

**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**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**TRAIL-BLAZERS MENTORING LTD**

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

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<b>TRUSTEES</b>	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)
<b>SENIOR MANAGEMENT</b>	J Alexander - Chief Executive Officer (Acting)
<b>COMPANY SECRETARY</b>	P R F Simpson
<b>REGISTERED OFFICE</b>	Landgate Chambers Rye East Sussex TN31 7LJ
<b>REGISTERED COMPANY NUMBER</b>	03647928 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1074453
<b>INDEPENDENT EXAMINER</b>	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 2021**

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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.



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

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**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**

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**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.



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

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**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.

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

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**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**

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*C A Kemp*

*19<sup>th</sup> April 2022*

C A Kemp - Trustee

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

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**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 £	<b>2021 Total funds £</b>	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>51,471</b>	<b>1,009</b>	<b>52,480</b>	41,665
<b>Charitable activities</b>					
Mentoring of young offenders	4	<b>165,237</b>	<b>198,347</b>	<b>363,584</b>	356,288
Investment income	3	<b>1,066</b>	-	<b>1,066</b>	1,532
Other income		-	-	-	800
<b>Total</b>		<b>217,774</b>	<b>199,356</b>	<b>417,130</b>	400,285
<b>EXPENDITURE ON</b>					
Raising funds		<b>54,391</b>	-	<b>54,391</b>	34,685
<b>Charitable activities</b>					
Mentoring of young offenders	5	<b>216,411</b>	<b>197,616</b>	<b>414,027</b>	318,790
<b>Total</b>		<b>270,802</b>	<b>197,616</b>	<b>468,418</b>	353,475
<b>NET INCOME/(EXPENDITURE)</b>		<b>(53,028)</b>	<b>1,740</b>	<b>(51,288)</b>	46,810
<b>Transfers between funds</b>	15	<b>1,740</b>	<b>(1,740)</b>	-	-
<b>Net movement in funds</b>		<b>(51,288)</b>	-	<b>(51,288)</b>	46,810
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>96,639</b>	-	<b>96,639</b>	49,829
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>45,351</b>	-	<b>45,351</b>	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 £
<b>CURRENT ASSETS</b>					
Debtors	13	1,577	-	1,577	380
Cash at bank		144,233	93,232	237,465	235,003
		145,810	93,232	239,042	235,383
<b>CREDITORS</b>					
Amounts falling due within one year	14	(100,459)	(93,232)	(193,691)	(138,744)
<b>NET CURRENT ASSETS</b>		45,351	-	45,351	96,639
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		45,351	-	45,351	96,639
<b>NET ASSETS</b>		45,351	-	45,351	96,639
<b>FUNDS</b>	15				
Unrestricted funds				45,351	96,639
<b>TOTAL FUNDS</b>				45,351	96,639

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**

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**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**

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

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**

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

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

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

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



**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	<b>394,446</b>	<b>19,581</b>	<b>414,027</b>

**6. SUPPORT COSTS**

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

**7. NET INCOME/(EXPENDITURE)**

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

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

**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
	-	399

**9. STAFF COSTS**

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

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

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

**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:

	<b>2021</b>	<b>2020</b>
	<b>1</b>	<b>-</b>
£60,001 - £70,000	<u>1</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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	39,171	2,494	41,665
<b>Charitable activities</b>			
Mentoring of young offenders	109,679	246,609	356,288
Investment income	1,532	-	1,532
Other income	800	-	800
<b>Total</b>	<u>151,182</u>	<u>249,103</u>	<u>400,285</u>
<b>EXPENDITURE ON</b>			
Raising funds	34,685	-	34,685
<b>Charitable activities</b>			
Mentoring of young offenders	181,672	137,118	318,790
<b>Total</b>	<u>216,357</u>	<u>137,118</u>	<u>353,475</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(65,175)</u>	<u>111,985</u>	<u>46,810</u>
<b>Transfers between funds</b>	<u>111,985</u>	<u>(111,985)</u>	<u>-</u>
<b>Net movement in funds</b>	46,810	-	46,810
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	49,829	-	49,829
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<b>8,039</b>
<b>DEPRECIATION</b>	
At 1 January 2021 and 31 December 2021	<b>8,039</b>
<b>NET BOOK VALUE</b>	
At 31 December 2021	-
At 31 December 2020	-

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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 £
<b>Unrestricted funds</b>				
General fund	<b>96,639</b>	<b>(53,028)</b>	<b>1,740</b>	<b>45,351</b>
<b>Restricted funds</b>				
Aylesbury	-	<b>(20,736)</b>	<b>20,736</b>	-
Brinsford	-	<b>(43,034)</b>	<b>43,034</b>	-
ISIS	-	<b>8,289</b>	<b>(8,289)</b>	-
Wandsworth	-	<b>46,064</b>	<b>(46,064)</b>	-
Brixton	-	<b>11,157</b>	<b>(11,157)</b>	-
	-	<b>1,740</b>	<b>(1,740)</b>	-
<b>TOTAL FUNDS</b>	<b>96,639</b>	<b>(51,288)</b>	<b>-</b>	<b>45,351</b>



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 £
<b>Unrestricted funds</b>			
General fund	217,774	(270,802)	(53,028)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	49,829	(65,175)	111,985	96,639
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	151,182	(216,357)	(65,175)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	52,480	41,665
<b>Investment income</b>		
Deposit account interest	1,066	1,532
<b>Charitable activities</b>		
Grants	363,584	356,288
<b>Other income</b>		
Repayment of funds	-	800
<b>Total incoming resources</b>	<b>417,130</b>	<b>400,285</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising consultancy	6,661	11,625
Fundraising costs	854	2,180
Fundraising - major donor project	24,000	20,880
Fundraising salaries	22,876	-
	<b>54,391</b>	<b>34,685</b>
<b>Charitable activities</b>		
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
	<b>394,446</b>	<b>291,726</b>
<b>Support costs</b>		
<b>Management</b>		
Insurance	1,519	1,792
Office expenses	10,437	17,969
Advertising	84	-
Subscriptions and publications	4,505	4,736
	<b>16,545</b>	<b>24,497</b>
<b>Finance</b>		
Bank charges	-	60

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

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

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