when ordering goods.

Specific project funding included:

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

Financial review

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

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 28th February 2026 was £62,959 of which all are free reserves.

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

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

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

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

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

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

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

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

Reference and administrative information
Charity Name: Greater Manchester Community Chaplaincy Limited
Charity Number: 1140385
Company Registration Number: 06825285

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

Key management personnel: Trustees and Directors
Gavin White Chair of Trustees
Emma Smith
Aled Brewerton
Deacon Jenny Jones

Senior manager
Deborah Joyce

Registered Office
Methodist Central Hall
Oldham Street
Manchester
M1 1JQ

Independent Examiners
Hilton Jones Chartered Certified Accountants
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers
Co-operative Bank plc
70 - 72 Cross Street
Manchester
M2 4JG

Trustees responsibilities in relation to the financial statements

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

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

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

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

By order of the board of trustees

_____

Name: Gavin White
Chair

Date: 11th August 2026

Independent Examiner's Report
For The Year Ended 28 February 2026

I report on the accounts of the company for the year ended 28 February 2026, which are set out on pages 13 to 29.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting requirements of section 396 of the Companies Act 2006; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JM Hilton-Jones
Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL



11 August 2026

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 28 February 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
INCOME FROM					
Donations and legacies	3	7,831	-	7,831	6,591
Charitable activities	4	90	32,141	32,231	63,555
Other trading activities	5	11,256	-	11,256	11,877
TOTAL INCOME		19,177	32,141	51,318	82,023
EXPENDITURE ON					
Raising funds	7	-	11,062	11,062	8,964
Charitable activities	7	30,109	49,734	79,843	72,098
TOTAL EXPENDITURE		30,109	60,796	90,905	81,062
NET INCOME/(EXPENDITURE)		(10,932)	(28,655)	(39,587)	961
NET MOVEMENT IN FUNDS		(10,932)	(28,655)	(39,587)	961
RECONCILIATION OF FUNDS					
Total funds brought forward	17	73,891	29,507	103,398	102,437
TOTAL FUNDS CARRIED FORWARD	17	62,959	852	63,811	103,398

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

The notes on pages 16 to 26 form part of these accounts.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Balance Sheet
As At 28 February 2026

Companies House number: 06825285

	Notes	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
FIXED ASSETS					
Tangible assets	12	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Stock	13	840	-	840	840
Debtors and prepayments	14	936	-	936	208
Cash at bank and in hand		62,779	852	63,631	103,911
		64,555	852	65,407	104,959
Creditors: Amounts falling due within one year	15	1,596	-	1,596	1,561
NET CURRENT ASSETS		62,959	852	63,811	103,398
TOTAL ASSETS LESS CURRENT LIABILITIES		62,959	852	63,811	103,398
NET ASSETS		62,959	852	63,811	103,398
THE FUNDS OF THE CHARITY					
Restricted income funds	17	-	852	852	29,507
Unrestricted income funds	17	62,959	-	62,959	73,891
TOTAL CHARITY FUNDS		62,959	852	63,811	103,398

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 11 August 2026

Gavin White - Chair

The notes on pages 16 to 26 form part of these accounts.

GREATER MANCHESTER COMMUNITY CHAPLAINCY LIMITED

Statement of Cash Flows
For The Year Ended 28 February 2026

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026 £	2025 £
Net movement in funds	(39,587)	961
Decrease/(increase) in debtors	(728)	624
Decrease/(increase) in stock	-	(548)
Increase/(decrease) in creditors	35	(309)
NET CASH USED IN OPERATING ACTIVITIES	(40,280)	728
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	(40,280)	728
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	103,911	103,183
CASH AND CASH EQUIVALENTS CARRIED FORWARD	63,631	103,911

1 Accounting Policies

1.1 Basis of preparation and assessment of going concern

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

The charity constitutes a public benefit entity as defined by FRS 102.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 1 restricted funds.

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

Further details of each fund are disclosed in note 17.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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

1.4 Expenditure Recognition

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 1.6.

1.5 Irrecoverable VAT

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

1.6 Allocation of support and governance costs

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

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 9.

1.7 Costs of raising funds

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

1.8 Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 8.

1.9 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% SL

1.10 Realised gains and losses

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

1.11 Pensions

The charity operates an auto-enrolment pension scheme. The charity has no liability beyond paying its contributions and collecting employees' contributions.

1.12 Debtors

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

1.13 Creditors and provisions

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

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2025: £nil). Expenses paid to the trustees in the year totalled £nil (2025: £nil).

3 Donations and Legacies

	Unrestricted 2026 £	Restricted 2026 £	Total Funds 2026 £	Total Funds 2025 £
Donations	3,492	-	3,492	2,580
Fundraising	236	-	236	157
Prayer Letter Donations	3,954	-	3,954	3,149
Gift Aid	149	-	149	705
	7,831	-	7,831	6,591

Previous reporting period

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £
Donations	2,580	-	2,580
Fundraising	157	-	157
Prayer Letter Donations	3,149	-	3,149
Gift Aid	705	-	705
	6,591	-	6,591

4 Income from charitable activities

	Unrestricted 2026 £	Restricted 2026 £	Total Funds 2026 £	Total Funds 2025 £
Big Lottery Fund	-	32,141	32,141	63,555
Miscellaneous income	90	-	90	-
	90	32,141	32,231	75,432

Previous reporting period	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £
Big Lottery Fund	-	63,555	63,555
	11,877	63,555	75,432

5 Income from other trading activities

	Unrestricted 2026 £	Restricted 2026 £	Total Funds 2026 £	Total Funds 2025 £
Big Issue sales	-	-	-	67
Café sales	11,256	-	11,256	11,810
	11,256	-	11,256	11,877

Previous reporting period

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £
Big Issue sales	-	67	67
Café sales	-	11,810	11,810
	-	11,877	11,877

6 Net income

	2026 £	2025 £
Net income is stated after charging:		
Accountancy	692	672

7 Expenditure

	Care, Resettlement and Rehabilitation of Offenders £	2026 £	2025 £
Expenditure on raising funds			
Café Supplies	9,501	9,501	7,215
Prayer Letter Printing	1,188	1,188	1,296
Subscriptions	373	373	453
	11,062	11,062	8,964

8 Expenditure on charitable activities

	Care, Resettlement and Rehabilitation of Offenders £	2026 £	2025 £
Employment costs	68,859	68,859	60,771
Freelance Staff	-	-	566
Bad Debts	-	-	(591)
Training	146	146	-
Client Expenses	3,608	3,608	5,416
Computer Expenses	133	133	251
Minor Equipment	-	-	811
Staff Travel	363	363	634
Telephone	259	259	267
Volunteers Expenses	2,144	2,144	821
Insurance	820	820	762
Post, Printing & Stationery	2,717	2,717	1,718
Donations paid	14	14	-
DBS fees	62	62	-
Meeting refreshments	7	7	-
Governance costs	711	711	672
	79,843	79,843	72,098
	90,905	90,905	81,062

	2026 £	2025 £
Restricted funds	60,796	72,902
Unrestricted funds	30,109	8,160
	90,905	81,062

9 Allocation of governance and support costs

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

	Basis of apportionment	General Support £	Governance £	2026 £
Audit and accountancy	type of expense	-	692	692
Bank charges and interest	type of expense	-	19	19
		-	711	711

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2025 £
Audit and accountancy	type of expense	-	672	672
		-	672	672

10 Analysis of staff costs

	2026 £	2025 £
Wages and salaries	68,859	60,118
Pension costs	-	653
	68,859	60,771
Charitable activities	68,859	60,771
	68,859	60,771

	2026	2025
Average number of employees	4	4
Number of employees with benefits in excess of £60,000	-	-

	2026 £	2025 £
Total employment benefits, including employer pension contributions of the key management personnel	27,552	24,177

The charity considers its key management personnel comprises the trustees and Centre Manager.

11 Independent Examiner Fees

	2026 £	2025 £
Independent examination fees	692	672
	692	672

12 Tangible Fixed Assets

	Computers £	Total £
Cost		
At 1 March 2025	7,909	7,909
At 28 February 2026	7,909	7,909
Depreciation		
At 1 March 2025	7,909	7,909
At 28 February 2026	7,909	7,909
Net Book Value		
At 28 February 2026	-	-
At 1 March 2025	-	-

13 Stock

	2026 £	2025 £
Travel cards	840	840
	840	840

14 Debtors and prepayments

	2026 £	2025 £
Trade debtors	827	30
Prepayments	109	178
	936	208

	2026 £	2025 £
Restricted	-	70
Unrestricted	936	138
	936	208

15 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	904	889
Accruals	-	672
Other creditors and accruals	692	-
	1,596	1,561

	2026 £	2025 £
Restricted	-	868
Unrestricted	1,596	693
	1,596	1,561

16 Deferred income

Deferred income comprises rental income and grants invoiced and received in advance.	2026 £	2025 £
Balance as at 01 March 2025	-	-
Amount released to income earned from charitable activities	-	-
Amount deferred in year	-	-
Balance as at 28 February 2026	-	-

17 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 March 2025 £	Incoming Resources £	Resources Expended £	Transfers £	As at 28 February 2026 £
General fund	73,891	19,177	(30,109)	-	62,959
	73,891	19,177	(30,109)	-	62,959

Previous reporting period

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

Name of unrestricted fund:	Description, nature and purpose of the fund
General fund	Free funds which are not designated for particular purposes

17 Analysis of movements in restricted funds

	As at 1 March 2025 £	Incoming Resources £	Resources Expended £	Transfers £	As at 28 February 2026 £
Jerusalem Trust	7,429	-	(7,429)	-	-
Big Lottery Fund	21,143	32,141	(53,284)	-	-
CRH Charitable Trust	935	-	(83)	-	852
	29,507	32,141	(60,796)	-	852

Previous reporting period

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

Name of restricted fund:	Description, nature and purpose of the fund
Jerusalem Trust	towards the GMCC Chaplain role
Big Lottery Fund	to cover all staff costs for three years
CRH Charitable Trust	funding for the centre manager role

18 Analysis of net assets between funds

	Designated funds	Unrestricted	Restricted	2026
	£	£	£	£
Cash at bank and in hand	-	62,779	852	63,631
Other net current assets/(liabilities)	-	180	-	180
Total	-	62,959	852	63,811

Previous reporting period

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

19 Going Concern

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

20 Post Balance Sheet Events

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

21 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.