

TRAILBLAZERS MENTORING LTD

England & Wales · Charity number 1074453

Details

Other names	FELTHAM YOI TRAIL-BLAZERS LIMITED, TRAIL-BLAZERS, TRAILBLAZERS, TRAILBLAZERS MENTORING
Status	Registered
Legal form	Charitable company
Company number	03647928
Registered	1999-03-01
Register	View on the Charity Commission register

Contact

Address	Landgate Chambers 24 Landgate Rye East Sussex TN31 7LJ
Phone	0800 193 4046
Email	info@trailblazersmentoring.org.uk
Website	www.trailblazersmentoring.org.uk

Activities

Objects: FOR THE REHABILITATION OF PERSONS WHO ARE OR HAVE BEEN SUBJECT TO A CRIMINAL CHARGE OR ON REMAND AND HAVE SUFFERED A RESTRICTION OF LIBERTY IN ONE OF HM'S PRISONS OR YOUNG OFFENDERS INSTITUTIONS, BY MEANS OF EDUCATIONAL TRAINING, MENTORING OR GUIDANCE PROVIDED TO SUCH PERSONS SO AS TO ASSIST IN THEIR REHABILITATION INTO THE WIDER COMMUNITY.

Activities: Trailblazers trains volunteers as mentors to work with young offenders - with the aim to increase self-awareness, self-esteem and confidence and to achieve changes in attitude, thinking and behaviour - thus reducing the risk of re-offending. Mentors work for six months inside the prison with the mentee on a weekly basis and continue the relationship for a further six - nine months after release.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£463,662	£438,841	-	-
2023-12-31	£427,355	£425,595	-	-
2022-12-31	£438,644	£411,876	-	-
2021-12-31	£417,130	£468,418	-	-
2020-12-31	£400,285	£353,475	-	-

Trustees

Name	Role	Appointed
Claud Favion Lofters		2023-01-25
David Michael Troman		2024-04-22
Joanna Kitchin		2024-04-22
Michael Ross David Pepper		2025-02-13
Philip Charles John William Cliff		2025-02-13
Sheridan Francis Mangal		2024-12-23
Zarah Michelle Wiles		2025-02-13

TRAILBLAZERS MENTORING LTD

England & Wales - Charity number 1074453

Accounts

REGISTERED COMPANY NUMBER: 03647928 (England and Wales)
REGISTERED CHARITY NUMBER: 1074453

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
TRAIL-BLAZERS MENTORING LTD**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

TRAIL-BLAZERS MENTORING LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 19

TRAIL-BLAZERS MENTORING LTD

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024**

TRUSTEES	C A Kemp (Chair) (resigned 30/10/2024) N A Janjua (resigned 22/4/2024) T Pauk R James-Ford D Hall J Danton C F Lofters J Kitchin (Treasurer) D Troman (appointed 22/4/2024) S F Mangal (Chair) (appointed 23/12/2024) P C J W Cliff (appointed 13/2/2025) M R D Pepper (appointed 13/2/2025) Z M Wiles (appointed 13/2/2025)
REGISTERED OFFICE	Landgate Chambers Rye East Sussex TN31 7LJ
REGISTERED COMPANY NUMBER	03647928 (England and Wales)
REGISTERED CHARITY NUMBER	1074453
INDEPENDENT EXAMINER	Gibbons Mannington & Phipps LLP Chartered Accountants Landgate Chambers 24 Landgate Rye East Sussex TN31 7LJ

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Trailblazers objectives are:

The rehabilitation of persons who are or have been subject to a criminal charge and are serving a custodial sentence in one of His Majesty's Prisons or Young Offenders Institutions, by means of educational training, mentoring or guidance provided to such persons so as to assist in their rehabilitation into the wider community.

Aims:

- To reduce the likelihood of re-offending and/or the seriousness of re-offending by preparing offenders for release
- To ease the difficult period of transition of the offender back into society following release from prison
- To empower the young person to make positive choices by developing the offender's self-esteem, confidence, education and knowledge of opportunities
- To enhance the resettlement services offered by HMPS by using volunteer mentors to support offenders on release.

Public benefit

The Trustees, having reviewed the main activities undertaken by Trailblazers to further its charitable purposes for the public benefit, conclude that public benefit continues to be derived from Trailblazers activities. Trailblazers reduces the likelihood of re-offending by preparing offenders for release and supporting them during a transitional period post-release. Trailblazers' consistent success in achieving significantly lower re-offending figures as compared with the national average (see below) provides a tangible public benefit. Reduction in crime leads to safer communities and fewer victims of offending behaviour, and in addition contributes to a reduction in the costs to the public purse associated with policing, court processes and holding an individual in a prison or young offenders institution.

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Volunteers

Volunteer mentors are trained to listen, advise, support and challenge their mentees, and help them plan their future after release from custody.

Mentoring is primarily intended to take place inside the prison in the final six months of the mentee's sentence and continue post-release for up to a further twelve months.

Mentoring consists of a structured programme delivered using toolsets which comprise Introduction to Mentoring, Better Relationships, Asserting Myself, Money Matters, Getting to Work, and Through the Gate.

There are no general volunteers.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Trailblazers Mentoring provides one-to-one mentorship and practical support to younger male prisoners and prison leavers aged 18-35, both in prison and post-release for up to 18 months. Our goal is to prevent reoffending and improve outcomes for men leaving prison. Our work inspires and encourages them to change their future, rebuild their lives, and positively impact their community.

The need for our work has continued to grow over the past 12 months, particularly following the launch of the government's early release scheme in September to help ease prison overcrowding. With more prisoners now being released at short notice, there is a growing need for urgent resettlement preparation and support. In response, we have adapted our services by accepting referrals earlier in an individual's sentence, allowing us to begin support well before release, and by expanding outreach to community sources. This proactive approach helps ensure that individuals leave prison with the necessary support, highlighting the vital collaboration between prisons, probation services, and community partners in facilitating successful re-integration.

Individuals in the criminal justice system have often made poor decisions due to circumstances and survival instincts. Our core project provides mentoring and practical support, offering a vital opportunity to shift mindsets, inspire change, and help individuals build a future free from crime.

In 2024, we have made many positive strides forward in our mission by:

1) Continuing to deliver tailored and high-quality services that meet the needs of male prisons and prison leavers

Our core project consists of:

- **Weekly, one-to-one mentoring:** Men were matched with a skilled volunteer mentor, whom they met with weekly pre- and post-release for up to 18 months. At the sessions, the pair worked towards individualised action plans that focused on changing behaviour, building a positive future post-release and exploring employment, training and education (ETE) options. The vast majority of mentors resided within the communities where the men were/are to be released, providing an invaluable link to their local area. Over time, the mentors became trusted and positive role models in their lives.

- **Accompanying practical support:** We provided wraparound support to remove key barriers to reintegration. This included:

- The provision of basic care packages on the day and in the weeks following release. Depending on individual need, these included food vouchers, travel cards, mobile phone and clothing vouchers.
- Support to put the necessary infrastructure in place for release, such as help finding safe accommodation, obtaining ID, and setting up a bank account.
- Support to move into ETE through one-to-one employment advice and guidance.
- More comprehensive support to re-integrate back into the community, such as referrals to specialist mental health services or family support. All men were met at the gates on the day of release by a staff member and/or their mentor and had access to our services for up to 12 months after release.

- We also participated in events and engagements in the community to attract new volunteers and with employers to raise awareness and garner greater support for male prison leavers. For example, our project manager for HMP Brixton carried out a range of outreach efforts at University College London, University of East London, and London Metropolitan University to engage students on the issues we address through our work. In the West Midlands our Community Support Worker regularly attended events to build relationships with referral partners (e.g. with accommodation providers) and to recruit new volunteers, including a fair held by Wolverhampton Community & Voluntary Action.

These activities have yielded impressive results throughout the year, as detailed in the impact section.

2) Strengthening and building new partnerships

In 2024, we continued to expand our partnership network to ensure we deliver effective services and achieve greater impact. This included:

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

- **Collaborating with the charity Finding Rhythms on their Making Waves initiative.** The music sessions foster creativity and practical skill acquisition, while mentoring from Trailblazers promoted personal growth and employability. This collaboration creates a supportive environment for self-exploration and skills development, building a community that enhances confidence and opens future opportunities. It also demonstrated effective collaboration between two small charities, combining resources and expertise to shape participants' futures.

- **Nurturing our work with Severn Trent PLC in the West Midlands.** 13 employees volunteered as mentors, sharing their skills and experiences with their mentees. Another group took part in a volunteering day with Trailblazers, assisting with the decoration of a unit at HMPYOI Brinsford. The company also invited us to join an event focused on exploring employment opportunities for marginalised communities.

- **Helping men get work ready with the support of Bridge Recruitment in London.** The recruitment agency offered tailored support to mentees both pre- and post-release, including CV writing, interview preparation, and job opportunities. They also partnered with us for a second year in a charity fundraiser at a comedy club in London, raising £8,000.

- **Continuing to maintain and build key partnerships that are essential to our success.** These include: Brighter Teaching, whose Level 5 counselling students provided one-to-one therapeutic support to the men; Suits Me, who assisted in setting up bank accounts for the men while they were still in custody; Tech 4 Good, who supplied low-cost reconditioned phones and other tech devices; and aMazing Therapy Centre, which offers trauma-informed, person-centred counselling to help the men overcome psychological and emotional challenges, empowering them to achieve positive change in their lives.

3) Strengthening our organisational capacity, infrastructure and expertise.

This year, we have focused on developing our people and strengthening policies, procedures and systems. This included:

- **Working alongside the global law firm Clifford Chance,** which has provided us with pro bono legal counsel on various matters, including employment, charity governance, and internal policies. For a small charity like Trailblazers, this support is invaluable.

- **Partnering with the pro bono management consultancy Cranfield Trust to develop our Volunteer Strategy.** This opportunity was offered through one of our funders, the Triangle Trust. This support has not only enhanced our volunteer offerings but also broadened our understanding of the volunteering landscape. It has fostered a sense of belonging and connection, reinforcing our Trailblazers community, with lived experience at the heart of our mission. The J2E© recognition badge reflects the charity's commitment to continuous development, following the successful completion of our Journey to Excellence© consultancy project (a specific Cranfield Trust programme and award).

- **Investing in the ongoing professional development of our staff and volunteers to build an effective and sustainable team.** This year's training has included life coaching qualification; health and safety; safeguarding; volunteers and the law; leadership and management qualification; boundaries and marketing. Our team's commitment and talents were recognised at various award ceremonies throughout the year. Our HMP Brixton project manager, Yemi Obiwumi, was honoured with the 'Charitable, Voluntary & Social Change Highly Commended 2024' award at the Black Talent Awards for her outstanding contributions to the sector. We were also incredibly proud of Brixton Volunteer Mentor, Simon Bickerstaffe, who won the Intergenerational Mentoring Changemaker prize at the Senior Changemakers Volunteering Champions awards in the Southeast of England. This award, presented by Edwards Lifesciences' Unifying Generations initiative, recognised Simon's exceptional commitment to both his mentees and the charity.

- **Expanding our services and reach.** Towards the end of 2024, we began establishing a service in HMP Bullingdon, Oxfordshire, focusing on ETE provision. This service will expand in 2025 with the development of ETE volunteer mentor support. We also started delivering mentoring services at HMP Featherstone, Wolverhampton, and were successful in securing funding for a new London Community Support Worker, despite the challenging funding landscape. Unfortunately, we had to exit HMP Aylesbury, Buckinghamshire in December due to changes in the prison's categorisation. However, we will continue to support men from Buckinghamshire as part of our work connected to HMP Bullingdon.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

- **Raising our profile and strengthening our online presence** by refreshing our website, launching quarterly newsletters, and building an active social media presence. As a result, we've seen increased engagement from both new and existing supporters, including new volunteers and potential partners.

- Four new people were recruited to the Board of Trustees, adding further skills and expertise to the organization. They are undergoing induction training ahead of their appointment in 2025.

- A new Chairman was also appointed, following the previous Chair stepping down as she had reached the end of her tenure.

Continued Success

Trailblazers is a small charity with big ambitions. Over the past year, we have strengthened our operational resilience while delivering services across six prisons: HMP Brixton and HMPYOI ISIS in London, HMP Featherstone and HMPYOI Brinsford in Wolverhampton, HMP Aylesbury in Buckinghamshire, and HMP Bullingdon in Oxfordshire. Together, we have supported 150 men over the year in various ways, including securing accommodation, employment, training, and, importantly, and by seeking to boost their own self-confidence and aspirations for their future.

Our overall aim is to prevent reoffending. Over the past year, only 7% of the men we supported have reoffended. This is an incredible achievement given the current landscape and compared with the national rate of reoffending which can range from 25.1 - 55.5 %* (depending on the length of prison sentence and the age classifications used in official figures) *MOJ, Jan 2025.

This success is a testament to the hard work and dedication of our staff, our network of almost 50 volunteer mentors, and our partners, who have worked alongside the men to remove key barriers to successful rehabilitation.

Our reach and impact in numbers

Key outputs:

- Engagement and mentoring

- 150 men engaged in our services in 2024, 111 were new men supported.
- 133 of the men were mentored by 47 volunteers, with 17 men being supported by staff, totalling over 1500 mentoring hours.
- Practical support provided to help find secure accommodation - up to 24% of men requested this support in some projects.
- Mentors provided support to participants through the Making Waves initiative in partnership with Finding Rhythms.

- Employment support

- 45% of men received employment-related support (CVs, interview skills, job applications).
- 21% of men received financial-related assistance (opening bank accounts, unemployment benefits, and money management).

- Volunteer training and support

- 48 new mentors were recruited and are at different stages of training, vetting and onboarding, ahead of being matched to a mentee. Induction training covers topics such as safeguarding, trauma-informed practice, unconscious bias, and supporting individuals with complex needs.
- 4 volunteers assisted with charity operations in marketing, communications, social media and data management.

- Care Packages

- 236 'Through the Gate' care packages items (including smartphones, travel passes, food and clothing vouchers and ETE support items) provided to 78 men.

This helped us to achieve the following outcomes:

- Reduction in reoffending

- 93% of men did not reoffend in the first year of release.
- 91% of mentees fulfilled their licence conditions.
- 100% of men at HMP Aylesbury and HMP Bullingdon who received 1-1 support did not reoffend after release.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

- Moving towards employment

- A third of men across all services secured an ETE (Employment, Training, or Education) opportunity. At HMPYO ISIS, 63% moved into employment following their release.

- Improved Well-being

- Men across all services reported improved confidence, well-being, and outlook on the future, with improvements being as high as 60% in some projects.

Impact in their words:

Our project participants:

"I have been fortunate enough to receive mentoring through Trailblazers, which has greatly helped my mental health recently and keeps me on a positive and proactive path. Working with Simon has been a pleasure, and the support he's willing to offer has been surreal. I want to thank him for being an extraordinary partner on this journey." (Making Waves Mentee, 2024)

"The Trailblazers program was outstanding. It provided me with support and guidance when I could have easily felt isolated after my release." (Brixton Mentee, 2024)

Our mentors:

"J made me incredibly proud when I saw him perform at the Making Waves showcase. Watching him take the stage and deliver his two tracks was truly wonderful, and it was a privilege to be there." (Trailblazers Mentor, 2024)

"Mentoring is a vital and rewarding part of my life, allowing me to connect with and support mentees during their transitions. It fosters personal growth, resilience, and adaptability to different personalities. My mentoring experience is characterized by purpose, challenges, and joyful connections, especially on release day." (Trailblazers Mentor, 2024)

Our partners:

"Trailblazers are vital stakeholders at HMP Featherstone, aiding prisoners nearing release as part of the resettlement team. They focus on engaging harder-to-reach individuals. Their mentoring is valued, aiming to enhance rehabilitation both in prison and post-release." (Vicki Lythall, Head of Reducing Re-Offending - HMP Featherstone)

"The training and prison tour was an incredibly enriching experience which I believe has left a lasting impact on everyone involved. Volunteers spoke about how "eye-opening" the prison tour was and how the whole experience made many feel more motivated." (Steph, Severn Trent Project Manager in West Midlands)

The Trustees would like to express their heartfelt thanks to our staff, volunteers, and network of funders, donors and supporters for their tremendous hard work and dedication. Your efforts have made a significant and positive impact on the young people committed to rebuilding their lives after experiencing time in prison.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

FINANCIAL REVIEW

Financial position

The finances of the charity continue to be stable with a surplus of £24,821 compared with a surplus in 2023 of £1,760. Reserves amounted to £98,700.

The cash position is very strong at £347,780, an increase of £70,175 on the previous year of £277,605.

The financial position is reviewed monthly by the Chair, Treasurer and CEO and by the Trustees at quarterly board meetings.

Principal funding sources

All pre-existing grantors have continued to fulfil their funding promises and new applications for funding to trusts and foundations were increased in response to the tightening funding conditions within the grant-making sector. Key funders included:

- Crucible Foundation
- Lloyds Bank Foundation
- CABWI
- Drapers' Charitable Fund
- Aquila Family Charitable Trust
- William A Cadbury
- The Triangle Trust
- Garfield Weston Foundation
- The Rothschild Foundation
- The Swire Charitable Trust

In keeping with its Business Plan the charity has continued to diversify sources of income with generous funding provided by corporates and other donors (Hiscox - a one-off donation of £20k from Hiscox and one individual donation of £32k). Trailblazers also benefitted from pro-bono support offered by Clifford Chance LLP, the Lloyds Bank Foundation, and the Cranfield Trust.

Investment policy and objectives

Trailblazer's funds are largely due to be used in the short term, so the Trustees consider that long term investment is inappropriate. Funds not required immediately are therefore held in a deposit account or short-term bonds.

Reserves policy

Trailblazer's reserves ambition is to have unrestricted funds i.e., not committed or invested in tangible fixed assets in reserve to cover at least six months of expenditure should the charity experience any significant fall off in funding.

The level of unrestricted reserves on 31 December 2024 was £98.7k (2023 £73.5k) equivalent to circa three months expenditure. This level of reserves is greatly mitigated by the very healthy cash position of c.£348k representing grants already received in respect of expenditure planned for 2025 and covers circa nine months of expenditure.

FUTURE PLANS

There are many exciting opportunities already emerging for 2025, with further collaboration with existing and new partners planned; strengthening and developing our mentoring and support services; embedding our new volunteer strategy and developing new volunteer roles. Alongside this, a fundraising action plan aimed at diversifying our income streams and a strategy review is ongoing with a view to devising a new long term business plan for the charity.

The current business plan has allowed Trailblazers to enter 2025 as a strong and resilient organisation able to move forward with ambition and confidence in developing and delivering a more sophisticated programme of service delivery.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Trail-Blazers Mentoring Ltd (also known as Trailblazers), is a charitable company limited by guarantee without share capital - incorporated on 12 October 1998 and was registered as a charity on 1 March 1999. The company's governing documents are its Memorandum of Association which established the objects and the powers of the company and its Articles of Association. Amended Articles of Association were adopted on 23rd September 2020. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Members of the Board of Trustees

Members of the Board of Trustees, who are Directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1 of this document.

In accordance with company law, as the Company's Directors, we confirm that so far as we are aware, there is no relevant information of which the Company's independent examiners are unaware; and as the Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's independent examiners are aware of that information.

Recruitment and appointment of new trustees

Trailblazers aims to have not less than four Trustees at any one time, and up to a maximum of twelve. As soon as a serving Trustee declares an intention to resign, the Trustees endeavour to recruit a new Trustee. From time to time the Board reviews the skills and diversity of existing Trustees and identifies gaps. Trustees are recruited by means of personal approach and wider advertising via the national press and specialist Third Sector publications. The Board aims to include more trustees with lived experience and involvement in the criminal justice system.

Organisational structure

- Day to day responsibility is delegated to the CEO who has general oversight of the charity's services; financial management, legal compliance, human resources, fundraising, marketing, public relations and risk management. The CEO is supported by the Board of Trustees who meet quarterly as a Board to contribute to the strategic direction and policy of the Charity. The Board of Trustees establish and continually monitor an annual workplan supported by the CEO with bi-monthly supervision meetings between the Chair and CEO. Informally, the CEO and Chair endeavour to meet frequently. The CEO has peer support through a sponsored Charities' CEO forum.
- The Service Delivery Director (SDD) is responsible for overseeing all project activities. This includes supporting and supervising the Project Managers (PMs), monitoring KPIs and seeking to ensure that outcomes are achieved. The SDD has a key role in the strategic planning and development of services and partnerships.
- Each project is led by a PM who is based at the relevant prison. The PM has day to day responsibility for the management of that project including the recruitment and training of mentors and the choosing of mentees, matching of mentors to mentees, meeting targets and effective data management and record keeping. In 2024, PMs were in place at HMPYOI Brinsford; HMP Brixton; HMP Featherstone; HMP Bullingdon and HMPYOI Isis.
- Volunteer and partner recruitment and support is provided to the team by the Volunteer and Partnership Coordinator.
- Community Support Workers provide intensive practical support to mentees in the six weeks prior to release and in the community after release.
- Trailblazers also employ a Finance & Administration Officer who manages all the operational and finance functions of the charity. Monthly management accounts are produced with the help of the Treasurer.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

After an initial approach, prospective Trustees meet with the Chair and at least one other Trustee, followed by a meeting with the CEO. These meetings will include a full briefing on the legal and financial responsibilities of Trustees, and a thorough explanation of the work of the charity. The prospective Trustees receive:

- The Memorandum and Articles of Association.
- The latest published Annual Accounts and Trustees' Report.
- Current management accounts, and current year's budget.
- Minutes of the previous three Board meetings.
- A copy of the latest relevant Charity Commission guidance for Trustees.
- The charity's safeguarding policy and online training in safeguarding.

After attending a Board meeting as an observer, a decision is made by the Trustees, in consultation with the prospective Trustee and the CEO as to suitability. The formal vote to elect a new Trustee takes place at the next appropriate Board meeting and must be ratified at the next Annual General Meeting. On appointment by the Board, each new trustee is provided with a formal induction.

Approved by order of the board of trustees on 20 May 2025 and signed on its behalf by:

R James-Ford - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRAIL-BLAZERS MENTORING LTD

Independent examiner's report to the trustees of Trail-Blazers Mentoring Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr K. Luck FCA

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

20 May 2025

TRAIL-BLAZERS MENTORING LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	90,055	27,000	117,055	72,605
Charitable activities					
Mentoring of young offenders	5	218,021	119,513	337,534	350,532
Investment income	4	5,073	-	5,073	2,718
Other income		-	4,000	4,000	1,500
Total		313,149	150,513	463,662	427,355
EXPENDITURE ON					
Raising funds		-	23,868	23,868	20,448
Charitable activities					
Mentoring of young offenders	6	-	414,973	414,973	405,147
Total		-	438,841	438,841	425,595
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	313,149 (288,328)	(288,328) 288,328	24,821 -	1,760 -
Net movement in funds		24,821	-	24,821	1,760
RECONCILIATION OF FUNDS					
Total funds brought forward		73,879	-	73,879	72,119
TOTAL FUNDS CARRIED FORWARD		98,700	-	98,700	73,879

The notes form part of these financial statements

TRAIL-BLAZERS MENTORING LTD (REGISTERED NUMBER: 03647928)**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	13	4,612	-	4,612	488
Cash at bank		258,447	89,333	347,780	277,605
		263,059	89,333	352,392	278,093
CREDITORS					
Amounts falling due within one year	14	(164,359)	(89,333)	(253,692)	(204,214)
NET CURRENT ASSETS		98,700	-	98,700	73,879
TOTAL ASSETS LESS CURRENT LIABILITIES		98,700	-	98,700	73,879
NET ASSETS		98,700	-	98,700	73,879
FUNDS	15				
Unrestricted funds				98,700	73,879
TOTAL FUNDS				98,700	73,879

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 2025 and were signed on its behalf by:

R James-Ford - Trustee

J Kitchin - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Trail-Blazers Mentoring Ltd is an incorporated charity, limited by guarantee, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

INCOME

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Grants are only included in the accounts when the income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

EXPENDITURE

Expenditure is recognised in the period in which they are incurred, these include attributable VAT which cannot be recovered.

Expenditure is all allocated to the primary activity of mentoring, except as stated below:

Fundraising and publicity costs are those incurred in generating income and promoting the company's profile.

Governance costs are those incurred exclusively on the administration of the company and its compliance with statutory requirements which comprise the cost of auditing and accounting.

Support costs are those incurred directly in support of expenditure on the objects of the company.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

DONATED GOODS AND SERVICES

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

DEBTORS

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>117,055</u>	<u>72,605</u>

Included in Donations is an amount of £24,996 (2023 - £24,996) for donated facilities and services provided by each of the 4 prisons that the charity serves. It is a best estimate of the value of the facilities and services provided. The corresponding expenditure is included in the direct costs of the charitable activity of mentoring young offenders.

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>5,073</u>	<u>2,718</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Grants	Mentoring of young offenders	<u>337,534</u>	<u>350,532</u>

Grants received, included in the above, are as follows:

		2024	2023
		£	£
Grant making institutions		<u>337,534</u>	<u>350,532</u>

6. CHARITABLE ACTIVITIES COSTS

		Direct Costs £	Support costs (see note 7) £	Totals £
Mentoring of young offenders		<u>398,651</u>	<u>16,322</u>	<u>414,973</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Mentoring of young offenders	<u>14,262</u>	<u>72</u>	<u>1,988</u>	<u>16,322</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent examiners' remuneration	<u>1,988</u>	<u>2,310</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	298,756	294,752
Social security costs	23,735	22,581
Other pension costs	7,411	5,311
	<u>329,902</u>	<u>322,644</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	10	10
Employees	<u>10</u>	<u>10</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70,605	2,000	72,605
Charitable activities			
Mentoring of young offenders	187,897	162,635	350,532
Investment income	2,718	-	2,718
Other income	1,500	-	1,500
Total	<u>262,720</u>	<u>164,635</u>	<u>427,355</u>
EXPENDITURE ON			
Raising funds	-	20,448	20,448
Charitable activities			
Mentoring of young offenders	-	405,147	405,147
Total	<u>-</u>	<u>425,595</u>	<u>425,595</u>
NET INCOME/(EXPENDITURE)	262,720	(260,960)	1,760
Transfers between funds	<u>(260,960)</u>	<u>260,960</u>	<u>-</u>
Net movement in funds	1,760	-	1,760
RECONCILIATION OF FUNDS			
Total funds brought forward	72,119	-	72,119
TOTAL FUNDS CARRIED FORWARD	<u><u>73,879</u></u>	<u><u>-</u></u>	<u><u>73,879</u></u>

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2024 and 31 December 2024	<u>8,039</u>
DEPRECIATION	
At 1 January 2024 and 31 December 2024	<u>8,039</u>
NET BOOK VALUE	
At 31 December 2024	<u><u>-</u></u>
At 31 December 2023	<u><u>-</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	4,050	-
Prepayments and accrued income	562	488
	<u>4,612</u>	<u>488</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	7,154	6,397
Other creditors	5,200	5,691
Accruals and deferred income	241,338	192,126
	<u>253,692</u>	<u>204,214</u>

The charity's income is almost entirely grant based which are applied for on an annual (or in one case - 24 months) basis to provide mentoring for the ensuing 12 months. It therefore seems appropriate for the accounting policy to reflect this. It also enables the accounts to more accurately reflect the position by matching income and expenditure.

15. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	Transfers between funds	At 31/12/24
	£	£	£	£
Unrestricted funds				
General fund	73,879	313,149	(288,328)	98,700
Restricted funds				
Aylesbury	-	(50,327)	50,327	-
Brinsford	-	(100,219)	100,219	-
ISIS	-	(86,061)	86,061	-
Brixton	-	(38,412)	38,412	-
Severn Trent	-	2,917	(2,917)	-
DPA	-	(227)	227	-
Featherstone	-	(19,340)	19,340	-
Bullingdon	-	3,341	(3,341)	-
	<u>-</u>	<u>(288,328)</u>	<u>288,328</u>	<u>-</u>
TOTAL FUNDS	<u>73,879</u>	<u>24,821</u>	<u>-</u>	<u>98,700</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	313,149	-	313,149
Restricted funds			
Aylesbury	14,327	(64,654)	(50,327)
Brinsford	36,393	(136,612)	(100,219)
ISIS	5,417	(91,478)	(86,061)
Brixton	55,042	(93,454)	(38,412)
Severn Trent	2,917	-	2,917
DPA	-	(227)	(227)
Featherstone	24,255	(43,595)	(19,340)
Bullington	7,167	(3,826)	3,341
WVCA	4,995	(4,995)	-
	150,513	(438,841)	(288,328)
TOTAL FUNDS	463,662	(438,841)	24,821

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	72,119	262,720	(260,960)	73,879
Restricted funds				
Aylesbury	-	(40,885)	40,885	-
Brinsford	-	(84,095)	84,095	-
ISIS	-	(72,838)	72,838	-
Wandsworth	-	(3,060)	3,060	-
Brixton	-	(64,838)	64,838	-
Severn Trent	-	(20,387)	20,387	-
DPA	-	28,590	(28,590)	-
Featherstone	-	(3,447)	3,447	-
	-	(260,960)	260,960	-
TOTAL FUNDS	72,119	1,760	-	73,879

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,720	-	262,720
Restricted funds			
Aylesbury	11,666	(52,551)	(40,885)
Brinsford	37,083	(121,178)	(84,095)
ISIS	3,125	(75,963)	(72,838)
Wandsworth	7,125	(10,185)	(3,060)
Brixton	38,541	(103,379)	(64,838)
Severn Trent	32,084	(52,471)	(20,387)
DPA	31,844	(3,254)	28,590
Featherstone	3,167	(6,614)	(3,447)
	<u>164,635</u>	<u>(425,595)</u>	<u>(260,960)</u>
TOTAL FUNDS	<u>427,355</u>	<u>(425,595)</u>	<u>1,760</u>

TRANSFERS BETWEEN FUNDS

Grants made are often restricted to one of the charity's four projects - young offender's prisons - where mentors are provided by employing a project manager to match mentors with mentees. Income and expenditure is analysed by project and any shortfalls covered by a transfer of funds from the unrestricted (core) fund. Support costs, such as management costs and the cost of raising funds are split among the projects.

16. RELATED PARTY DISCLOSURES

During the accounting period the charity received donation income from two trustees totalling £240.

TRAILBLAZERS MENTORING LTD

England & Wales - Charity number 1074453

Accounts

REGISTERED COMPANY NUMBER: 03647928 (England and Wales)
REGISTERED CHARITY NUMBER: 1074453

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
TRAIL-BLAZERS MENTORING LTD**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

TRAIL-BLAZERS MENTORING LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Page
Reference and Administrative Details	1
Chairman's Report	2
Report of the Trustees	3 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 20

TRAIL-BLAZERS MENTORING LTD

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

TRUSTEES	C A Kemp (Chair) N A Janjua (resigned 22/4/2023) T Pauk P R F Simpson (Treasurer) (resigned 22/4/2023) R James-Ford D Hall J Danton C F Lofters (appointed 26/1/2023) J Kitchin (Treasurer) (appointed 22/4/2023) D Troman (appointed 22/4/2023)
COMPANY SECRETARY	P R F Simpson
REGISTERED OFFICE	Landgate Chambers Rye East Sussex TN31 7LJ
REGISTERED COMPANY NUMBER	03647928 (England and Wales)
REGISTERED CHARITY NUMBER	1074453
INDEPENDENT EXAMINER	Gibbons Mannington & Phipps LLP Chartered Accountants Landgate Chambers 24 Landgate Rye East Sussex TN31 7LJ

TRAIL-BLAZERS MENTORING LTD

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

The Trustees (who are also the directors of Trailblazers for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare a financial statement for each financial year which gives 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 statement, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 22nd April 2024 and signed on its behalf by:

Carina Kemp - Chair

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Trailblazers objectives are:

The rehabilitation of persons who are or have been subject to a criminal charge and are serving a custodial sentence in one of Her Majesty's Prisons or Young Offenders Institutions, by means of educational training, mentoring or guidance provided to such persons so as to assist in their rehabilitation into the wider community.

Aims:

- To reduce the likelihood of re-offending and/or the seriousness of re-offending by preparing offenders for release
- To ease the difficult period of transition of the offender back into society following release from prison
- To empower the young person to make positive choices by developing the offender's self-esteem, confidence, education and knowledge of opportunities
- To enhance the resettlement services offered by HMPS by using volunteer mentors to support offenders on release.

Public benefit

The Trustees, having reviewed the main activities undertaken by Trailblazers to further its charitable purposes for the public benefit, conclude that public benefit continues to be derived from Trailblazers activities. Trailblazers reduces the likelihood of re-offending by preparing offenders for release and supporting them during a transitional period post-release. Trailblazers consistent success in achieving significantly lower re-offending figures as compared with the national average (see below) provides a tangible public benefit. Reduction in crime leads to safer communities and fewer victims of offending behaviour, and in addition contributes to a reduction in the costs to the public purse associated with policing, court processes and holding an individual in a prison or young offenders institution.

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Volunteers

Volunteer mentors are trained to listen, advise, support and challenge their mentees, and help them plan their future after release from custody.

Mentoring is primarily intended to take place inside the prison in the final six months of the mentee's sentence and continue post-release for up to a further nine months.

Mentoring consists of a structured programme delivered through the use of toolsets which comprise Introduction to Mentoring, Better Relationships, Asserting Myself, Money Matters, Getting to Work, and Through the Gate.

There are no general volunteers.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the twelve months covered by this report, Trailblazers Mentoring (Trailblazers) continued to offer mentoring and practical support to male prisoners aged 18-35, both in prison and post-release for up to 18 months in total.

Our aim is to educate, encourage and inspire the men to change their future and make a positive impact in their communities.

We achieve this through intensive weekly, one-to-one mentoring sessions, delivered by a large cohort of volunteers, and accompanying practical assistance, including support to move into Employment Training and Education (ETE). Our focus is to ensure that essential elements for re-settlement are in place at the time of release and during the critical early months post-release.

Four core areas of focus in 2023:

1. Maintaining the delivery of tailored one-to-one mentoring and practical support to men who are committed to rebuilding their lives after leaving prison and helping them navigate life in the community in the critical months once 'Through the gate'. Demand for Trailblazer's mentoring services by men in prison seeking our support has continued to rise during 2023 reflecting our reputation for providing valued, relevant, and tailored help. Referrals come mainly through self-referrals based on word of mouth, but also from prison staff and charities working alongside us. The unique and powerful combination of long term, intensive mentoring and practical help has been invaluable to the men being mentored and covers:

- Weekly tailored 1-1 mentoring for up to 6 months pre-release
- Pre employment preparation workshops offered in conjunction with our corporate partners and/or 1-1 individual employment support pre- and post-release from prison
- Individual action plans to prepare for release and setting up essentials for life outside prison
- Release care packages (smartphones to contact probation; apply for jobs; and keep in contact with families); applying for benefits; securing ID; providing access to banking; the provision of travel cards; food and clothing vouchers; support to arrange safe accommodation
- Community mentoring for up to 12 months post release with individual action plans being reviewed regularly
- Career guidance and support to access ETE often in conjunction with partners in both corporate and charitable sectors.

2. Building new partnerships with a variety of organisations aimed at increasing employment and training opportunities for prison leavers and developing referral pathways with specialist support services for the men (e.g. health, housing):

- Bridge Recruitment, London - providing tailored support for mentees pre and post release from prison (CV writing, interview preparation, job opportunities);
- Severn Trent PLC, West Midlands - employees joined as volunteer mentors, delivering workshops in custody with the aim of mentees going into the company's learning academies with the end goal of employment. They also deliver employability workshops in the prisons to upskill the mentees and help them get 'work ready' prior to release;
- XO Bikes- mentees recruited to repair and resell bikes in London;
- SUITSME Partnership created with the only e-money service allowing accounts to be setup by staff pre-release with Trailblazers staff providing charity endorsement to verify mentees;
- New Leaf CIC Employment provider set up by ex-offenders for ex-offenders;
- Brighter School of Teaching - Level 5 counselling students providing 1-1 therapeutic support to mentees pre- and post-release from prison;
- Sustainable Tech 4 Good - providing low-cost reconditioned phones and other tech devices for the mentees;
- CGI UK - developed digital skills workshops for use with mentees in the prisons.

3. Increasing Trailblazers capabilities by developing our people and strengthening policies, procedure, and systems resulting in a more robust operational infrastructure:

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

- During the year team resourcing was developed further with the appointment of a Project Coordinator in the West Midlands, enabling a new mentoring service to be established at HMP Featherstone;
- A Finance and Administration Officer was also recruited with accountancy qualifications, further strengthening financial management;
- Two new trustees have been recruited and are undergoing induction training ahead of their anticipated appointment in 2024;
- The Board has also introduced a Fellows role designed to encourage people 'new to Boards' to fully experience being a trustee without having to commit at the outset. As a result, two Fellows have joined Trailblazers, further strengthening the team.

4. Raising the charity's profile which has included updating the charity's website and the significant increase in the use of social media to promote its activities and achievements. For example, during the year a series of short videos were produced to assist with the recruitment of new volunteer mentors and to attract new supporters.

Continued Success

Trailblazers' key achievements in 2023:

- 158 men mentored and supported;
- 104 new mentees were mentored through 1562 mentoring sessions amounting to over 2300 mentoring hours;
- 98 mentees were successfully released from prison and have not re-offended;
- 95% of mentees fulfilled their licence conditions;
- 294 'Through the Gate' care packages were provided (smart phones; travel, food and clothing vouchers) to 107 mentees;
- 65 mentors were supported providing invaluable weekly mentoring both face to face and remotely in prisons and the community;
- 38 new mentors were recruited, onboarded, and received 6 sessions of intensive training (totalling 24hrs). Topics covered included safeguarding, trauma informed practice, unconscious bias and mentoring people with complex needs;
- 16 men achieved mentoring qualifications at HMP Oakwood as part of the peer-to-peer mentoring programme;
- 20 mentees undertook employment workshops;
- 56% of mentees in the community benefited from education, training and employment opportunities;
- 80% of men being released from prison were supported in securing safe, permanent accommodation;
- All mentees said they felt prepared for release from custody;
- 80% feel more positive about the future;
- Over 80% have a better understanding of how their experiences have shaped their lives;
- Over 80% have greater independence, self-reliance and feelings of self-worth;
- Over 80% said they are very likely to recommend Trailblazers;
- 30% said they would like to become a mentor in the future.

Trailblazer's work is actively supporting the government's aim to reduce re-offending and reduce the impact of crime on society. For those who had access to Trailblazers, the re-offending rate after the first year was 9%, compared with a national rate of between 24.9% - 55.5% - note 1 (depending on the length of prison sentence). This track record supports:

- Individuals achieving independent fulfilling lives with hope for the future, combined with higher self-esteem and confidence;
- The building of safer communities;
- Improving social mobility opportunities;
- Reducing future victims of crime;
- Saving c. £2.48m for the Exchequer annually. Trailblazer's support typically costs £2.5k/mentee compared to over £46k p.a. for each person held in custody.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

In 2023 Trailblazers was awarded the Gold Standard in the Second Chances Charter by the West Midlands Police and Crime Commissioner. The award was made for Trailblazers being an inclusive employer and demonstrating it had processes in place to ensure job descriptions and recruitment processes did not deter candidates with lived experience being able to apply and that there was appropriate support in place if they secured a position.

Our team continue to actively engage with their local communities, including local volunteering agencies, corporates, universities, colleges, and community groups to recruit a cross section of volunteer mentors with a diverse set of skills, experience knowledge and cultural awareness. The trustees thank all these organisations for their tremendous commitment to Trailblazers and are extremely grateful for this support.

The Trustees would like to thank all staff and volunteers for their tremendous hard work, dedication and making such a significant and positive impact on the young people committed to rebuilding their lives having experienced time in prison.

The Board of Trustees and staff at Trailblazers are enormously grateful to all funders whose generosity enables the team of volunteers and staff to continue to provide an essential lifeline to many prison leavers supporting them in rebuilding their lives for themselves, their families and communities.

Note 1: Ministry of Justice re-offending rate data January 2024.

FINANCIAL REVIEW

Financial position

The finances of the charity continue to be stable with a surplus of £1,760 compared with a surplus in 2022 of £26,768. Reserves amounted to £73,879.

The cash position remained strong at £277,605, an increase from the previous year at £237,923.

The financial position is reviewed monthly by the Chair, Treasurer and CEO and by the Trustees at quarterly board meetings.

Principal funding sources

All pre-existing grantors have continued to fulfil their funding promises and new applications for funding to trusts and foundations were increased in response to the tightening funding conditions within the grant-making sector.

Key funders include:

- Lloyds Bank Foundation
- CABWI
- The Charles Hayward Foundation
- The Dulverton Trust
- The Swire Charitable Trust
- The Triangle Trust
- Garfield Weston Foundation

As part of the charity's three-year Business Plan the charity continued to diversify potential sources of income with generous funding provided by corporates (Severn Trent PLC and Brigstock Ltd) and pro-bono support (Clifford Chance LLP, the Lloyds Bank Foundation, and the Media Trust).

Investment policy and objectives

Trailblazer's funds are largely due to be used in the short term, so the Trustees consider that long term investment is inappropriate. Funds not required immediately are therefore held in a deposit account or short-term bonds.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

FINANCIAL REVIEW

Reserves policy

Trailblazer's reserves policy is to have unrestricted funds - that is, not committed or invested in tangible fixed assets - in reserve to cover at least six months of expenditure to deal with any significant decrease in funding.

The level of unrestricted reserves on 31 December 2023 was £73,879 (2022 £72,119) comparable to two months expenditure. This level of reserves is greatly mitigated by cash in hand of £277,605 representing grants already received in respect of expenditure planned for 2024 and covers at least six months expenditure.

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

A new Business Plan will be developed during 2024 and will focus on refining and building on the 5 key areas of the current plan:

- Expansion of services within the current geographical areas of service provision and to new areas when opportunities present (funding dependent);
- People development for staff, volunteers, trustees and Fellows;
- Increasing the number of partnerships - both in prison and the community, with a key priority being organizations that can offer ETE opportunities;
- Sustainability (financial, operational, and environmental);
- Improved processes and systems and raising the charity's external profile.

The current business plan has allowed Trailblazers to enter 2024 as a strong and resilient organisation able to move forward with ambition and confidence in developing and delivering a more sophisticated programme of service delivery.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trail-Blazers Mentoring Ltd - (also known as Trailblazers), is a charitable company limited by guarantee without share capital - incorporated on 12 October 1998 and registered as a charity on 1 March 1999. The company was established under a Memorandum of Association which established the objects and the powers of the charitable company and is governed under its Articles of Association. Amended Articles of Association were adopted on 23rd September 2020. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Charity constitution

Members of the Board of Trustees, who are Directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1 of this document.

In accordance with company law, as the Company's Directors, we confirm that so far as we are aware, there is no relevant information of which the Company's independent examiners are unaware; and as the Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's independent examiners are aware of that information.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trailblazers aims to have not less than four Trustees at any one time, up to a maximum of ten. As soon as a serving Trustee declares an intention to resign, the Trustees will endeavour to recruit a new Trustee. From time to time the Board reviews the skills and diversity of existing Trustees and identifies gaps. Trustees are recruited by means of personal approach and wider advertising via the national press and specialist Third Sector publications. The Board are currently seeking to include more trustees with lived experience and involvement in the criminal justice system, and developing the charity's external profile.

Organisational structure

- Day to day responsibility is delegated to the CEO who ensures that the charity delivers the services specified; financial management, legal compliance, human resources, fundraising and marketing, public relations and risk management. The CEO is supported by the Board of Trustees who meet quarterly as a Board to contribute to the strategic direction and policy of the Charity. The Board of Trustees and CEO agree annual organisational objectives and a Personal Development Plan for the CEO in December with bi-monthly supervision meetings conducted by the Chair with the CEO. Additionally, the CEO and Chair meet informally weekly. The CEO has peer support through a sponsored Charities' CEO forum.
- The Service Delivery Director is responsible for overseeing all projects activities. This including supporting and supervising the Project Managers, ensuring KPIs and outcomes are achieved and has a key role in the strategic planning and development of services and partnerships;
- Each project is led by a Project Manager who is based at that prison. The Project Manager has day to day responsibility for the management of that project including recruitment and training of mentors and potential mentees, matching of mentors to mentees, meeting targets and effective data management and record keeping. In 2023, Project Managers were in place at HMPYOI Brinsford; HMP Brixton; HMP Aylesbury; HMP Featherstone and HMPYOI Isis;
- Volunteer and partner recruitment is provided to the team by the Volunteer and Partnership Coordinator;
- Community Support Workers provide intensive practical support to mentees in the six weeks prior to release and in the community after release;
- Trailblazers also employs a Finance & Administration Officer who manages all the operational and finance functions of the charity. Monthly management accounts are produced with the help of the Treasurer.

Induction and training of new trustees

After the initial approach the prospective Trustee will meet with the Chair and another Trustee, followed by a meeting with the CEO. These meetings will include a full briefing on the legal and financial responsibilities of Trustees, and a thorough explanation of the work of the charity. The prospective Trustee will receive:

- The Memorandum and Articles of Association;
- The latest published Annual Accounts and Trustees' Report;
- A current copy of the management accounts, which includes the year's budget;
- Minutes of the previous three Board meetings;
- A copy of the latest relevant Charity Commission guidance for Trustees;
- Safeguarding Policy and online training in safeguarding.

After attending a Board meeting as an observer, a decision is made by the Trustees, in consultation with the prospective Trustee and the CEO as to suitability. The formal vote to elect a new Trustee will take place at the next appropriate Board meeting and will be ratified at the next Annual General Meeting. On ratification by the board, each new trustee is provided with a formal induction.

Approved by order of the board of trustees on 1st May 2024 and signed on its behalf by:

C A Kemp - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRAIL-BLAZERS MENTORING LTD

Independent examiner's report to the trustees of Trail-Blazers Mentoring Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr K. Luck

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

1st May 2024

TRAIL-BLAZERS MENTORING LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	70,605	2,000	72,605	136,921
Charitable activities					
Mentoring of young offenders	4	187,897	162,635	350,532	300,667
Investment income	3	2,718	-	2,718	655
Other income		1,500	-	1,500	400
Total		<u>262,720</u>	<u>164,635</u>	<u>427,355</u>	<u>438,643</u>
EXPENDITURE ON					
Raising funds		-	20,448	20,448	37,707
Charitable activities					
Mentoring of young offenders	5	-	405,147	405,147	374,168
Total		-	<u>425,595</u>	<u>425,595</u>	<u>411,875</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	(260,960)	260,960	-	-
Net movement in funds		1,760	-	1,760	26,768
RECONCILIATION OF FUNDS					
Total funds brought forward		72,119	-	72,119	45,351
TOTAL FUNDS CARRIED FORWARD		<u>73,879</u>	-	<u>73,879</u>	<u>72,119</u>

The notes form part of these financial statements

TRAIL-BLAZERS MENTORING LTD (REGISTERED NUMBER: 03647928)**BALANCE SHEET
31ST DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	12	488	-	488	2,551
Cash at bank		196,312	81,293	277,605	237,923
		196,800	81,293	278,093	240,474
CREDITORS					
Amounts falling due within one year	13	(122,921)	(81,293)	(204,214)	(168,355)
NET CURRENT ASSETS		73,879	-	73,879	72,119
TOTAL ASSETS LESS CURRENT LIABILITIES		73,879	-	73,879	72,119
NET ASSETS FUNDS		73,879	-	73,879	72,119
Unrestricted funds	14			73,879	72,119
TOTAL FUNDS				73,879	72,119

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

TRAIL-BLAZERS MENTORING LTD (REGISTERED NUMBER: 03647928)

BALANCE SHEET - continued
31ST DECEMBER 2023

These financial statements have been prepared in accordance with the provisions of the charitable small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1st May 2024 and were signed on its behalf by:

C A Kemp - Trustee

J Kitchin - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Grants are only included in the accounts when the income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Expenditure

Expenditure is recognised in the period in which they are incurred, these include attributable VAT which cannot be recovered.

Expenditure is all allocated to the primary activity of mentoring, except as stated below:

Fundraising and publicity costs are those incurred in generating income and promoting the company's profile.

Governance costs are those incurred exclusively on the administration of the company and its compliance with statutory requirements which comprise the cost of auditing and accounting.

Support costs are those incurred directly in support of expenditure on the objects of the company.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>72,605</u>	<u>136,921</u>

Included in Donations is an amount of £24,996 (2021 - £24,996) for donated facilities and services provided by each of the 4 prisons that the charity serves. It is a best estimate of the value of the facilities and services provided. The corresponding expenditure is included in the direct costs of the charitable activity of mentoring young offenders.

TRAIL-BLAZERS MENTORING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

3. INVESTMENT INCOME				2023	2022
				£	£
Deposit account interest				<u>2,718</u>	<u>655</u>
4. INCOME FROM CHARITABLE ACTIVITIES				2023	2022
				£	£
Grants	Activity			<u>350,532</u>	<u>300,667</u>
	Mentoring of young offenders				
Grants received, included in the above, are as follows:					
				2023	2022
				£	£
Grant making institutions				<u>350,532</u>	<u>300,667</u>
5. CHARITABLE ACTIVITIES COSTS					
		Direct	Support		
		Costs	costs (see		Totals
		£	note 6)		£
Mentoring of young offenders		<u>387,449</u>	£	<u>17,698</u>	<u>405,147</u>
6. SUPPORT COSTS					
	Management	Finance	Governance		
	£	£	costs		Totals
Mentoring of young offenders	<u>15,330</u>	<u>58</u>	£	<u>2,310</u>	<u>17,698</u>
7. NET INCOME/(EXPENDITURE)					
Net income/(expenditure) is stated after charging/(crediting):					
				2023	2022
				£	£
Independent examiners' remuneration				<u>2,310</u>	<u>2,052</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	294,752	264,059
Social security costs	22,581	21,463
Other pension costs	5,311	5,184
	<u>322,644</u>	<u>290,706</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<u>10</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	133,928	2,993	136,921
Charitable activities			
Mentoring of young offenders	161,362	139,305	300,667
Investment income	655	-	655
Other income	400	-	400
Total	<u>296,345</u>	<u>142,298</u>	<u>438,643</u>
EXPENDITURE ON			
Raising funds	-	37,707	37,707
Charitable activities			
Mentoring of young offenders	-	<u>374,168</u>	<u>374,168</u>
Total	<u>-</u>	<u>411,875</u>	<u>411,875</u>
NET INCOME/(EXPENDITURE)	296,345	(269,577)	26,768

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Transfers between funds	(269,578)	269,578	-
Net movement in funds	<u>26,767</u>	<u>1</u>	<u>26,768</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	45,351	-	45,351
TOTAL FUNDS CARRIED FORWARD	<u><u>72,118</u></u>	<u><u>1</u></u>	<u><u>72,119</u></u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st January 2023 and 31st December 2023	<u>8,039</u>
DEPRECIATION	
At 1st January 2023 and 31st December 2023	<u>8,039</u>
NET BOOK VALUE	
At 31st December 2023	<u><u>-</u></u>
At 31st December 2022	<u><u>-</u></u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	-	1,335
Prepayments and accrued income	<u>488</u>	<u>1,216</u>
	<u>488</u>	<u>2,551</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	6,397	7,338
Other creditors	5,691	4,705
Accruals and deferred income	<u>192,126</u>	<u>156,312</u>
	<u>204,214</u>	<u>168,355</u>

The charity's income is almost entirely grant based which are applied for on an annual (or in one case - 24 months) basis to provide mentoring for the ensuing 12 months. It therefore seems appropriate for the accounting policy to reflect this. It also enables the accounts to more accurately reflect the position by matching income and expenditure.

14. MOVEMENT IN FUNDS

	At 1/1/23	Net movement	Transfers	At
	£	in funds	between	31/12/23
		£	funds	£
			£	
Unrestricted funds				
General fund	72,119	262,720	(260,960)	73,879
Restricted funds				
Aylesbury	-	(40,885)	40,885	-
Brinsford	-	(84,095)	84,095	-
ISIS	-	(72,838)	72,838	-
Wandsworth	-	(3,060)	3,060	-
Brixton	-	(64,838)	64,838	-
Severn Trent	-	(20,387)	20,387	-
DPA	-	28,590	(28,590)	-
Featherstone	-	(3,447)	3,447	-
	<u>-</u>	<u>(260,960)</u>	<u>260,960</u>	<u>-</u>
TOTAL FUNDS	<u>72,119</u>	<u>1,760</u>	<u>-</u>	<u>73,879</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,720	-	262,720
Restricted funds			
Aylesbury	11,666	(52,551)	(40,885)
Brinsford	37,083	(121,178)	(84,095)
ISIS	3,125	(75,963)	(72,838)
Wandsworth	7,125	(10,185)	(3,060)
Brixton	38,541	(103,379)	(64,838)
Severn Trent	32,084	(52,471)	(20,387)
DPA	31,844	(3,254)	28,590
Featherstone	3,167	(6,614)	(3,447)
	<u>164,635</u>	<u>(425,595)</u>	<u>(260,960)</u>
TOTAL FUNDS	<u>427,355</u>	<u>(425,595)</u>	<u>1,760</u>

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	45,351	296,346	(269,578)	72,119
Restricted funds				
Aylesbury	-	(63,569)	63,569	-
Brinsford	-	(94,393)	94,393	-
ISIS	-	(28,475)	28,475	-
Wandsworth	-	(22,046)	22,046	-
Brixton	-	(31,181)	31,181	-
DPA	-	(28,537)	28,537	-
Oakwood	-	(1,377)	1,377	-
	-	<u>(269,578)</u>	<u>269,578</u>	-
TOTAL FUNDS	<u>45,351</u>	<u>26,768</u>	<u>-</u>	<u>72,119</u>

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	296,345	1	296,346
Restricted funds			
Aylesbury	13,082	(76,651)	(63,569)
Brinsford	499	(94,892)	(94,393)
ISIS	48,112	(76,587)	(28,475)
Wandsworth	63,660	(85,706)	(22,046)
Brixton	10,788	(41,969)	(31,181)
DPA	6,157	(34,694)	(28,537)
Oakwood	-	(1,377)	(1,377)
	<u>142,298</u>	<u>(411,876)</u>	<u>(269,578)</u>
TOTAL FUNDS	<u>438,643</u>	<u>(411,875)</u>	<u>26,768</u>

Transfers between funds

Grants made are often restricted to one of the charity's four projects - young offender's prisons - where mentors are provided by employing a project manager to match mentors with mentees. Income and expenditure is analysed by project and any shortfalls covered by a transfer of funds from the unrestricted (core) fund. Support costs, such as management costs and the cost of raising funds are split among the projects.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

TRAILBLAZERS MENTORING LTD

England & Wales - Charity number 1074453

Accounts

REGISTERED COMPANY NUMBER: 03647928 (England and Wales)
REGISTERED CHARITY NUMBER: 1074453

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
TRAIL-BLAZERS MENTORING LTD**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

TRAIL-BLAZERS MENTORING LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 18
Detailed Statement of Financial Activities	19 to 20

TRAIL-BLAZERS MENTORING LTD

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022**

TRUSTEES	C A Kemp (Chair) N A Janjua T Pauk P R F Simpson (Treasurer) A Morrison (resigned 2/11/2022) R James-Ford D Hall A Kudi (resigned 8/5/2022) J Danton (appointed 4/8/2022) C F Lofters (appointed 26/1/2023)
COMPANY SECRETARY	P R F Simpson
REGISTERED OFFICE	Landgate Chambers Rye East Sussex TN31 7LJ
REGISTERED COMPANY NUMBER	03647928 (England and Wales)
REGISTERED CHARITY NUMBER	1074453
INDEPENDENT EXAMINER	Gibbons Mannington & Phipps LLP Chartered Accountants Landgate Chambers 24 Landgate Rye East Sussex TN31 7LJ
SENIOR MANAGEMENT	J Alexander - Chief Executive Officer

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Trailblazers objectives are:

The rehabilitation of persons who are or have been subject to a criminal charge and are serving a custodial sentence in one of Her Majesty's Prisons or Young Offenders Institutions, by means of educational training, mentoring or guidance provided to such persons so as to assist in their rehabilitation into the wider community.

Aims:

- To reduce the likelihood of re-offending and/or the seriousness of re-offending by preparing offenders for release
- To ease the difficult period of transition of the offender back into society following release from prison
- To empower the young person to make positive choices by developing the offender's self-esteem, confidence, education and knowledge of opportunities
- To enhance the resettlement services offered by HMPS by using volunteer mentors to support offenders on release.

Public benefit

The Trustees, having reviewed the main activities undertaken by Trailblazers to further its charitable purposes for the public benefit, conclude that public benefit continues to be derived from Trailblazers activities. Trailblazers reduces the likelihood of re-offending by preparing offenders for release and supporting them during a transitional period post-release. Trailblazers consistent success in achieving significantly lower re-offending figures as compared with the national average (see below) provides a tangible public benefit. Reduction in crime leads to safer communities and fewer victims of offending behaviour, and in addition contributes to a reduction in the costs to the public purse associated with policing, court processes and holding an individual in a prison or young offenders institution.

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Volunteers

Volunteer mentors are trained to listen, advise, support and challenge their mentees, and help them plan their future after release from custody.

Mentoring is primarily intended to take place inside the prison in the final six months of the mentee's sentence and continue post-release for up to a further nine months.

Mentoring consists of a structured programme delivered through the use of toolsets which comprise Introduction to Mentoring, Better Relationships, Asserting Myself, Money Matters, Getting to Work, and Through the Gate.

There are no general volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the twelve months covered by this report Trailblazers Mentoring (Trailblazers) has continued to support young people in prison prepare for release and then supporting them in the community for up to one year. Our aim is to educate, encourage and inspire our mentees to change their future and make a positive impact to their communities. This report will summarise the organisation's achievements.

During 2022 Trailblazers has focused on three core areas:

- i) maintaining delivery of tailored 121 mentoring and practical support to offenders who are committed to rebuilding their lives after leaving prison and then helping them navigate life in the community in the first few months once 'Through the gate';
- ii) Forging partnerships with commercial, government and charities to broaden and deepen services;
- iii) Further developing policies, procedures, and systems to underpin a robust operational infrastructure.

Trailblazer's demand for helping people in prison seeking our support has escalated during 2022 - reflecting our reputation for providing relevant and tailored help. Referrals come through self-referrals based on word of mouth, prison staff and charities working alongside us. The unique and powerful combination of long term, intensive mentoring and practical help has been invaluable to our mentees and covers:

- weekly tailored 121 mentoring for up to 6 months pre-release;
- planning for release and setting up essentials for life outside prison;
- Release care packages (smartphones to contact probation, apply for benefits, ID, banking, and health services; travel cards; food vouchers); arranging safe accommodation, and mentoring;
- support in accessing education, training, and employment (ETE) often in conjunction with partners in both corporate and charitable sectors.

During the year team resourcing was developed further with the appointment of project managers at HMP Brixton and HMP Aylesbury, Community Support Workers for the Midlands and London and two new posts - a Volunteer and Partnership Coordinator and a Programme Manager for the DPA pilot. The employees have a wealth of valuable experience and skills including those with lived experience and/or strong relevant academic qualifications.

During the year two trustees were appointed and two resigned.

Sadly, one of our patrons, Sir David Ramsbotham died in December after a distinguished career in the British Army and then in criminal justice.

Continued success

Following the disruption of the previous two years during the pandemic, access to prisons was largely unfettered in 2022 enabling Trailblazers to:

- match 78 new mentors with volunteer mentors;
- 102 mentees were supported in 2022 through 1018 mentoring sessions amounting to 1397 mentoring hours with a further 783 research hours;
- provided 240 'Through the Gate' care packages including smart phones and food vouchers to 78 released mentees;
- supported 75 volunteer mentors providing weekly mentoring both face to face and remotely in prisons and the community;
- 28 new mentors were recruited, onboarded, and received an enhanced training programme;
- enabled 37 mentees in the community to benefit from education, training and employment opportunities .

Trailblazer's work is actively supporting government's aim to reduce reoffending and reduce the impact of crime on society. For those who had access to Trailblazers, the re-offending rate after the first year was 9.1%, compared with a national rate of 36%¹ :

- benefiting individuals' achieve independent fulfilling lives with hope for the future combined with better self-esteem and confidence;
- building safer communities;
- improving social mobility opportunities;
- reducing future victims of crime;
- saving c. £2.48m for the Exchequer annually. Trailblazer's support typically costs £2.5k/mentee compared to £48k p.a. for each person held in custody.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Our team continue to actively engage with their local communities, including local volunteering agencies, corporates, universities, colleges, and community groups to recruit a cross section of volunteer mentors with a diverse base of knowledge and cultural awareness to mentor young people in prison and resettling back in the community. Trailblazer's colleagues have worked with a variety of organisations to access housing, ETE, and health services for our mentees including:

- Bridge Recruitment, London - providing tailored support for mentees (cv writing, interview preparation, job opportunities);
- Severn Trent Water, West Midlands - employees registering to be volunteer mentors for TB; delivering workshops in custody with the aim of mentees going into the company's learning academies with the end goal of employment and delivering employer workshops on the value of employing people who have been in prison;
- XO Bikes mentees recruited to repair and resell bikes in London;
- SUITSME Partnership created with the only e-money service allowing accounts to be setup by staff pre-release with TB staff providing charity endorsement to verify mentees;
- New Leaf CIC Employment provider setup by ex-offenders for ex-offenders
- Birmingham Adult Education Services - provided educational support to give peer mentors accredited qualifications;
- apprentice opportunities with Bounceback;
- agreement with the Digital Poverty Alliance to provide digital devices to mentees (CGI, Intel, Vodaphone).

The Trustees are extremely grateful for this support.

Trailblazers has been short listed for the prestigious Queen's Award for Voluntary service (now the King's Award) with the outcome expected later in 2023.

The Trustees would like to thank all staff and volunteers for their tremendous hard work, dedication and making such a significant and positive impact on the young people committed to rebuilding their lives having experienced time in prison.

Note 1: Ministry of Justice reoffending rate data 2022.

FINANCIAL REVIEW

Financial position

The finances of the charity continue to be stable with a surplus of £27,349 compared with a deficit in 2021 of £51,288. Reserves amounted to £72,119.

The cash position remained strong at £237,923, an increase from the previous year at £237,465.

The financial position is reviewed monthly by the Chair, Treasurer and CEO and by the Trustees at bi-monthly board meetings.

Principal funding sources

All pre-existing grantors have continued to fulfil their funding promises and new applications for funding to trusts and foundations were increased in response to the tightening conditions within the grant-making sector. Key funders include City Bridge Trust, Lloyds Bank Foundation, CABWI, Swire Charitable Trust, and the Triangle Trust As part of the charity's three-year Business Plan (see below) the charity continued to diversify potential sources of income with generous funding provided by corporates (Severn Trent Water and Bridge Recruitment) and pro-bono support (Clifford Chance, Lloyds Bank Foundation, Zen Photography and Media Trust).

Investment policy and objectives

Trailblazer's funds are largely due to be used in the short term, so the Trustees consider that long term investment is inappropriate. Funds not required immediately are therefore held in a deposit account or short-term bonds.

FINANCIAL REVIEW

Reserves policy

Trailblazers reserves policy is to have unrestricted funds - that is, not committed or invested in tangible fixed assets - in reserve to cover at least six months of expenditure to deal with any significant decrease in funding.

The level of unrestricted reserves at 31 December 2022 was £72k (2021 £45k) compared with estimated five months expenditure. This level of reserves is greatly mitigated by cash in hand of £186k representing grants already received in respect of expenditure planned for 2023 and covers at least six months expenditure.

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

The Trustees consider the major risks to which the charity is exposed at both bi-monthly meetings of the Risk Task group and at the bi-monthly board meetings; where appropriate, systems and procedures are implemented to manage those risks. A Risk Policy and Risk Register are in place, and these are reviewed at each meeting of the Trustees along with an incident log which is also maintained to record any adverse incidents. During the year extended steps were taken to reduce risks for staff and mentors working in the community with enhanced safeguarding training and oversight implemented. In addition, significant effort was needed to secure funding due to increased demand on funders, the cost-of-living crisis and tight local and government agency funding (e.g. HMPPS, local authorities).

Trailblazers manages risks to its staff and volunteers from exposure to offenders through training offered by the Prison Service (including personal protection and conditioning), robust and managed procedures, and through a system of individual and group supervision. Additionally, all volunteer mentors who support mentees post release are issued with a mobile phone so they can maintain contact with the Project Manager at the start and end of any community sessions. This control also ensures volunteer mentors do not give mentees any personal contact information. All staff and mentors undertook safeguarding training during 2022 and a new safeguarding policy developed with support from an external consultant.

At the end of 2022 Trailblazers was operating inside five re-settlement prisons and Young Offenders Institutions, and as such continues to enjoy a positive and valuable working relationship with HMPPS.

Service Level Agreements are in place at all project sites with updated versions to be agreed with HMPPS in Spring 2023, and although Trailblazers does not receive any direct financial contribution, it receives significant 'funding in kind' in the form of office space, heat, light, furniture and equipment, telephony, stationery, and postage.

FUTURE PLANS

During 2021 a three-year Business Plan and investment programme was agreed by trustees with emphasis on five key areas. Overall progress has been positive, but the charity has faced headwinds:

i) Widening access, including expanding to ten prisons and trebling mentees. Despite demand for our services being up to double our capacity Trailblazers has not been able to achieve the growth planned due to:

- a. Changes and pressures in the prison estate including HMP Wandsworth recategorized as a remand prison with very restricted opportunities for resettlement initiatives;
- b. discretionary budgets covering cost of living pressures rather than ETE;
- c. post Covid volunteer fatigue impacting the Third Sector leading to mentee demand outstripping mentor capacity;

ii) People development for staff, volunteers, and trustees.

Development plans implemented (e.g., mentoring for staff, peer support for staff and volunteers, enhanced training for all, wellbeing initiatives and self-development training days). The charity is committed to continue diversifying and increasing the involvement of those with lived experience of the criminal justice system as employees, trustees and volunteers;

iii) Partnerships with organisations that operate in a similar environment.

Significantly extended range of partners with robust assessment of potential partners and alliances in place;

iv) Sustainability (financial, operational, and environmental).

Mixed successes with:

a. Tough funding climate due to increased demand on funders, less funds available and longer /more complicated decision processes in place - requiring heavy resourcing. Combined with cost pressures due to inflation;

b. People resourcing impacted by challenging mentor retention and recruitment but mitigated by strong staff recruitment and more diversified staff and trustee teams;

v) Improved processes and systems.

Excellent progress made in improving operational infrastructure of Trailblazers with extensive and robust policies and procedures in place.

Following this, Trailblazers enters 2023 as a strong and resilient organisation able to move forward with ambition and confidence in developing and delivering a more sophisticated programme of service delivery.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trail-Blazers Mentoring Ltd - (also known as Trailblazers), is a charitable company limited by guarantee without share capital - incorporated on 12 October 1998 and registered as a charity on 1 March 1999. The company was established under a Memorandum of Association which established the objects and the powers of the charitable company and is governed under its Articles of Association. Amended Articles of Association were adopted on 23rd September 2020. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

Trailblazers aims to have not less than four Trustees at any one time, up to a maximum of ten. As soon as a serving Trustee declares an intention to resign, the Trustees will endeavour to recruit a new Trustee. From time to time the Board reviews the skills and diversity of existing Trustees and identifies gaps. Trustees are recruited by means of personal approach and wider advertising via the national press and specialist Third Sector publications. The Board are currently seeking to include more trustees with lived experience and involvement in the criminal justice system.

Organisational structure

The Board of Trustees meets at least quarterly to contribute to the strategic direction and policy of the Charity.

Day to day responsibility is delegated to the CEO who has responsibilities for ensuring that the charity delivers the services specified; financial management, legal compliance, human resources, fundraising and marketing, public relations and risk management. The CEO is supported by the Board of Trustees.

Each project is led by a Project Manager who is based at that prison. Community Support Workers in London and the West Midlands provide intensive practical support to mentees in the six weeks prior to and after release. Each Project Manager has day to day responsibility for the management of that project including recruitment and training of mentors, recruitment of potential mentees, matching of mentors to mentees, meeting targets and effective data management and record keeping. In 2022, Project Managers were in place at HMP/YOI Brinsford combined with a peer-to-peer project at HMP Oakwood; HMP Brixton; HMP/YOI Aylesbury and HMP/YOI Isis. The team have been augmented by the appointment of a Volunteer and Partnership Coordinator.

Trailblazers also employs an Operations and Administration Manager who manages all the operational functions of the charity. Monthly management accounts are produced with the help of the Treasurer.

Induction and training of new trustees

After the initial approach the prospective Trustee will meet with the Chair and another Trustee, followed by a meeting with the CEO. These meetings will include a full briefing on the legal and financial responsibilities of Trustees, and a thorough explanation of the work of the charity. The prospective Trustee will receive:

- The Memorandum and Articles of Association;
- The latest published Annual Accounts and Trustees' Report;
- A current copy of the management accounts, which includes the year's budget;
- Minutes of the previous three Board meetings;
- The three-year Business Plan;
- A copy of the latest relevant Charity Commission guidance for Trustees.

After attending a Board meeting as an observer, a decision is made by the Trustees, in consultation with the prospective Trustee and the CEO as to suitability. The formal vote to elect a new Trustee will take place at the next appropriate Board meeting and will be ratified at the next Annual General Meeting. On ratification by the board, each new trustee is provided with a formal induction.

Approved by order of the board of trustees on 17 May 2023 and signed on its behalf by:

TRAIL-BLAZERS MENTORING LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

C A Kemp - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRAIL-BLAZERS MENTORING LTD

Independent examiner's report to the trustees of Trail-Blazers Mentoring Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Gibbons Mannington & Phipps LLP

Mr K. Luck

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

24 May 2023

TRAIL-BLAZERS MENTORING LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	<i>2021 Total funds £</i>
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	133,928	2,993	136,921	52,480
Charitable activities					
Mentoring of young offenders	4	161,362	139,305	300,667	363,584
Investment income	3	656	-	656	1,066
Other income		400	-	400	-
Total		296,346	142,298	438,644	417,130
EXPENDITURE ON					
Raising funds		-	37,707	37,707	54,391
Charitable activities					
Mentoring of young offenders	5	1	374,168	374,169	414,027
Total		1	411,875	411,876	468,418
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	296,345 (269,578)	(269,577) 269,578	26,768 -	<i>(51,288)</i> <i>-</i>
Net movement in funds		26,767	1	26,768	<i>(51,288)</i>
RECONCILIATION OF FUNDS					
Total funds brought forward		45,351	-	45,351	96,639
TOTAL FUNDS CARRIED FORWARD		72,118	1	72,119	45,351

The notes form part of these financial statements

TRAIL-BLAZERS MENTORING LTD

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	<i>2021 Total funds £</i>
CURRENT ASSETS					
Debtors	12	2,551	-	2,551	<i>1,577</i>
Cash at bank		186,340	51,583	237,923	<i>237,465</i>
		188,891	51,583	240,474	<i>239,042</i>
CREDITORS					
Amounts falling due within one year	13	(116,772)	(51,583)	(168,355)	<i>(193,691)</i>
NET CURRENT ASSETS		72,119	-	72,119	<i>45,351</i>
TOTAL ASSETS LESS CURRENT LIABILITIES		72,119	-	72,119	<i>45,351</i>
NET ASSETS		72,119	-	72,119	<i>45,351</i>
FUNDS					
Unrestricted funds	14			72,119	<i>45,351</i>
TOTAL FUNDS				72,119	<i>45,351</i>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2023 and were signed on its behalf by:

C A Kemp - Trustee

P R F Simpson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Grants are only included in the accounts when the income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Expenditure

Expenditure is recognised in the period in which they are incurred, these include attributable VAT which cannot be recovered.

Expenditure is all allocated to the primary activity of mentoring, except as stated below:

Fundraising and publicity costs are those incurred in generating income and promoting the company's profile.

Governance costs are those incurred exclusively on the administration of the company and its compliance with statutory requirements which comprise the cost of auditing and accounting.

Support costs are those incurred directly in support of expenditure on the objects of the company.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2. DONATIONS AND LEGACIES

	2022	<i>2021</i>
	£	<i>£</i>
Donations	<u>136,921</u>	<i><u>52,480</u></i>

Included in Donations is an amount of £24,996 (2021 - £24,996) for donated facilities and services provided by each of the 4 prisons that the charity serves. It is a best estimate of the value of the facilities and services provided. The corresponding expenditure is included in the direct costs of the charitable activity of mentoring young offenders.

3. INVESTMENT INCOME

	2022	<i>2021</i>
	£	<i>£</i>
Deposit account interest	<u>656</u>	<i><u>1,066</u></i>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	<i>2021</i>
	£	<i>£</i>
Grants	<u>300,667</u>	<i><u>363,584</u></i>

Grants received, included in the above, are as follows:

	2022	<i>2021</i>
	£	<i>£</i>
Grant making institutions	<u>300,667</u>	<i><u>363,584</u></i>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Mentoring of young offenders	<u>355,352</u>	<u>18,817</u>	<u>374,169</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Mentoring of young offenders	<u>16,765</u>	<u>2,052</u>	<u>18,817</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Independent examiners' remuneration	<u>2,052</u>	<u>1,956</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	264,059	297,933
Social security costs	21,463	23,005
Other pension costs	5,185	6,617
	<u>290,707</u>	<u>327,555</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Employees	<u>9</u>	<u>9</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	<u>-</u>	<u>1</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022
10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	51,471	1,009	52,480
Charitable activities			
Mentoring of young offenders	165,237	198,347	363,584
Investment income	1,066	-	1,066
Total	<u>217,774</u>	<u>199,356</u>	<u>417,130</u>
EXPENDITURE ON			
Raising funds	54,391	-	54,391
Charitable activities			
Mentoring of young offenders	216,411	197,616	414,027
Total	<u>270,802</u>	<u>197,616</u>	<u>468,418</u>
NET INCOME/(EXPENDITURE)	(53,028)	1,740	(51,288)
Transfers between funds	1,740	(1,740)	-
Net movement in funds	(51,288)	-	(51,288)
RECONCILIATION OF FUNDS			
Total funds brought forward	96,639	-	96,639
TOTAL FUNDS CARRIED FORWARD	<u><u>45,351</u></u>	<u><u>-</u></u>	<u><u>45,351</u></u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022 and 31 December 2022	<u>8,039</u>
DEPRECIATION	
At 1 January 2022 and 31 December 2022	<u>8,039</u>
NET BOOK VALUE	
At 31 December 2022	<u><u>-</u></u>
At 31 December 2021	<u><u>-</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	<i>2021</i>
	£	<i>£</i>
Other debtors	1,335	-
Prepayments and accrued income	1,216	<i>1,577</i>
	<u>2,551</u>	<i><u>1,577</u></i>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	<i>2021</i>
	£	<i>£</i>
Social security and other taxes	7,338	<i>5,098</i>
Other creditors	4,705	<i>17,521</i>
Accruals and deferred income	156,312	<i>171,072</i>
	<u>168,355</u>	<i><u>193,691</u></i>

The charity's income is almost entirely grant based which are applied for on an annual (or in one case - 24 months) basis to provide mentoring for the ensuing 12 months. It therefore seems appropriate for the accounting policy to reflect this. It also enables the accounts to more accurately reflect the position by matching income and expenditure.

14. MOVEMENT IN FUNDS

	At 1/1/22	Net movement	Transfers	At
	£	in funds	between	31/12/22
		£	funds	£
			£	
Unrestricted funds				
General fund	45,351	296,346	(269,578)	72,119
Restricted funds				
Aylesbury	-	(63,569)	63,569	-
Brinsford	-	(94,393)	94,393	-
ISIS	-	(28,475)	28,475	-
Wandsworth	-	(22,046)	22,046	-
Brixton	-	(31,181)	31,181	-
DPA	-	(28,537)	28,537	-
Oakwood	-	(1,377)	1,377	-
	-	<u>(269,578)</u>	<u>269,578</u>	-
TOTAL FUNDS	<u>45,351</u>	<u>26,768</u>	<u>-</u>	<u>72,119</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	296,346	-	296,346
Restricted funds			
Aylesbury	13,082	(76,651)	(63,569)
Brinsford	499	(94,892)	(94,393)
ISIS	48,112	(76,587)	(28,475)
Wandsworth	63,660	(85,706)	(22,046)
Brixton	10,788	(41,969)	(31,181)
DPA	6,157	(34,694)	(28,537)
Oakwood	-	(1,377)	(1,377)
	142,298	(411,876)	(269,578)
TOTAL FUNDS	438,644	(411,876)	26,768

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	96,639	(53,028)	1,740	45,351
Restricted funds				
Aylesbury	-	(20,736)	20,736	-
Brinsford	-	(43,034)	43,034	-
ISIS	-	8,289	(8,289)	-
Wandsworth	-	46,064	(46,064)	-
Brixton	-	11,157	(11,157)	-
	-	1,740	(1,740)	-
TOTAL FUNDS	96,639	(51,288)	-	45,351

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	217,774	(270,802)	(53,028)
Restricted funds			
Aylesbury	17,835	(38,571)	(20,736)
Brinsford	21,839	(64,873)	(43,034)
ISIS	41,302	(33,013)	8,289
Wandsworth	100,837	(54,773)	46,064
Brixton	17,543	(6,386)	11,157
	<u>199,356</u>	<u>(197,616)</u>	<u>1,740</u>
TOTAL FUNDS	<u><u>417,130</u></u>	<u><u>(468,418)</u></u>	<u><u>(51,288)</u></u>

Transfers between funds

Grants made are often restricted to one of the charity's four projects - young offender's prisons - where mentors are provided by employing a project manager to match mentors with mentees. Income and expenditure is analysed by project and any shortfalls covered by a transfer of funds from the unrestricted (core) fund. Support costs, such as management costs and the cost of raising funds are split among the projects.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

TRAIL-BLAZERS MENTORING LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	136,921	52,480
Investment income		
Deposit account interest	656	1,066
Charitable activities		
Grants	300,667	363,584
Other income		
Training sessions	400	-
Total incoming resources	438,644	417,130
EXPENDITURE		
Raising donations and legacies		
Fundraising consultancy	561	6,661
Fundraising costs	215	854
Fundraising - major donor project	-	24,000
Fundraising salaries	36,931	22,876
	37,707	54,391
Charitable activities		
Wages	264,059	297,933
Social security	21,463	23,005
Pensions	5,185	6,617
Staff recruitment & training	3,153	3,061
Mentor recruitment & training	1,943	2,030
Mentor travel & meetings	4,161	1,911
Mentor & staff miscellaneous	2,558	5,097
Other mentoring expenses	14,818	19,343
Travel & subsistence	11,130	8,064
Professional fees	1,887	2,389
Prison costs - HMPS in lieu	24,995	24,996
	355,352	394,446
Support costs		
Management		
Insurance	1,959	1,519
Office expenses	9,208	10,437
Advertising	-	84
Subscriptions and publications	5,598	4,505
	16,765	16,545
Governance costs		
Independent examination fee	2,052	1,956
Carried forward	2,052	1,956

This page does not form part of the statutory financial statements

TRAIL-BLAZERS MENTORING LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
Governance costs		
Brought forward	2,052	1,956
Legal fees	-	1,080
	<u>2,052</u>	<u>3,036</u>
Total resources expended	411,876	468,418
Net income/(expenditure)	<u>26,768</u>	<u>(51,288)</u>

This page does not form part of the statutory financial statements

TRAILBLAZERS MENTORING LTD

England & Wales - Charity number 1074453

Accounts

REGISTERED COMPANY NUMBER: 03647928 (England and Wales)
REGISTERED CHARITY NUMBER: 1074453

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
TRAIL-BLAZERS MENTORING LTD**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

TRAIL-BLAZERS MENTORING LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18 to 19

TRAIL-BLAZERS MENTORING LTD

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021**

TRUSTEES	C A Kemp (Chair) A Gadhia (resigned 15/12/2021) N A Janjua T Pauk P R F Simpson (Treasurer) A Umfreville (resigned 6/5/2021) A Morrison K S A White (resigned 14/10/2021) R James-Ford (appointed 7/12/2021) D Hall (appointed 21/4/2021) A Kudi (appointed 21/4/2021)
SENIOR MANAGEMENT	J Alexander - Chief Executive Officer (Acting)
COMPANY SECRETARY	P R F Simpson
REGISTERED OFFICE	Landgate Chambers Rye East Sussex TN31 7LJ
REGISTERED COMPANY NUMBER	03647928 (England and Wales)
REGISTERED CHARITY NUMBER	1074453
INDEPENDENT EXAMINER	Gibbons Mannington & Phipps LLP Chartered Accountants Landgate Chambers 24 Landgate Rye East Sussex TN31 7LJ

TRAIL-BLAZERS MENTORING LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Trailblazers objectives are:

The rehabilitation of persons who are or have been subject to a criminal charge and are serving a custodial sentence in one of Her Majesty's Prisons or Young Offenders Institutions, by means of educational training, mentoring or guidance provided to such persons so as to assist in their rehabilitation into the wider community.

Aims:

- To reduce the likelihood of re-offending and/or the seriousness of re-offending by preparing offenders for release
- To ease the difficult period of transition of the offender back into society following release from prison
- To empower the young person to make positive choices by developing the any offender's self-esteem, confidence, education and knowledge of opportunities
- To enhance the resettlement services offered by HMPS by using volunteer mentors to support offenders on release.

Public benefit

The Trustees, having reviewed the main activities undertaken by Trailblazers to further its charitable purposes for the public benefit, conclude that public benefit continues to be derived from Trailblazers activities. Trailblazers reduces the likelihood of re-offending by preparing offenders for release and supporting them during a transitional period post-release. Trailblazers consistent success in achieving significantly lower re-offending figures as compared with the national average (see below) provides a tangible public benefit. Reduction in crime leads to safer communities and fewer victims of offending behaviour, and in addition contributes to a reduction in the costs to the public purse associated with policing, court processes and holding an individual in a prison or young offenders institution.

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Volunteers

Volunteer mentors are trained to listen, advise, support and challenge their mentees, and help them plan their future after release from custody.

Mentoring is primarily intended to take place inside the prison in the final six months of the mentee's sentence and continue post-release for up to a further nine months.

Mentoring consists of a structured programme delivered through the use of toolsets which comprise Introduction to Mentoring, Better Relationships, Asserting Myself, Money Matters, Getting to Work, and Through the Gate.

There are no general volunteers.

TRAIL-BLAZERS MENTORING LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the twelve months covered by this report Trailblazers Mentoring (Trailblazers) has continued to support young people in prison prepare for release and then supporting them in the community for up to one year. Our aim is to reduce the risk of reoffending and support mentees re-integrate into the community. This report will summarise the organisation's achievements.

Trailblazers had ambitious plans for development of the service during 2021 despite continuing uncertainties surrounding the outcome of the pandemic. Plans included full operations at HMP Brixton (opened 2020) and identifying an additional prison in the West Midlands.

The first mentees released from HMP Brixton followed a slightly limited mentoring service due to HMPSS lockdown restrictions. Furthermore, plans to start an innovative accredited 'peer to peer' mentoring pilot were agreed with HMP Oakwood in September 2021 to start in the first quarter of 2022.

Alongside this Trailblazer's continued to transform its 'Through the Gate' practical support and post-release community services. These services proved critical throughout 2021 and included intensive practical support in the early weeks post-release for many mentees. This support included care packages (smartphones to contact probation and apply for benefits, ID, banking and health services; travel cards; food vouchers); arranging safe accommodation, and mentoring. Once settled, mentees were offered support in education, training and employment often in conjunction with partners in both corporate and charitable sectors.

As restrictions eased from June onwards the volunteer mentors were gradually able to access the prison projects, although access was disrupted throughout the year by local lockdowns due to Covid outbreaks and prison staff shortages. However, mentors were able to continue to provide support in the community, although most were undertaken remotely.

After five years' dedicated service the CEO left the organisation, and his deputy was appointed as Acting CEO. During 2021 a dedicated Fundraising Manager and an Operations and Administration Manager were appointed. Additionally, during the year three additional trustees were appointed, three having resigned.

Continued success

Despite restricted prison access during 2021 Trailblazers:

- matched 105 new mentors with volunteer mentors; a twofold increase compared to 2020.
- 135 mentees were supported in 2021 with around 50% in prison and 50% in the community post-release
- provided 'Through the Gate' care packages and smart phones to 66% of released mentees.
- supported 70 volunteer mentors who delivered mentoring both face to face and remotely in both prisons and the community.
- continued to recruit and train new mentors. However, delays in prison security clearance combined with access restrictions extended the lead time for new mentors' full induction, especially in the first half year.
- enabled 25% of mentees in the community to benefit from education, training and employment opportunities .

For those who had access to Trailblazers, the re-offending rate after the first year was 8%, compared with a national rate of between 25% and 45%.

Project Managers continued to actively engage with their local communities, including local volunteering agencies, universities, colleges and community groups to recruit a cross section of volunteer mentors with a diverse base of knowledge and cultural awareness, experiences and skills which could be used to deal with the young people with whom the charity works. During 2021 there were engagements with organisations including access to three community hubs in the Midlands, CleanSheet, Performance Sport Plus, as well as apprentice opportunities with Bounceback, agreements with the Digital Poverty Alliance to provide digital devices to mentees and pro bono training by North 52.

The Trustees would like to thank staff and volunteers for their continued hard work, their positive results and look forward to continuing to successfully help young offenders.

Note 1: Ministry of Justice reoffending rate data has been impacted by the pandemic including delays in court hearings.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

FINANCIAL REVIEW

Financial position

The finances of the charity continue to be stable - as anticipated there was a deficit in the year of £51,288 compared with a surplus in 2020 of £46,810. Reserves amounted to £45,351 (down from £96,639 at the end of 2020). The deficit followed substantial investment in fundraising, including employing a Fundraising Manager as part of the strategy to diversify the charity's income streams, which hitherto have mainly been from grant-making bodies.

The cash position remained strong at £237,465, an increase from the previous year at £235,003.

The financial position is reviewed monthly by the Chair, Treasurer and CEO and by the Trustees at bi-monthly board meetings.

Principal funding sources

All pre-existing grantors have continued to fulfil their funding promises and new applications for funding to trusts and foundations were increased in response to the tightening conditions within the grant-making sector. As part of the charity's three-year Business Plan (see below) a major donor fundraising Development Board and programme was launched to diversify potential sources of income from major donors, corporates, and family trusts.

Investment policy and objectives

Trailblazer's funds are largely due to be spent in the short term, so the Trustees consider that long term investment is inappropriate. Funds not required immediately are therefore held in a deposit account or short-term bonds.

Reserves policy

Trailblazer's reserves policy is to have unrestricted funds - that is, not committed or invested in tangible fixed assets - in reserve to cover at least six months of unrestricted expenditure to deal with any significant decrease in funding.

The level of unrestricted reserves on 31 December 2021 was £45,351 (2020 £96,639) compared with estimated six months expenditure of just under £210,000. This level of reserves is greatly mitigated by unrestricted cash in hand of £144,233 and restricted cash in hand of £93,232, representing grants already received in respect of expenditure planned for 2022.

TRAIL-BLAZERS MENTORING LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

The Trustees consider the major risks to which the charity is exposed at both bi-monthly meetings of the Risk Task group and at the bi-monthly board meetings; where appropriate, systems and procedures are implemented to manage those risks. A Risk Policy and a Risk Register is in place, and this is reviewed at each meeting of the Trustees along with an incident log which is also maintained to record any adverse incidents. During the year specific risks arising from the Covid 19 pandemic were included, along with additional effort needed to secure funding due to increased demand on funders and tight cost control.

Trailblazers manages risks to its staff and volunteers from exposure to offenders through training offered by the Prison Service (including personal protection and conditioning), robust and managed procedures, and through a system of individual and group supervision. Additionally, all volunteer mentors who support mentees post release are issued with a mobile phone so they can maintain contact with the Project Manager at the start and end of any community sessions. This control also ensures volunteer mentors do not give mentees any personal contact information. All staff undertook safeguarding training during 2021 delivered by an external third party and this learning is being shared with mentors.

At the end of 2021 Trailblazers was operating inside five re-settlement prisons and Young Offenders Institutions and has established a significant and continuing relationship with Her Majesty's Prison and Probation Services.

Service Level Agreements are in place at all project sites, and although Trailblazers does not receive any direct financial contribution, it receives significant 'funding in kind' in the form of office space, heat, light, furniture and equipment, telephony, stationery, and postage.

FUTURE PLANS

During 2021 a three-year Business Plan and investment programme was agreed by trustees with emphasis on five key areas:

- i) Widening access, including expanding to ten prisons and trebling mentees.
- ii) People development for staff, volunteers and trustees.
- iii) Partnerships with organisations that operate in a similar environment.
- iv) Sustainability (financial, operational and environmental).
- v) Improved processes and systems.

Following this, Trailblazers enters 2022 as a strong and resilient organisation able to move forward with ambition and confidence in developing and delivering a more sophisticated programme of service delivery.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trail-Blazers Mentoring Ltd - (also known as Trailblazers), is a charitable company limited by guarantee without share capital - incorporated on 12 October 1998 and registered as a charity on 1 March 1999. The company was established under a Memorandum of Association which established the objects and the powers of the charitable company and is governed under its Articles of Association. Amended Articles of Association were adopted on 23rd September 2020. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

Trailblazers aims to have not less than four Trustees at any one time, up to a maximum of ten. As soon as a serving Trustee declares an intention to resign, the Trustees will endeavour to recruit a new Trustee. From time to time the Board reviews the skills of existing Trustees and identifies skills gaps. Trustees are recruited by means of personal approach and wider advertising via the national press and specialist Third Sector publications.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees meets at least quarterly to contribute to the strategic direction and policy of the Charity.

Day to day responsibility is delegated to the CEO who has responsibility for ensuring that the charity delivers the services specified; financial management, legal compliance, human resources, fundraising and marketing, public relations and risk management. The CEO is supported by the Board of Trustees.

Each project is led by a Project Manager who is based at that prison. Community Support Workers in London and the West Midlands provide intensive practical support to mentees in the six weeks prior to and after release. Each Project Manager has day to day responsibility for the management of that project including recruitment and training of mentors, recruitment of potential mentees, matching of mentors to mentees, meeting targets and effective data management and record keeping. In 2021, Project Managers were in place at HMP/YOI Brinsford combined with a new project at HMP Oakwood; HMP Wandsworth combined with HMP Brixton; HMPYOI Aylesbury and HMP/YOI Isis.

Trailblazers also employs a full-time Operations and Administration Manager who manages all the operational functions of the charity. Monthly management accounts are produced with the help of the Treasurer.

Induction and training of new trustees

After the initial approach the prospective Trustee will meet with the Chair and another Trustee, followed by a meeting with the CEO. These meetings will include a full briefing on the legal and financial responsibilities of Trustees, and a thorough explanation of the work of the charity. The prospective Trustee will receive:

- The Memorandum and Articles of Association
- The latest published Annual Accounts and Trustees' Report
- A current copy of the management accounts, which includes the year's budget
- Minutes of the previous three Board meetings
- The three-year Business Plan
- A copy of the latest relevant Charity Commission guidance for Trustees.

After attending a Board meeting as an observer, a decision is made by the Trustees, in consultation with the prospective Trustee and the CEO as to suitability. The formal vote to elect a new Trustee will take place at the next appropriate Board meeting and will be ratified at the next Annual General Meeting. On ratification by the board, each new trustee is provided with a formal induction.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Trail-Blazers Mentoring Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 23 March 2022 and signed on its behalf by:

TRAIL-BLAZERS MENTORING LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Come A Kemp

19th April 2022

C A Kemp - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TRAIL-BLAZERS MENTORING LTD**

Independent examiner's report to the trustees of Trail-Blazers Mentoring Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Keith M Luck FCA

Mr K. Luck
FCA
Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Date:26 April 2022.....

TRAIL-BLAZERS MENTORING LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	51,471	1,009	52,480	41,665
Charitable activities					
Mentoring of young offenders	4	165,237	198,347	363,584	356,288
Investment income	3	1,066	-	1,066	1,532
Other income		-	-	-	800
Total		217,774	199,356	417,130	400,285
EXPENDITURE ON					
Raising funds		54,391	-	54,391	34,685
Charitable activities					
Mentoring of young offenders	5	216,411	197,616	414,027	318,790
Total		270,802	197,616	468,418	353,475
NET INCOME/(EXPENDITURE)		(53,028)	1,740	(51,288)	46,810
Transfers between funds	15	1,740	(1,740)	-	-
Net movement in funds		(51,288)	-	(51,288)	46,810
RECONCILIATION OF FUNDS					
Total funds brought forward		96,639	-	96,639	49,829
TOTAL FUNDS CARRIED FORWARD		45,351	-	45,351	96,639

The notes form part of these financial statements

TRAIL-BLAZERS MENTORING LTD

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	13	1,577	-	1,577	380
Cash at bank		144,233	93,232	237,465	235,003
		<u>145,810</u>	<u>93,232</u>	<u>239,042</u>	<u>235,383</u>
CREDITORS					
Amounts falling due within one year	14	(100,459)	(93,232)	(193,691)	(138,744)
		<u>45,351</u>	<u>-</u>	<u>45,351</u>	<u>96,639</u>
NET CURRENT ASSETS					
		<u>45,351</u>	<u>-</u>	<u>45,351</u>	<u>96,639</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>45,351</u>	<u>-</u>	<u>45,351</u>	<u>96,639</u>
NET ASSETS					
		<u>45,351</u>	<u>-</u>	<u>45,351</u>	<u>96,639</u>
FUNDS					
Unrestricted funds	15			45,351	96,639
TOTAL FUNDS					
				<u>45,351</u>	<u>96,639</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 March 2022 and were signed on its behalf by:



C A Kemp - Trustee



P R F Simpson - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Grants are only included in the accounts when the income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Expenditure

Expenditure is recognised in the period in which they are incurred, these include attributable VAT which cannot be recovered.

Expenditure is all allocated to the primary activity of mentoring, except as stated below:

Fundraising and publicity costs are those incurred in generating income and promoting the company's profile.

Governance costs are those incurred exclusively on the administration of the company and its compliance with statutory requirements which comprise the cost of auditing and accounting.

Support costs are those incurred directly in support of expenditure on the objects of the company.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	<u>52,480</u>	<u>41,665</u>

Included in Donations is an amount of £24,996 (2020 - £24,997) for donated facilities and services provided by each of the 4 prisons that the charity serves. It is a best estimate of the value of the facilities and services provided. The corresponding expenditure is included in the direct costs of the charitable activity of mentoring young offenders.

3. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	<u>1,066</u>	<u>1,532</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Grants	<u>363,584</u>	<u>356,288</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
Grant making institutions	363,584	345,176
Furlough grants	-	11,112
	<u>363,584</u>	<u>356,288</u>

TRAIL-BLAZERS MENTORING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Mentoring of young offenders	<u>394,446</u>	<u>19,581</u>	<u>414,027</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Mentoring of young offenders	<u>16,545</u>	<u>3,036</u>	<u>19,581</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Independent examiners' remuneration	<u>1,956</u>	<u>1,920</u>
Bookkeeping	<u>-</u>	<u>587</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

No trustees were reimbursed for expenses during the year as follows:

	2021 £	2020 £
Travel	-	399
	<u>-</u>	<u>399</u>

9. STAFF COSTS

	2021 £	2020 £
Wages and salaries	<u>297,933</u>	<u>218,025</u>
Social security costs	<u>23,005</u>	<u>16,824</u>
Other pension costs	<u>6,617</u>	<u>5,968</u>
	<u>327,555</u>	<u>240,817</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Employees	<u>9</u>	<u>8</u>

TRAIL-BLAZERS MENTORING LTD**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021****9. STAFF COSTS - continued**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

£60,001 - £70,000	2021 1	2020 -
	<u> </u>	<u> </u>

10. EX GRATIA PAYMENTS

An employee received a tax free ex-gratia payment of £18,286 upon termination of their employment.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	39,171	2,494	41,665
Charitable activities			
Mentoring of young offenders	109,679	246,609	356,288
Investment income	1,532	-	1,532
Other income	800	-	800
Total	<u>151,182</u>	<u>249,103</u>	<u>400,285</u>
EXPENDITURE ON			
Raising funds	34,685	-	34,685
Charitable activities			
Mentoring of young offenders	181,672	137,118	318,790
Total	<u>216,357</u>	<u>137,118</u>	<u>353,475</u>
NET INCOME/(EXPENDITURE)	<u>(65,175)</u>	<u>111,985</u>	<u>46,810</u>
Transfers between funds	<u>111,985</u>	<u>(111,985)</u>	<u>-</u>
Net movement in funds	46,810	-	46,810
RECONCILIATION OF FUNDS			
Total funds brought forward	49,829	-	49,829
TOTAL FUNDS CARRIED FORWARD	<u>96,639</u>	<u>-</u>	<u>96,639</u>

TRAIL-BLAZERS MENTORING LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2021 and 31 December 2021	<u>8,039</u>
DEPRECIATION	
At 1 January 2021 and 31 December 2021	<u>8,039</u>
NET BOOK VALUE	
At 31 December 2021	-
At 31 December 2020	-

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u>1,577</u>	<u>380</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	5,098	5,885
Other creditors	17,521	7,113
Accruals and deferred income	<u>171,072</u>	<u>125,746</u>
	<u>193,691</u>	<u>138,744</u>

The charity's income is almost entirely grant based which are applied for on an annual (or in one case - 24 months) basis to provide mentoring for the ensuing 12 months. It therefore seems appropriate for the accounting policy to reflect this. It also enables the accounts to more accurately reflect the position by matching income and expenditure.

15. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	96,639	(53,028)	1,740	45,351
Restricted funds				
Aylesbury	-	(20,736)	20,736	-
Brinsford	-	(43,034)	43,034	-
ISIS	-	8,289	(8,289)	-
Wandsworth	-	46,064	(46,064)	-
Brixton	-	11,157	(11,157)	-
	-	1,740	(1,740)	-
TOTAL FUNDS	<u>96,639</u>	<u>(51,288)</u>	<u>-</u>	<u>45,351</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	217,774	(270,802)	(53,028)
Restricted funds			
Aylesbury	17,835	(38,571)	(20,736)
Brinsford	21,839	(64,873)	(43,034)
ISIS	41,302	(33,013)	8,289
Wandsworth	100,837	(54,773)	46,064
Brixton	17,543	(6,386)	11,157
	<u>199,356</u>	<u>(197,616)</u>	<u>1,740</u>
TOTAL FUNDS	<u>417,130</u>	<u>(468,418)</u>	<u>(51,288)</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	49,829	(65,175)	111,985	96,639
Restricted funds				
Aylesbury	-	(11,477)	11,477	-
Brinsford	-	16,860	(16,860)	-
ISIS	-	56,798	(56,798)	-
Wandsworth	-	50,167	(50,167)	-
Comic Relief Sustainable Fund	-	(363)	363	-
	<u>-</u>	<u>111,985</u>	<u>(111,985)</u>	<u>-</u>
TOTAL FUNDS	<u>49,829</u>	<u>46,810</u>	<u>-</u>	<u>96,639</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,182	(216,357)	(65,175)
Restricted funds			
Aylesbury	19,271	(30,748)	(11,477)
Brinsford	50,306	(33,446)	16,860
ISIS	89,762	(32,964)	56,798
Wandsworth	89,764	(39,597)	50,167
Comic Relief Sustainable Fund	-	(363)	(363)
	<u>249,103</u>	<u>(137,118)</u>	<u>111,985</u>
TOTAL FUNDS	<u>400,285</u>	<u>(353,475)</u>	<u>46,810</u>

Transfers between funds

Grants made are often restricted to one of the charity's four projects - young offender's prisons - where mentors are provided by employing a project manager to match mentors with mentees. Income and expenditure is analysed by project and any shortfalls covered by a transfer of funds from the unrestricted (core) fund. Support costs, such as management costs and the cost of raising funds are split among the projects.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

TRAIL-BLAZERS MENTORING LTD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	52,480	41,665
Investment income		
Deposit account interest	1,066	1,532
Charitable activities		
Grants	363,584	356,288
Other income		
Repayment of funds	-	800
Total incoming resources	417,130	400,285
EXPENDITURE		
Raising donations and legacies		
Fundraising consultancy	6,661	11,625
Fundraising costs	854	2,180
Fundraising - major donor project	24,000	20,880
Fundraising salaries	22,876	-
	54,391	34,685
Charitable activities		
Wages	297,933	218,025
Social security	23,005	16,824
Pensions	6,617	5,968
Staff recruitment & training	3,061	4,554
Mentor recruitment & training	2,030	1,291
Mentor travel & meetings	1,911	1,494
Mentor & staff miscellaneous	5,097	2,322
Other mentoring expenses	19,343	11,033
Travel & subsistence	8,064	3,632
Professional fees	2,389	1,586
Prison costs - HMPS in lieu	24,996	24,997
	394,446	291,726
Support costs		
Management		
Insurance	1,519	1,792
Office expenses	10,437	17,969
Advertising	84	-
Subscriptions and publications	4,505	4,736
	16,545	24,497
Finance		
Bank charges	-	60

This page does not form part of the statutory financial statements

TRAIL-BLAZERS MENTORING LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
Finance		
Governance costs		
Independent examination fee	1,956	2,507
Legal fees	1,080	-
	<u>3,036</u>	<u>2,507</u>
Total resources expended	<u>468,418</u>	<u>353,475</u>
Net (expenditure)/income	<u>(51,288)</u>	<u>46,810</u>

This page does not form part of the statutory financial statements

TRAILBLAZERS MENTORING LTD

England & Wales - Charity number 1074453

Accounts

REGISTERED COMPANY NUMBER: 03647928 (England and Wales)
REGISTERED CHARITY NUMBER: 1074453

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
TRAIL-BLAZERS MENTORING LTD**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

TRAIL-BLAZERS MENTORING LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18 to 19

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020**

TRUSTEES	C A Kemp (Chair) A Gadhia N A Janjua T Pauk P R F Simpson (Treasurer) A Umfreville A Morrison (appointed 28/9/2020) K S A White (appointed 27/5/2020)
COMPANY SECRETARY	P R F Simpson
SENIOR MANAGEMENT	J D Shepherd - Chief Executive Officer J Alexander - Service Delivery Director
REGISTERED OFFICE	HMYOI Aylesbury Bierton Road Aylesbury Buckinghamshire HP20 1EH
REGISTERED COMPANY NUMBER	03647928 (England and Wales)
REGISTERED CHARITY NUMBER	1074453
INDEPENDENT EXAMINER	Gibbons Mannington & Phipps LLP Chartered Accountants Landgate Chambers 24 Landgate Rye East Sussex TN31 7LJ

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Trailblazers objectives are:

The rehabilitation of persons who are or have been subject to a criminal charge and are serving a custodial sentence in one of Her Majesty's Prisons or Young Offenders Institutions, by means of educational training, mentoring or guidance provided to such persons so as to assist in their rehabilitation into the wider community.

Aims:

- To reduce the likelihood of re-offending and/or the seriousness of re-offending by preparing offenders for release
- To ease the difficult period of transition of the offender back into society following release from prison
- To empower the young person to make positive choices by developing the any offender's self-esteem, confidence, education and knowledge of opportunities
- To enhance the resettlement services offered by HMPS by using volunteer mentors to support offenders on release.

Public benefit

The Trustees, having reviewed the main activities undertaken by Trailblazers to further its charitable purposes for the public benefit, conclude that public benefit continues to be derived from Trailblazers activities. Trailblazers reduces the likelihood of re-offending by preparing offenders for release and supporting them during a transitional period post-release. Trailblazers consistent success in achieving significantly lower re-offending figures as compared with the national average (see below) provides a tangible public benefit. Reduction in crime leads to safer communities and fewer victims of offending behaviour, and in addition contributes to a reduction in the costs to the public purse associated with policing, court processes and holding an individual in a prison or young offenders institution.

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Volunteers

Volunteer mentors are trained to listen, advise, support and challenge their mentees, and help them plan their future after release from custody.

Mentoring is primarily intended to take place inside the prison in the final six months of the mentee's sentence and continue post-release for up to a further nine months.

Mentoring consists of a structured programme delivered through the use of toolsets which comprise Introduction to Mentoring, Better Relationships, Asserting Myself, Money Matters, Getting to Work, and Through the Gate.

There are no general volunteers.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the twelve months covered by this report Trailblazers has continued to support young people in improving their lives to reduce reoffending. This report will summarise the organisation's achievements.

Trailblazers had ambitious plans for development of the service during 2020. These included recruiting three new full-time posts; a Service Delivery Director (SDD), reporting to the Chief Executive (CEO), and two Community Support Workers (CSW), reporting to project managers. The SDD post was recruited in February just as the effects of Covid 19 were accelerating. The existing plans for 2020 were then placed on hold while the charity adapted to the changed environment presented by the developing pandemic. With effect from 23rd March 2020 Trailblazers was no longer able to access the prisons but was still able to provide vital practical support to prisoners being released. As restrictions eased at the beginning of July employed staff were able to access the prisons and although that access continued for the remainder of 2020, the volunteer mentors have not been able to access any of the prison projects. However, mentors were able to continue provide support in the community, although this had to be undertaken remotely. Despite this, a new project at HMP Brixton was started during July. The recruitment of the two CSW roles had been planned for April but this was postponed until September when two new staff were appointed. Additionally, two new trustees were appointed in May and September.

All pre-existing grantors have continued to fulfil their funding promises and new applications for funding were increased in response to the tightening conditions within the grant-making sector.

Continued success

During 2020 Trailblazers supported 94 mentors working with 98 young men, 62 of which were engaged during the year. For those who had access to Trailblazers, the re-offending rate post-release was 18%, compared with a national rate of 56%. This re-offending rate is consistent with previous years at a third of the national average. Due to the restrictions (see above) relating to in-custodial mentoring there was a decline in the number new service-users on the previous year (125). Consequently, Trailblazer's services were re-focussed to support released offenders with an encouraging increase of new engagements in the second half of the year.

Project Managers continue to actively engage with their local communities, including local volunteering agencies, universities, colleges and community groups to recruit a cross section of volunteer mentors with a diverse base of knowledge and cultural awareness which can be used to deal with the young people with whom the charity works. During 2020 there were a number of engagements with other organisations including a successful pilot run with National Grid's "Grid for Good" programme, an innovative "mutual mentoring" pilot with Deloitte and a collaborative partnership with Catch22.

The Trustees would like to thank staff and volunteers for their continued hard work, their positive results and look forward to continuing to successfully help young offenders.

FINANCIAL REVIEW

Financial position

The finances of the charity continue to be stable with a surplus in the year of £46,810, compared with a deficit in 2019 of £4,478. Reserves amounted to £96,639 compared with the previous year's level of £49,829. The financial position is reviewed monthly by the Chair, Treasurer and CEO and by the Trustees at bi-monthly board meetings.

Principal funding sources

Trailblazers primary funding sources continued and continues to be charitable trusts and foundations and the charity has a continual programme in place for making applications to appropriate bodies. However, in 2021 a major donor fundraising initiative is being launched to diversify the potential sources of income.

Investment policy and objectives

Trailblazers funds are largely due to be spent in the short term, so the Trustees consider that long term investment is inappropriate. Funds not required immediately are therefore held in a deposit account or short-term bonds.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

FINANCIAL REVIEW

Reserves policy

Trailblazers reserves policy is to have unrestricted funds - that is, not committed or invested in tangible fixed assets - in reserve to cover at least six months of expenditure in order to deal with any significant decrease in funding.

The level of unrestricted reserves at 31 December 2020 was £96,639 (2019 £49,829) compared with estimated six months unrestricted expenditure of just under £180,000. This level of reserves is greatly mitigated by cash in hand of £235,003, representing grants already received in respect of expenditure planned for 2021.

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

The Trustees consider the major risks to which the charity is exposed at the bi-monthly board meetings and, where appropriate, establish systems and procedures to manage those risks. A Risk Policy and a Risk Register is in place, and this is reviewed at each meeting of the Trustees along with an incident log which is also maintained to record any adverse incidents. During the year specific risks arising from the Covid 19 pandemic were included, including any additional financial risks that this has presented.

Trailblazers manages risks to its staff and volunteers from exposure to offenders through training offered by the Prison Service (including personal protection and conditioning), robust and managed procedures, and through a system of individual and group supervision. Additionally, all volunteer mentors who support mentees post release are issued with a mobile phone so they can maintain contact with the Project Manager at the start and end of any community sessions. This control also ensures volunteer mentors do not give mentees any personal contact information. All staff will undertake safeguarding training during 2021 delivered by an external third party and this learning will be shared with the mentors.

At the end of 2020 Trailblazers was operating inside five Young Offenders Institutions, and as such has established a significant and continuing relationship with Her Majesty's Prison and Probation Services.

Service Level Agreements are in place at all project sites, and although Trailblazers does not receive any direct financial contribution, it receives significant 'funding in kind' in the form of office space, heat, light, furniture and equipment, telephony, stationery and postage.

FUTURE PLANS

Working to a headline of "Better before Bigger", 2020 was planned to be a more expansive year. However, Covid 19 restrictions required Trailblazers to adapt its service offerings, shifting its focus towards providing young prison leavers with greater support post release as they re-integrate into the community. Following this, Trailblazers enters 2021 as a strong and resilient organisation able to move forward with ambition and confidence in developing and delivering a more sophisticated programme of service delivery. To this end the board and executive team are establishing a fully costed five-year programme of growth and development.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trail-Blazers Mentoring Ltd - (also known as Trailblazers), is a charitable company limited by guarantee without share capital - incorporated on 12 October 1998 and registered as a charity on 1 March 1999. The company was established under a Memorandum of Association which established the objects and the powers of the charitable company and is governed under its Articles of Association. These were amended by special resolutions passed on 8 February 1999, 21 December 2003, 20 February 2006 and 6 August 2009. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trailblazers aims to have not less than four Trustees at any one time, up to a maximum of ten. As soon as a serving Trustee declares an intention to resign, the Trustees will endeavour to recruit a new Trustee. From time to time the Board reviews the skills of existing Trustees and identifies skills gaps. Trustees are recruited by means of personal approach and wider advertising via the national press and specialist Third Sector publications.

Organisational structure

The Board of Trustees meets at least quarterly to contribute to the strategic direction and policy of the Charity.

Day to day responsibility is delegated to the CEO who has responsibilities for ensuring that the charity delivers the services specified; financial management, legal compliance, human resources, fundraising and marketing, public relations and risk management. The CEO is supported by the Board of Trustees.

Each project is led by a Project Manager who is based at that prison. The Project Manager has day to day responsibility for the management of that project including recruitment and training of mentors, recruitment of potential mentees, matching of mentors to mentees, meeting targets and effective data management and record keeping. In 2020, Project Managers were in place at HMP/YOI Brinsford, HMP Wandsworth, HMYOI Aylesbury, HMP/YOI Isis and since July 2020 at HMP Brixton.

Trailblazers also employs a full-time Administration Officer based at Aylesbury who manages all the administration functions of the charity. Monthly management accounts are produced with the help of the Treasurer.

Induction and training of new trustees

After the initial approach the prospective Trustee will meet with the Chairman and another Trustee, followed by a meeting with the CEO. These meetings will include a full briefing on the legal and financial responsibilities of Trustees, and a thorough explanation of the work of the charity. The prospective Trustee will receive:

- The Memorandum and Articles of Association
- The latest published Annual Accounts and Trustees' Report
- A current copy of the management accounts, which includes the year's budget
- Minutes of the previous three Board meetings
- The Development Plan
- A copy of the latest relevant Charity Commission guidance for Trustees

After attending a Board meeting as an observer, a decision is made by the Trustees, in consultation with the prospective Trustee and the CEO as to suitability. The formal vote to elect a new Trustee will take place at the next appropriate Board meeting and will be ratified at the next Annual General Meeting. On ratification by the board, each new trustee is provided with a formal induction.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Trail-Blazers Mentoring Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 24th March 2021 and signed on its behalf by:


.....

C A Kemp - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TRAIL-BLAZERS MENTORING LTD**

Independent examiner's report to the trustees of Trail-Blazers Mentoring Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

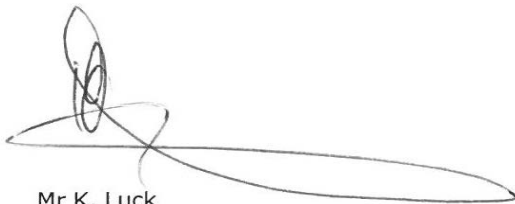
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr K. Luck
FCA
Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Date: 1 June 2021

TRAIL-BLAZERS MENTORING LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	39,171	2,494	41,665	46,048
Charitable activities					
Mentoring of young offenders	4	109,679	246,609	356,288	277,425
Investment income	3	1,532	-	1,532	224
Other income		800	-	800	2,000
Total		151,182	249,103	400,285	325,697
EXPENDITURE ON					
Raising funds		34,685	-	34,685	14,447
Charitable activities					
Mentoring of young offenders	5	181,672	137,118	318,790	315,728
Total		216,357	137,118	353,475	330,175
NET INCOME/(EXPENDITURE)		(65,175)	111,985	46,810	(4,478)
Transfers between funds	14	111,985	(111,985)	-	-
Net movement in funds		46,810	-	46,810	(4,478)
RECONCILIATION OF FUNDS					
Total funds brought forward		49,829	-	49,829	54,307
TOTAL FUNDS CARRIED FORWARD		96,639	-	96,639	49,829

The notes form part of these financial statements

TRAIL-BLAZERS MENTORING LTD

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	<i>2019 Total funds £</i>
CURRENT ASSETS					
Debtors	12	380	-	380	371
Cash at bank		235,003	-	235,003	287,085
		235,383	-	235,383	287,456
CREDITORS					
Amounts falling due within one year	13	(138,744)	-	(138,744)	(237,627)
NET CURRENT ASSETS		96,639	-	96,639	49,829
TOTAL ASSETS LESS CURRENT LIABILITIES		96,639	-	96,639	49,829
NET ASSETS		96,639	-	96,639	49,829
FUNDS	14			96,639	49,829
Unrestricted funds				96,639	49,829
TOTAL FUNDS				96,639	49,829

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements


TRAIL-BLAZERS MENTORING LTD

BALANCE SHEET - continued
31 DECEMBER 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24th March 2021 and were signed on its behalf by:


.....
C A Kemp - Trustee


.....
P R F Simpson - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Grants are only included in the accounts when the income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Expenditure

Expenditure is recognised in the period in which they are incurred, these include attributable VAT which cannot be recovered.

Expenditure is all allocated to the primary activity of mentoring, except as stated below:

Fundraising and publicity costs are those incurred in generating income and promoting the company's profile.

Governance costs are those incurred exclusively on the administration of the company and its compliance with statutory requirements which comprise the cost of auditing and accounting.

Support costs are those incurred directly in support of expenditure on the objects of the company.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	<u>41,665</u>	<u>46,048</u>

Included in Donations is an amount of £24,997 (2019 - £24,000) for donated facilities and services provided by each of the 4 prisons that the charity serves. It is a best estimate of the value of the facilities and services provided. The corresponding expenditure is included in the direct costs of the charitable activity of mentoring young offenders.

Also included in Donations is an amount of £4,800 (2019 - Nil) for donated services provided for office supply. It is a best estimate of the value of the services provided. The corresponding expenditure is included in office expenses in management support costs.

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>1,532</u>	<u>224</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

4. INCOME FROM CHARITABLE ACTIVITIES

		2020	<i>2019</i>
	Activity	£	£
Grants	Mentoring of young offenders	356,288	<i>277,425</i>

Grants received, included in the above, are as follows:

	2020	<i>2019</i>
	£	£
Grant making institutions	345,176	<i>277,425</i>
Furlough grants	11,112	<i>-</i>
	356,288	<i>277,425</i>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Mentoring of young offenders	291,726	27,064	318,790

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Mentoring of young offenders	24,497	60	2,507	27,064

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	<i>2019</i>
	£	£
Independent examiners' remuneration	1,920	<i>2,046</i>
Bookkeeping	587	<i>-</i>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

One trustee was reimbursed for expenses during the year as follows:

	2020	<i>2019</i>
	£	£
Travel	399	<i>34</i>
Course fees	-	<i>309</i>
	399	<i>343</i>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. STAFF COSTS

	2020 £	2019 £
Wages and salaries	218,025	171,662
Social security costs	16,824	13,525
Other pension costs	5,968	4,581
	<u>240,817</u>	<u>189,768</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Employees	<u>8</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,388	24,660	46,048
Charitable activities			
Mentoring of young offenders	87,135	190,290	277,425
Investment income	224	-	224
Other income	2,000	-	2,000
Total	<u>110,747</u>	<u>214,950</u>	<u>325,697</u>
EXPENDITURE ON			
Raising funds	14,447	-	14,447
Charitable activities			
Mentoring of young offenders	111,673	204,055	315,728
Total	<u>126,120</u>	<u>204,055</u>	<u>330,175</u>
NET INCOME/(EXPENDITURE)	<u>(15,373)</u>	<u>10,895</u>	<u>(4,478)</u>
Transfers between funds	<u>34,315</u>	<u>(34,315)</u>	<u>-</u>
Net movement in funds	18,942	(23,420)	(4,478)
RECONCILIATION OF FUNDS			
Total funds brought forward	30,887	23,420	54,307
TOTAL FUNDS CARRIED FORWARD	<u>49,829</u>	<u>-</u>	<u>49,829</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2020 and 31 December 2020	<u>8,039</u>
DEPRECIATION	
At 1 January 2020 and 31 December 2020	<u>8,039</u>
NET BOOK VALUE	
At 31 December 2020	<u>-</u>
At 31 December 2019	<u>-</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Prepayments and accrued income	<u>380</u>	<u>371</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Social security and other taxes	5,885	4,377
Other creditors	7,113	7,644
Accruals and deferred income	<u>125,746</u>	<u>225,606</u>
	<u>138,744</u>	<u>237,627</u>

The charity's income is almost entirely grant based which are applied for on an annual (or in one case - 24 months) basis to provide mentoring for the ensuing 12 months. It therefore seems appropriate for the accounting policy to reflect this. It also enables the accounts to more accurately reflect the position by matching income and expenditure.

14. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	49,829	(65,175)	111,985	96,639
Restricted funds				
Aylesbury	-	(11,477)	11,477	-
Brinsford	-	16,860	(16,860)	-
ISIS	-	56,798	(56,798)	-
Wandsworth	-	50,167	(50,167)	-
Comic Relief Sustainable Fund	-	(363)	363	-
	<u>-</u>	<u>111,985</u>	<u>(111,985)</u>	<u>-</u>
TOTAL FUNDS	<u>49,829</u>	<u>46,810</u>	<u>-</u>	<u>96,639</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,182	(216,357)	(65,175)
Restricted funds			
Aylesbury	19,271	(30,748)	(11,477)
Brinsford	50,306	(33,446)	16,860
ISIS	89,762	(32,964)	56,798
Wandsworth	89,764	(39,597)	50,167
Comic Relief Sustainable Fund	-	(363)	(363)
	<u>249,103</u>	<u>(137,118)</u>	<u>111,985</u>
TOTAL FUNDS	<u>400,285</u>	<u>(353,475)</u>	<u>46,810</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General fund	30,887	(15,373)	34,315	49,829
Restricted funds				
Aylesbury	-	7,136	(7,136)	-
Brinsford	5,422	12,631	(18,053)	-
ISIS	8,267	(1,542)	(6,725)	-
Wandsworth	9,731	(7,330)	(2,401)	-
	<u>23,420</u>	<u>10,895</u>	<u>(34,315)</u>	<u>-</u>
TOTAL FUNDS	<u>54,307</u>	<u>(4,478)</u>	<u>-</u>	<u>49,829</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,747	(126,120)	(15,373)
Restricted funds			
Aylesbury	33,042	(25,906)	7,136
Brinsford	55,461	(42,830)	12,631
ISIS	37,520	(39,062)	(1,542)
Wandsworth	39,187	(46,517)	(7,330)
Comic Relief Sustainable Fund	49,740	(49,740)	-
	<u>214,950</u>	<u>(204,055)</u>	<u>10,895</u>
TOTAL FUNDS	<u>325,697</u>	<u>(330,175)</u>	<u>(4,478)</u>

Transfers between funds

Grants made are often restricted to one of the charity's four projects - young offender's prisons - where we provide mentors by employing a project manager to match mentors with mentees. Income and expenditure is analysed by project and any shortfalls covered by a transfer of funds from the unrestricted (core) fund. Support costs, such as management costs and the cost of raising funds are split among the projects.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

TRAIL-BLAZERS MENTORING LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,665	46,048
Investment income		
Deposit account interest	1,532	224
Charitable activities		
Grants	356,288	277,425
Other income		
Repayment of funds	800	2,000
Total incoming resources	400,285	325,697
EXPENDITURE		
Raising donations and legacies		
Fundraising consultancy	11,625	14,375
Fundraising costs	2,180	72
Fundraising - major donor project	20,880	-
	34,685	14,447
Charitable activities		
Wages	218,025	171,662
Social security	16,824	13,525
Pensions	5,968	4,581
Staff recruitment & training	4,554	6,389
Mentor recruitment & training	1,291	3,779
Mentor travel & meetings	1,494	897
Mentor & staff miscellaneous	2,322	415
Other mentoring expenses	11,033	11,292
Travel & subsistence	3,632	12,629
Comic Relief Sustainable Fund - Costs	-	46,746
Professional fees	1,586	1,500
Prison costs - HMPS in lieu	24,997	24,000
	291,726	297,415
Support costs		
Management		
Insurance	1,792	1,476
Office expenses	17,969	5,910
Subscriptions and publications	4,736	1,157
TB20 and TB 21 costs	-	7,664
	24,497	16,207
Finance		
Bank charges	60	60

This page does not form part of the statutory financial statements

TRAIL-BLAZERS MENTORING LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
Finance		
Governance costs		
Independent examination fee	<u>2,507</u>	<u>2,046</u>
Total resources expended	<u>353,475</u>	<u>330,175</u>
Net income/(expenditure)	<u>46,810</u>	<u>(4,478)</u>

This page does not form part of the statutory financial statements