

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

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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	4				
Mentoring of young offenders		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	5				
Mentoring of young offenders		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

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				
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

- 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.

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	2019
	Activity	£	£
Grants	Mentoring of young offenders	356,288	277,425

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

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

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	2019
	£	£
Independent examiners' remuneration	1,920	2,046
Bookkeeping	587	-

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	2019
	£	£
Travel	399	34
Course fees	-	309
	399	343

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	<u>18,942</u>	<u>(23,420)</u>	<u>(4,478)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>30,887</u>	<u>23,420</u>	<u>54,307</u>
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.

**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

**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><u>46,810</u></u>	<u><u>(4,478)</u></u>