

# IN2OUT

England & Wales · Charity number 1154984

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2013-12-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** H M Young Offenders Institution  
York Road  
Wetherby  
LS22 5ED

**Phone** 07740 173951

**Email** [Mike.mjd@gmail.com](mailto:Mike.mjd@gmail.com)

**Website** [In2Out.org.uk](http://In2Out.org.uk)

## Activities

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**Objects:** TO PROMOTE THE RELIEF AND REHABILITATION OF PERSONS WHO ARE PRESENTLY OR HAVE BEEN OR ARE AT RISK OF BEING DETAINED IN ANY PENAL OR CORRECTIONAL ESTABLISHMENT IN THE UNITED KINGDOM WITH A VIEW TO HELPING THEM BETTER REINTEGRATE INTO SOCIETY AND PREVENTING RE-OFFENDING BY:A) RELIEVING THEIR POVERTY AND CHARITABLE NEED;B) DEVELOPING THEIR CAPACITIES TO IDENTIFY AND MEET THEIR OWN NEEDS;C) HELPING TO FIND ACCOMMODATION FOR THEM AND THEIR DEPENDENTS; D) DEVELOPING AND DELIVERING PROGRAMMES INTENDED TO CHANGE THEIR BEHAVIOUR AND ATTITUDES; E) DEVELOPING AND DELIVERING PROGRAMMES THAT WILL ENCOURAGE A MEANINGFUL USE OF THEIR TIME.THE ORGANISATION SHALL APPLY CHRISTIAN PRINCIPLES THROUGH THE WORK SO CARRIED OUT

**Activities:** The Primary aim of In2out is to reduce re-offending by bringing positive change into the lives of young people, aged 15-21, leaving custody. In2out aims to provide purpose to young offender's lives, bringing greater security into their lives and family impacting our communities in a positive manner.

## Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£325,453	£381,467	-	-
2023-12-31	£335,314	£334,270	-	-
2022-12-31	£227,056	£294,702	-	-
2021-12-31	£349,070	£259,191	-	-
2020-12-31	£335,597	£250,265	-	-

## Trustees

Name	Role	Appointed
<b>Michael John Davies</b>	Chair	2022-01-01
Dr Tony Fennerty		2017-11-01
Joanna Clarkson		2017-06-20
Kerry Bell-Saunders		2023-01-01
Peter Gibson		2023-01-01
Rev Andrew Georgiou		2018-06-19
TERRY WILCOX MBE		2017-06-20
Trefor Giles		2023-09-01

**IN2OUT**

England & Wales - Charity number 1154984

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# Accounts

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Registered Charity no. 1154984

**In2Out**

**Trustees Annual Report and Accounts**

**Year Ended 31st December 2024**



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# **In2Out**

**Year Ended 31st December 2024**

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# In2Out

**Year Ended 31st December 2024**

## **Legal and Administrative Information**

### **Reference**

The Charity is called "In2Out" and is registered with the Charity Commission for England and Wales. In2Out is a Charitable Incorporated Organisation (CIO) incorporated on the 11 December 2013.

<b>Registered Charity Number</b>	1154984
<b>Registered Office</b>	H M Young Offender Institution York Road Wetherby LS22 5ED
<b>Date of incorporation</b>	11th December 2013

### **The Trustees**

The trustees who have served during the year until the date this report was approved are:

Dr Tony Fennerty	<i>Appointed November 2017</i>
Joanna Clarkson	<i>Appointed June 2017</i>
Rev Andrew Georgiou	<i>Appointed June 2018</i>
Lis Wilcox	<i>Appointed June 2017</i>
Terry Wilcox	<i>Appointed June 2017</i>
Mike Davies	<i>Appointed June 2021</i>
Peter Gibson	<i>Appointed January 2023</i>
Kerry Bell-Saunders	<i>Appointed January 2023</i>
Trefor Giles	<i>Appointed September 2023</i>

<b>Key Management Personnel</b>	Executive Director Resettlement Manager Learning and Enrichment Manager
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<b>Primary Bankers</b>	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ
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<b>Independent Examiner</b>	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF
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# In2Out

**Year Ended 31st December 2024**

## **Trustee's Annual Report**

### **Objectives and activities**

#### Objectives

To promote the relief and rehabilitation of persons who are presently, or have been, or are at risk of being detained in any penal or correctional establishment in the United Kingdom with a view to helping them better reintegrate into society and preventing reoffending by:

- Relieving their poverty and charitable need;
- Developing their capacities to identify and meet their own needs;
- Helping to find accommodation for them and their dependents.
- Developing and delivering programmes intended to change their behaviour and attitudes;
- Developing and delivering programmes that will encourage a meaningful use of their time.

The organisation shall apply Christian principles through the work so carried out.

### **Governance and Management**

Governance and oversight of the Charity is provided by a board of Trustees. The Executive Director is responsible for the day-to-day operations.

Trustees meet formally 4 times per year, in between which the Chair and Treasurer have regular contact with the Executive Director.

Regionally based Mentor Coordinators manage volunteers in their geographic area and take responsibility for service provision for all Participants there.

In providing oversight of the CIO, the current board of Trustees may identify a need for knowledge, skills or experience that it requires for proper governance of the organisation. This may occur as a result of the retirement of an existing Trustee, or to satisfy an emerging need or trend. It will then seek to recruit new Trustees, using a defined process, who identify with the values and charitable objects of the CIO and who can help with those requirements.

The need may initially be resolved via existing networks, referrals or recommendations or it may require more extensive recruitment activity (e.g. open advertising). Identified candidates are then appointed by formal resolution for a period of 3 years. Up to 3 consecutive terms of office are permissible.

# In2Out

**Year Ended 31st December 2024**

## **Trustee's Annual Report**

### **Activities**

During 2024, In2Out supported 103 young people leaving custody to resettle into society. While the majority of those supported are 15-18-year-olds leaving HMYOI Wetherby, we also work with young people up to 21 years old as they leave other custodial establishments and with those who continue to access the services we offer beyond the initial engagement period. Amongst the cohort that we supported we continued to see significant reduction in reoffending rates against the national statistics for their age group.

In 2024, 26% of the young people we supported were aged 19 years and over and only 10% under 17 years of age. 11 young people went received continuing support after successfully completing 12 months in the community. In the majority of cases, this longer-term support was much less intense and does not look like that received by those recently released from custody, but it continues to point to a 'gap' in many young people's support networks that continues to be filled by their mentor, long after our initial involvement.

The challenges facing many young people leaving juvenile Young Offenders Institutes (YOI) are huge, coming as they do from chaotic lifestyles and fractured family contexts. 68% of the young people we worked with in 2024 have been in local authority care. Through the work of our mentors, we have been able to provide support and assistance into situations where previously there has been very little.

Cooperation with Youth Offending Teams, the Probation Services and local authorities continues to help us support young people to comply with their Court or Prison orders and to best utilise the care packages available to them. Partnerships with employers, education and training establishments and housing agencies have provided many new opportunities to support successful resettlement, as well as encouraging a meaningful use of time. One-to-one mentoring has introduced new thinking skills and improved responses to difficult situations, while providing an, often lacking, element of emotional and empathetic support. Some young people have begun to engage with new communities of friends at college or faith community.

Wherever possible, there is early interaction with the young person within the prison establishment prior to release from custody. This helps to build trusting relationships that can then be carried forward into the community and support continued positive engagement with the programme.

Although the majority of the young people supported leaving HMYOI Wetherby and other establishments were male, females continued to be housed at HMYOI Wetherby until October 2024 and our team worked with a number of them both in the community and as part of the in-custody Life Skills Challenge project.

52, or 95% of those eligible young people on the Keppel Complex Needs and Napier Enhanced Support units, engaged in the 12-week, module based, pre-release course covering areas such as cooking, budgeting and personal hygiene. Despite a number being on long sentences and so moving to the adult estate, 50% of the young people completing the course referred themselves for In2Out Resettlement Mentoring in the community.

Challenges in recruitment meant that we were not able to supplement our Mentor Coordinator in the Midlands with a second mentor role before the end of the year as we had hoped. Despite this 14 young people were supported as they returned to communities in the Midlands.

Regarding governance, we wish to confirm that the Trustees, in making decisions about the activities of In2Out, have had due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

# In2Out

**Year Ended 31st December 2024**

## **Trustee's Annual Report**

### **Measuring Outcomes**

Our key charitable objective is to reduce reoffending by young people leaving custody. The reoffending rate of our Participants within 12 months of release into the community is therefore a key performance indicator. Analysis of our 2024 data once again shows a reduction of recidivism by those supported by In2Out of at least 50% when compared to the national statistics for this age group. Amongst the In2Out supported Participants aged 15-18 years the 12-month reoffending drops from the national rate of around 66% to under 15%.

Notwithstanding this, whilst some of our Participants have returned to custody, many who have had a long history of offending have remained accountable to In2Out and stayed out of trouble for much longer and the severity of the offences by those who do 'cross the line' again is much lower.

### **Service Delivery**

Mentoring and Befriending by In2Out is facilitated by 5 regionally focused Mentor Coordinators covering the areas of West Yorkshire & South Yorkshire, North Yorkshire and Humberside, the North West and the Midlands. Mentor Coordinators recruit and supervise a number of Volunteer Mentors supporting young people locally as they return to areas across the North of England.

During 2024, In2Out received 53 new referrals for support, and we went on to support 103 young people as they prepared for release from custody and then reintegrated back into society in their communities, including some Participants from previous years. In total, we had contact with 127 young people throughout 2024.

Each young person is unique and as a result has unique needs, the response to which must be tailored accordingly to achieve the best outcome. Our mentors support across the range of recognised resettlement pathways of 'Accommodation', 'Education, Training & Employment', 'Health, Substance Misuse', 'Relationships', 'Finance, Benefits & Debt', 'Attitudes and Thinking', as well as 'Faith', 'Emotions' 'Offending Behaviour' and 'Life Skills'.

# **In2Out**

**Year Ended 31st December 2024**

## **Trustee's Annual Report**

### **Delivery Partnerships**

Our work with young people prior to release has been made possible through the positive working relationships we have established with Young Offenders Institutions. HMYOI Wetherby continues to be our primary feed for 15-18-year-old Participants, with significant referrals from both Chaplaincy and Resettlement teams. In addition, we continue to have excellent collaboration with a number of other regional custodial establishments, particularly those taking In2Out Participants who have turned 18 years old and must complete the last months of their sentences in the adult estate.

Post-release support continues to be provided in collaboration with the Youth Offending Teams and Probation Services, with strong working relationships with both statutory services in all the key geographic areas of return in which we work.

### **Working Practices**

In support of our Mentors, we provide online induction and safeguarding training, as well as the In2Out Mentoring and Befriending Methodology manual, supported by well-established policies and procedures. Quarterly Training events contribute to continuous personal development for all our staff, combining practical sessions looking at developing best practice within our core focus on mentoring, as well bringing in outside professionals for more targeting input of key related areas. All staff and trustees undertake annual Safeguarding training at Level 2. In addition to these inputs, each staff member was provided with regular professional staff supervision sessions with a local provider.

### **Providing Local Presence**

Our office, immediately outside the main gate at HMYOI Wetherby and provided courtesy of the Governor, allows In2Out staff with the required security clearance easy access to the prison to meet regularly with young people in custody. The location also greatly facilitates us meeting with all the relevant statutory agencies working with the young person prior to release.

# In2Out

Year Ended 31st December 2024

## Trustee's Annual Report

### Financial review

#### Reserves Policy

In addition to all restricted funds, In2out will hold unrestricted cash reserves to ensure that all of its budgeted operations are appropriately funded, with a goal to secure an ongoing balance of 6-9 months of all budgeted expenditure.

The charity held unrestricted reserves of £226,115 at the end of 2024 which amounted to 7 months of budgeted expenditure.

#### Source and Application of Funds

Funds for the operation of In2Out during 2024 came mostly from several Trust and Foundation funders, with additional funds coming from supporting churches and personal gifts.

The application of funds has been almost entirely focused on the direct support of the In2Out Participants, through the provision of salaries and expenses of 3 full-time and 8 part-time workers, as well as all volunteer expenses.

Approved by the Trustees

	Jo Clarkson	Terry Wilcox
Name of Trustee:	_____	
Signed on behalf of the Trustees:		
	_____	
Date of approval:	17/06/2025	01/07/2025
	_____	

# In2Out

**Year Ended 31st December 2024**

## **Independent Examiners Report**

I report to the trustees on my examination of the financial statements of In2Out ('the charity') for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

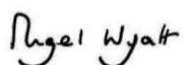
### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 07/07/2025

# In2Out

Year Ended 31st December 2024

## Statement of Financial Activities

		2024			2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies	2	106,040	166,485	<b>272,525</b>	309,701
Activities for generating income	3	46,485	1,025	<b>47,510</b>	21,464
Other income	4	5,418	-	<b>5,418</b>	4,149
<b>Total Income</b>		<u>157,943</u>	<u>167,510</u>	<u><b>325,453</b></u>	<u>335,314</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6	136,996	237,120	<b>374,116</b>	329,641
Activities for generating income	7	7,351	-	<b>7,351</b>	4,629
<b>Total Expenditure</b>		<u>144,347</u>	<u>237,120</u>	<u><b>381,467</b></u>	<u>334,270</u>
<b>Net income / (expenditure)</b>		<u>13,596</u>	<u>(69,610)</u>	<u><b>(56,014)</b></u>	<u>1,044</u>
<b>Net Income and Net Movement In Funds</b>					
Total funds brought forward	14	211,761	89,787	<b>301,548</b>	300,504
Transfers	14	758	(758)	-	-
<b>Total Funds Carried Forward</b>	<b>14</b>	<u>226,115</u>	<u>19,419</u>	<u><b>245,534</b></u>	<u>301,548</u>

All income and expenditure derive from continuing activities.

# In2Out

Year Ended 31st December 2024

## Statement of Financial Position

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible fixed assets	11	2,016	1,921
<b>Current Assets</b>			
Debtors	12	7,344	7,856
Cash at bank and in hand		239,035	294,330
		<u>246,379</u>	<u>302,186</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	13	<u>2,861</u>	<u>2,559</u>
<b>Net Current Assets</b>		<u>243,518</u>	<u>299,627</u>
<b>Total Assets Less Current Liabilities</b>		<u>245,534</u>	<u>301,548</u>
<b>Net Assets</b>	15	<u>245,534</u>	<u>301,548</u>
<b>Funds of the Charity</b>			
Restricted funds		19,419	89,787
Unrestricted funds		<u>226,115</u>	<u>211,761</u>
<b>Total Charity Funds</b>	14	<u>245,534</u>	<u>301,548</u>

### Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

Jo Clarkson

Terry Wilcox

Signed on behalf of the Trustees:



Date of approval:

17/06/2025

17/06/2025

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

### 1 Accounting Policies

#### Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

#### Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Fund Accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

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

#### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified and the donation is material to the accounts.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts but is described in the accounts.
- Investment income is included in the accounts when receivable.

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

### Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time, estimated useful life of the asset.

Computer Equipment 25% straight line

### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

### Taxation

The charity is exempt from tax on its charitable activities.

### Judgements and Key Sources of Estimation Uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

### 2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Gift Aid	12,520	-	<b>12,520</b>
Personal Donations	48,564	-	<b>48,564</b>
	<u>61,084</u>	<u>-</u>	<u><b>61,084</b></u>
<b>Grants and Contract Income</b>			
Charitable Grants	25,500	164,485	<b>189,985</b>
Government Grants	-	-	-
Faith Group Grants	9,056	2,000	<b>11,056</b>
Statutory Organisations	10,400	-	<b>10,400</b>
	<u>44,956</u>	<u>166,485</u>	<u><b>211,441</b></u>
<b>Total</b>	<u>106,040</u>	<u>166,485</u>	<u><b>272,525</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Gift Aid	2,820	-	<b>2,820</b>
Personal Donations	18,914	-	<b>18,914</b>
	<u>21,734</u>	<u>-</u>	<u><b>21,734</b></u>
<b>Grants and Contract Income</b>			
Charitable Grants	23,200	229,642	<b>252,842</b>
Government Grants	-	-	-
Faith Group Grants	3,125	2,000	<b>5,125</b>
Statutory Organisations	30,000	-	<b>30,000</b>
	<u>56,325</u>	<u>231,642</u>	<u><b>287,967</b></u>
<b>Total</b>	<u>78,059</u>	<u>231,642</u>	<u><b>309,701</b></u>

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

### 3 Activities for Generating Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fund Raising Events	46,485	1,025	47,510
	<u>46,485</u>	<u>1,025</u>	<u>47,510</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fund Raising Events	20,349	1,115	21,464
	<u>20,349</u>	<u>1,115</u>	<u>21,464</u>

### 4 Other Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank Interest	5,418	-	5,418
	<u>5,418</u>	<u>-</u>	<u>5,418</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank Interest	4,149	-	4,149
	<u>82</u>	<u>-</u>	<u>4,149</u>

### 5 Donated Goods, Facilities and Services

In2Out are provided office space on site at HMYOI Wetherby in order to facilitate the work that they carry out. There is no charge for the use of this office space and it is not possible to attribute an estimated cost to this donated facility due to its unique nature and location.

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

### 6 Expenditure on Charitable Activities by Expenditure Type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Governance Costs**	1,859	-	1,859
Operations Costs	20,136	10,916	31,052
Participant Costs	9,422	3,391	12,813
Staff Costs	104,630	221,504	326,134
Volunteer Costs	949	1,309	2,258
	<u>136,996</u>	<u>237,120</u>	<u>374,116</u>

#### Governance Costs\*\*

Trustee Expenses and Meeting Costs	424	-	424
Accounts and Independent Examination	1,435	-	1,435
	<u>1,859</u>	<u>-</u>	<u>1,859</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Governance Costs**	1,585	-	1,585
Operations Costs	12,252	17,931	30,183
Participant Costs	7,576	2,475	10,051
Staff Costs	83,507	202,108	285,615
Volunteer Costs	904	1,303	2,207
	<u>15,046</u>	<u>230,229</u>	<u>329,641</u>

#### Governance Costs\*\*

Trustee Expenses and Meeting Costs	265	-	265
Accounts and Independent Examination	1,320	-	1,320
	<u>1,301</u>	<u>-</u>	<u>1,585</u>

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

### 7 Expenditure on Activities For Generating Income

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Communication & fundraising costs	6,910	-	6,910
Membership fees	441	-	441
	<u>7,351</u>	<u>-</u>	<u>7,351</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Communication & fundraising costs	3,816	323	4,139
Membership fees	490	-	490
	<u>1,250</u>	<u>3,740</u>	<u>4,629</u>

### 8 Independent Examination Fees

Fees payable to the independent examiner for:

	2024	2023
	£	£
Independent examination and preparation of the financial statements	1,435	1,380
Bookkeeping and reporting services	2,424	2,424
	<u>3,859</u>	<u>3,804</u>

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

### 9 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	267,361	232,382
Social security costs	17,618	14,800
Employer contributions to pension plans	13,133	12,264
	<u>298,112</u>	<u>208,478</u>

The average headcount of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
Average headcount	11	11

No employee received employee benefits of more than £60,000 during the year.

### Key Management Personnel

The charity considers its key management personnel to be the Executive Director, Resettlement Manager and the Learning and Enrichment Manager. The total employee benefits received by key management were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Key management personnel employee benefit	115,177	96,778

### 10 Trustee Remuneration, Expenses and Donations

During the year two trustees incurred out of pocket expenses (2023: 2) for travel costs, training costs, volunteer costs and participant costs which were reimbursed during the year totalling £184 (2023: £180).

During the year the trustees made donations to the charity totalling £3,527 (2023: £720).

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

### 11 Tangible Fixed Assets

	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Cost as at 1st January 2024	4,779	4,779
Additions	1,720	1,720
Cost as at 31st December 2024	<u>6,499</u>	<u>6,499</u>
Depreciation as at 1st January 2024	2,858	2,858
Depreciation Charge	1,625	1,625
Depreciation as at 31st December 2024	<u>4,483</u>	<u>4,483</u>
Net Book Value 31st December 2024	<u>2,016</u>	<u>2,016</u>
Net Book Value 31st December 2023	1,921	1,921

### 12 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accrued Income	7,344	9,186
	<u>7,344</u>	<u>9,186</u>

### 13 Creditors: Amounts Falling Due Within One Year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	1,435	1,205
Accounts payable	1,426	-
	<u>2,861</u>	<u>1,205</u>

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

### 14 Analysis of Charitable Funds

	1 Jan 2024 £	Income £	Expenditure £	Transfers £	31 Dec 2024 £
<b>Unrestricted Funds</b>					
General Fund	199,802	157,943	(132,388)	758	<b>226,115</b>
Designated Funds					
North East	11,959	-	(11,959)	-	-
<b>Total</b>	<b>211,761</b>	<b>157,943</b>	<b>(144,347)</b>	<b>758</b>	<b>226,115</b>
<b>Restricted Funds</b>					
HMYOI Gifts	-	1,025	(944)	-	<b>81</b>
Balcombe Charitable Trust	-	40,000	(40,000)	-	-
Generation Trust	-	2,000	(2,000)	-	-
BBC Children In Need (large)	-	32,485	(32,485)	-	-
Tudor Trust	33,000	-	(33,000)	-	-
Pat Newman Memorial Trust	-	2,500	(2,500)	-	-
Bramall Foundation	10,497	-	(10,497)	-	-
Sylvia & Colin Shepherd Trust	2,000	-	(2,000)	-	-
Garfield Weston Foundation	7,636	-	(7,636)	-	-
Sebba Foundation	9,599	40,000	(35,991)	-	<b>13,608</b>
Digital Inclusion Foundation	2,055	-	(1,297)	(758)	-
National Lottery	20,000	20,000	(40,000)	-	-
Hedley Foundation	-	2,500	(2,500)	-	-
Michael and Shirley Hunt Charitable Trust	-	2,000	(2,000)	-	-
Hadley Trust	-	2,000	(2,000)	-	-
<b>Total</b>	<b>89,787</b>	<b>167,510</b>	<b>(237,120)</b>	<b>(758)</b>	<b>19,419</b>
<b>Total Funds</b>	<b>301,548</b>	<b>325,453</b>	<b>(381,467)</b>	<b>-</b>	<b>245,534</b>

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

	1 Jan 2023	Income	Expenditure	Transfers	31 Dec 2023
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	205,243	102,557	(107,328)	(670)	<b>199,802</b>
Designated Funds					
North East	14,761	-	(2,802)	-	<b>11,959</b>
<b>Total</b>	<u>220,004</u>	<u>102,557</u>	<u>(110,130)</u>	<u>(670)</u>	<u><b>211,761</b></u>
<b>Restricted Funds</b>					
HMYOI Gifts	-	1,115	(1,785)	670	-
Balcombe Charitable Trust	-	25,000	(25,000)	-	-
Generation Trust	1,000	2,000	(3,000)	-	-
BBC Children In Need (large)	-	32,485	(32,485)	-	-
Tudor Trust	30,000	33,000	(30,000)	-	<b>33,000</b>
Pat Newman Memorial Trust	-	2,500	(2,500)	-	-
Bramall Foundation	-	30,000	(19,503)	-	<b>10,497</b>
Sylvia & Colin Shepherd Trust	2,000	2,000	(2,000)	-	<b>2,000</b>
Garfield Weston Foundation	25,000	20,000	(37,364)	-	<b>7,636</b>
Fort Foundation	2,500	2,500	(5,000)	-	-
Masonic Charitable Foundation	5,000	-	(5,000)	-	-
Henry Smith Charity	15,000	15,000	(30,000)	-	-
Sebba Foundation	-	40,000	(30,401)	-	<b>9,599</b>
Digital Inclusion Foundation	-	2,157	(102)	-	<b>2,055</b>
George A Moore Trust	-	5,000	-	-	<b>5,000</b>
National Lottery	-	20,000	-	-	<b>20,000</b>
<b>Total</b>	<u>80,500</u>	<u>232,757</u>	<u>(224,140)</u>	<u>670</u>	<u><b>89,787</b></u>
<b>Total Funds</b>	<u>300,504</u>	<u>335,314</u>	<u>(334,270)</u>	<u>-</u>	<u><b>301,548</b></u>

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

### Fund Descriptions For Material Funds

HMYOI Gifts	Supporting benefits to residents in HMYOI Wetherby
Balcombe Charitable Trust	Supporting Executive Director salary
BBC Children In Need	Supporting salary, expenses and training of the Resettlement Manager
Tudor Trust	Supporting core costs of the organisation
Pat Newman Memorial Trust	Supporting the salary of the Executive Director
Joseph Rank Trust	Supporting core costs of the organisation
Bramall Foundation	Supporting salaries of Volunteer Coordinator and Yorkshire Mentor Coordinator, plus training and induction of staff and volunteers.
Sylvia & Colin Shepherd Trust	Supporting salary of Yorkshire Mentor Coordinators
George A Moore Trust	Supporting salary of Yorkshire Mentor Coordinators
Fort Foundation	Supporting the salary of the North West Mentor Coordinator
Garfield Weston Foundation	Supporting core costs of the organisation
Masonic Charitable Foundation	Supporting core costs of the organisation
Henry Smith Charity	Supporting core costs of the organisation
Normanby Charitable Trust	Supporting salary of North Yorkshire Mentor Coordinator
Charles Hayward Foundation	Supporting the salary of the North West Mentor Coordinator
South/West Yorkshire Resettlement Consortium	Supporting salary of South and West Yorkshire Mentor Coordinator
Digital Inclusion Foundation	Supporting digital inclusion of In2Out Participants
National Lottery	Supporting core costs of the organisation
Hedley Foundation	Supporting Life Skills Challenge
Michael and Shirley Hunt Charitable Trust	Supporting core costs of the organisation
Hadley Trust	Supporting core costs of the organisation
Sebba Foundation	Supporting Midlands Mentoring

# In2Out

Year Ended 31st December 2024

## Notes to the Financial Statements

### 15 Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed Assets	2,016	-	<b>2,016</b>
Current Assets	226,960	19,419	<b>246,379</b>
Creditors less than 1 year	(2,861)	-	<b>(2,861)</b>
	<u>226,115</u>	<u>19,419</u>	<u>245,534</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed Assets	1,921	-	<b>1,921</b>
Current Assets	212,399	89,787	<b>302,186</b>
Creditors less than 1 year	(2,559)	-	<b>(2,559)</b>
	<u>211,761</u>	<u>89,787</u>	<u>301,548</u>

### 16 Related Party Transactions

Related party transactions have taken place during the year, but per the charity's policy on personal safety, the details have been omitted from the accounts as permitted by the Charity SORP 2019 section 9.

The charity reviews and assesses all related party transactions in line with its conflict of interest policy and procedures to ensure transparency and integrity in its operations.

**IN2OUT**

England & Wales - Charity number 1154984

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# Accounts

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Registered Charity no. 1154984

# **In2Out**

## **Trustees Annual Report and Accounts**

**Year Ended 31st December 2023**



# **In2Out**

**Year Ended 31st December 2023**

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# In2Out

**Year Ended 31st December 2023**

## **Legal and Administrative Information**

### **Reference**

The Charity is called "In2Out" and is registered with the Charity Commission for England and Wales. In2Out is a Charitable Incorporated Organisation (CIO) incorporated on the 11 December 2013.

<b>Registered Charity Number</b>	1154984
<b>Registered Office</b>	H M Young Offender Institution York Road Wetherby LS22 5ED
<b>Date of incorporation</b>	11th December 2013

### **The Trustees**

The trustees who have served during the year until the date this report was approved are:

Dr Tony Fennerty	<i>Appointed November 2017</i>
Joanna Clarkson	<i>Appointed June 2017</i>
Rev Andrew Georgiou	<i>Appointed June 2018</i>
Lis Wilcox	<i>Appointed June 2017</i>
Terry Wilcox	<i>Appointed June 2017</i>
Mike Davies	<i>Appointed June 2021</i>
Peter Gibson	<i>Appointed January 2023</i>
Kerry Bell-Saunders	<i>Appointed January 2023</i>
Trefor Giles	<i>Appointed September 2023</i>

<b>Key Management Personnel</b>	Executive Director Resettlement Manager Learning and Enrichment Manager
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<b>Primary Bankers</b>	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ
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<b>Independent Examiner</b>	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF
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# **In2Out**

**Year Ended 31st December 2023**

## **Trustee's Annual Report**

### **Objectives and activities**

#### Objectives

To promote the relief and rehabilitation of persons who are presently, or have been, or are at risk of being detained in any penal or correctional establishment in the United Kingdom with a view to helping them better reintegrate into society and preventing reoffending by:

- Relieving their poverty and charitable need;
- Developing their capacities to identify and meet their own needs;
- Helping to find accommodation for them and their dependents.
- Developing and delivering programmes intended to change their behaviour and attitudes;
- Developing and delivering programmes that will encourage a meaningful use of their time.

The organisation shall apply Christian principles through the work so carried out.

### **Governance and Management**

Governance and oversight of the Charity is provided by a board of Trustees. The Executive Director is responsible for the day-to-day operations.

Trustees meet formally 4 times per year, in between which the Chair and Treasurer have regular contact with the Executive Director.

Regionally-based Mentor Coordinators manage volunteers in their geographic area and take responsibility for service provision for all Participants there.

In providing oversight of the CIO, the current board of Trustees may identify a need for knowledge, skills or experience that it requires for proper governance of the organisation. This may occur as a result of the retirement of an existing Trustee, or to satisfy an emerging need or trend. It will then seek to recruit new Trustees, using a defined process, who identify with the values and charitable objects of the CIO and who can help with those requirements.

The need may initially be resolved via existing networks, referrals or recommendations or it may require more extensive recruitment activity (e.g. open advertising). Identified candidates are then appointed by formal resolution for a period of 3 years. Up to 3 consecutive terms of office are permissible.

# In2Out

**Year Ended 31st December 2023**

## **Trustee's Annual Report**

### **Activities**

During 2023, In2Out supported 92 young people leaving custody to resettle into society. While the majority of those supported are 15-18-year-olds leaving HMYOI Wetherby, we also work with young people up to 21 years old as they leave other custodial establishments and with those who continue to access the services we offer beyond the initial engagement period. Amongst the cohort that we supported we continued to see significant reduction in reoffending rates against the national statistics for their age group.

We have also seen the numbers receiving longer-term support increasing. In 2023, we supported 38 young people over the age of 19, including 21 over the age of 21 years. In the majority of cases, this longer term support is much less intense and does not look like that received by those recently released from custody, but it continues to point to a 'gap' in many young people's support networks that continues to be filled by their mentor, long after our initial involvement.

The challenges facing many young people leaving juvenile Young Offenders Institutes (YOI) are huge, coming as they do from chaotic lifestyles and fractured family contexts. 61% of the young people we worked with in 2023 have been in local authority care. Through the work of our mentors, we have been able to provide support and assistance into situations where previously there has been very little.

Cooperation with Youth Offending Teams, the Probation Services and local authorities continues to help us support young people to comply with their Court or Prison orders and to best utilise the care packages available to them. Partnerships with employers, education and training establishments and housing agencies have provided many new opportunities to support successful resettlement, as well as encouraging a meaningful use of time. One-to-one mentoring has introduced new thinking skills and improved responses to difficult situations, while providing an, often lacking, element of emotional and empathetic support. Some young people have begun to engage with new communities of friends at college or in a church.

Wherever possible, there is early interaction with the young person within the prison establishment prior to release from custody. This helps to build trusting relationships that can then be carried forward into the community and support continued positive engagement with the programme.

Although the majority of the young people supported leaving HMYOI Wetherby and other establishments were male, the arrival of females at HMYOI Wetherby in late 2021 meant that we went on to support 4 girls returning to their communities in 2023.

We continued to run the Life Skills Challenge project during 2023, delivering a 12-week, module based, life skills course covering areas such as cooking, budgeting and personal hygiene to 58 young people on the Keppel Complex Needs and Napier Enhanced Support units prior to release. This figure included 7 girls. 29 of the 58 subsequently went on to request resettlement mentoring support from In2Out.

Regarding governance, we wish to confirm that the Trustees, in making decisions about the activities of In2Out, have had due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

# In2Out

**Year Ended 31st December 2023**

## **Trustee's Annual Report**

### **Review of last year and future plans**

Alongside a small core staff based at HMYOI Wetherby, the Mentor Coordinators and a group of volunteer mentors carry out both in-custody and in the community mentoring of our Participants, including supporting the Life Skills Challenge on the Keppel and Napier Units.

In addition to the work undertaken by the Trustees, a further 15 or so volunteers have provided one-to-one mentoring, administrative and fundraising support, chaperoning, Life Skills support, supervision and overall encouragement.

While the number of young people held in HMYOI Wetherby remained fairly stable throughout 2023 at around 160, the continuing trend to retain custodial sentences for 15–18-year-olds for only more serious crimes, and hence longer sentences, means our pool of potential participants is significantly smaller than the overall prison population. Despite this we received 53 new enquirers, less than in 2022, but with a higher conversion rate into full-time participants. Between 50 and 60 young people were being supported at any one time.

Future Plans – 2023 saw our first Mentor Coordinator in the Midlands. Already we have supported 8 young people that would otherwise have been beyond our geographic reach. We plan to recruit a Resettlement Manager for the Midlands in 2024 while also starting to take referrals from HMYOI Werrington, near Stoke on Trent. 2024 will also see us employ our first Monitoring and Evaluation Officer.

### **Achievements and performance**

#### **Measuring Outcomes**

Our key charitable objective is to reduce reoffending by young people leaving custody. The reoffending rate of our Participants within 12 months of release into the community is therefore a key performance indicator. Analysis of our 2023 data once again shows a reduction of recidivism by those supported by In2Out of at least 50% when compared to the national statistics for this age group. Amongst the In2Out supported Participants aged 15-18 years the 12-month reoffending drops from the national rate of around 60% to under 25%.

Notwithstanding this, whilst some of our Participants have returned to custody, many who have had a long history of offending have remained accountable to In2Out and stayed out of trouble for much longer and the severity of the offences by those who do 'cross the line' again is much lower.

#### **Service Delivery**

Mentoring and Befriending by In2Out is facilitated by 5 regionally focused Mentor Coordinators covering the areas of West Yorkshire & South Yorkshire, North Yorkshire and Humberside, the North West and the Midlands. Mentor Coordinators recruit and supervise a number of Volunteer Mentors supporting young people locally as they return to areas across the North of England.

During 2023, In2Out received 53 new referrals for support and we went on to support 92 young people as they prepared for release from custody and then reintegrated back into society in their communities, including some Participants from previous years. In total, we had contact with 105 young people throughout 2023.

Each young person is unique and as a result has unique needs, the response to which must be tailored accordingly to achieve the best outcome. Our mentors support across the range of recognised resettlement pathways of 'Accommodation', 'Education, Training & Employment', 'Health, Substance Misuse', 'Relationships', 'Finance, Benefits & Debt', 'Attitudes and Thinking', as well as 'Faith', 'Emotions' 'Offending Behaviour' and 'Life Skills'.

# **In2Out**

**Year Ended 31st December 2023**

## **Trustee's Annual Report**

### **Delivery Partnerships**

Our work with young people prior to release has been made possible through the positive working relationships we have established with Young Offenders Institutions. HMYOI Wetherby continues to be our primary feed for 15-18-year-old Participants, with significant referrals from both Chaplaincy and Resettlement teams. In addition, we continue to have excellent collaboration with HMYOI Deerbolt, HMP Northumberland and a number of other regional custodial establishments.

Post-release support continues to be provided in collaboration with the Youth Offending Teams and Probation Services, with strong working relationships with both statutory services in all the key geographic areas of return in which we work.

### **Working Practices**

In support of our Mentors, we provide online induction and safeguarding training, as well as the In2Out Mentoring and Befriending Methodology manual, supported by well-established policies and procedures. Quarterly Training events contribute to continuous personal development for all our staff, combining practical sessions looking at developing best practice within our core focus on mentoring, as well bringing in outside professionals for more targeting input of key related areas. All staff and trustees undertake annual Safeguarding training at Level 2. In addition to these inputs, each staff member was provided with regular professional staff supervision sessions with a local provider.

### **Providing Local Presence**

Our office, immediately outside the main gate at HMYOI Wetherby and provided courtesy of the Governor, allows In2Out staff with the required security clearance easy access to the prison to meet regularly with young people in custody. The location also greatly facilitates us meeting with all the relevant statutory agencies working with the young person prior to release.

# In2Out

Year Ended 31st December 2023

## Trustee's Annual Report

### Financial review

#### Reserves Policy



In addition to all restricted funds, In2out will hold unrestricted cash reserves to ensure that all of its budgeted operations are appropriately funded, with a goal to secure an ongoing balance of 6-9 months of all budgeted expenditure. The charity held unrestricted reserves of £211,761 at the end of 2023 which amounted to 8 months of budgeted expenditure.

#### Source and Application of Funds

Funds for the operation of In2Out during 2023 came mostly from several Trust and Foundation funders, with additional funds coming from supporting churches and personal gifts.

The application of funds has been almost entirely focused on the direct support of the In2Out Participants, through the provision of salaries and expenses of 4 full-time and 7 part-time workers, as well as all volunteer expenses.

Approved by the Trustees

Name of Trustee:	Terry Wilcox	Jo Clarkson
Signed on behalf of the Trustees:	 _____	 _____
Date of approval:	28/07/2024 _____	29/07/2024 _____

# In2Out

**Year Ended 31st December 2023**

## **Independent Examiners Report**

I report to the trustees on my examination of the financial statements of In2Out ('the charity') for the year ended 31 December 2023.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

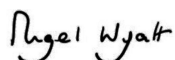
### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 29/07/2024

# In2Out

Year Ended 31st December 2023

## Statement of Financial Activities

		2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies	2	78,059	231,642	309,701	207,599
Activities for generating income	3	20,349	1,115	21,464	18,882
Other income	4	4,149	-	4,149	575
<b>Total Income</b>		<u>102,557</u>	<u>232,757</u>	<u>335,314</u>	<u>227,056</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6	105,824	223,817	329,641	284,024
Activities for generating income	7	4,306	323	4,629	10,678
<b>Total Expenditure</b>		<u>110,130</u>	<u>224,140</u>	<u>334,270</u>	<u>294,702</u>
<b>Net income / (expenditure)</b>		<u>(7,573)</u>	<u>8,617</u>	<u>1,044</u>	<u>(67,646)</u>
<b>Net Income and Net Movement In Funds</b>					
Total funds brought forward	14	220,004	80,500	300,504	368,150
Transfers	14	(670)	670	-	-
<b>Total Funds Carried Forward</b>	<b>14</b>	<u>211,761</u>	<u>89,787</u>	<u>301,548</u>	<u>300,504</u>

All income and expenditure derive from continuing activities.

# In2Out

Year Ended 31st December 2023

## Statement of Financial Position

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible fixed assets	11	1,921	1,662
<b>Current Assets</b>			
Debtors	12	7,856	9,186
Cash at bank and in hand		294,330	290,861
		<u>302,186</u>	<u>300,047</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	13	<u>2,559</u>	<u>1,205</u>
<b>Net Current Assets</b>		<u>299,627</u>	<u>298,842</u>
<b>Total Assets Less Current Liabilities</b>		<u>301,548</u>	<u>300,504</u>
<b>Net Assets</b>	15	<u>301,548</u>	<u>300,504</u>
<b>Funds of the Charity</b>			
Restricted funds		89,787	80,500
Unrestricted funds		<u>211,761</u>	<u>220,004</u>
<b>Total Charity Funds</b>	14	<u>301,548</u>	<u>300,504</u>

### Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

Terry Wilcox

Jo Clarkson

Signed on behalf of the Trustees:



Date of approval:

28/07/2024

29/07/2024

# In2Out

Year Ended 31st December 2023

## Notes to the Financial Statements

### 1 Accounting Policies

#### Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

#### Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Fund Accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

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

#### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified and the donation is material to the accounts.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts but is described in the accounts.
- Investment income is included in the accounts when receivable.

# In2Out

Year Ended 31st December 2023

## Notes to the Financial Statements

### Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time, estimated useful life of the asset.

Computer Equipment 25% straight line

### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

### Taxation

The charity is exempt from tax on its charitable activities.

### Judgements and Key Sources of Estimation Uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# In2Out

Year Ended 31st December 2023

## Notes to the Financial Statements

### 2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Gift Aid	2,820	-	<b>2,820</b>
Personal Donations	18,914	-	<b>18,914</b>
	<u>21,734</u>	<u>-</u>	<u><b>21,734</b></u>
<b>Grants and Contract Income</b>			
Charitable Grants	23,200	229,642	<b>252,842</b>
Government Grants	-	-	-
Faith Group Grants	3,125	2,000	<b>5,125</b>
Statutory Organisations	30,000	-	<b>30,000</b>
	<u>56,325</u>	<u>231,642</u>	<u><b>287,967</b></u>
<b>Total</b>	<u>78,059</u>	<u>231,642</u>	<u><b>309,701</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Gift Aid	3,064	-	<b>3,064</b>
Personal Donations	17,215	182	<b>17,397</b>
	<u>20,279</u>	<u>182</u>	<u><b>20,461</b></u>
<b>Grants and Contract Income</b>			
Charitable Grants	17,000	107,888	<b>124,888</b>
Government Grants	-	-	-
Faith Group Grants	6,250	1,000	<b>7,250</b>
Statutory Organisations	45,000	10,000	<b>55,000</b>
	<u>68,250</u>	<u>118,888</u>	<u><b>187,138</b></u>
<b>Total</b>	<u>88,529</u>	<u>119,070</u>	<u><b>207,599</b></u>

# In2Out

Year Ended 31st December 2023

## Notes to the Financial Statements

### 3 Activities for Generating Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fund Raising Events	20,349	1,115	21,464
	<u>20,349</u>	<u>1,115</u>	<u>21,464</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fund Raising Events	17,383	1,499	18,882
	<u>17,383</u>	<u>-</u>	<u>18,882</u>

### 4 Other Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank Interest	4,149	-	4,149
	<u>4,149</u>	<u>-</u>	<u>4,149</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank Interest	575	-	575
	<u>82</u>	<u>-</u>	<u>575</u>

### 5 Donated Goods, Facilities and Services

In2Out are provided office space on site at HMYOI Wetherby in order to facilitate the work that they carry out. There is no charge for the use of this office space and it is not possible to attribute an estimated cost to this donated facility due to its unique nature and location.

# In2Out

Year Ended 31st December 2023

## Notes to the Financial Statements

### 6 Expenditure on Charitable Activities by Expenditure Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Equipment and Repair Costs	-	-	-
Governance Costs**	1,585	-	1,585
Operations Costs	12,252	17,931	30,183
Participant Costs	7,576	2,475	10,051
Staff Costs	83,507	202,108	285,615
Volunteer Costs	904	1,303	2,207
	<u>105,824</u>	<u>223,817</u>	<u>329,641</u>

#### Governance Costs\*\*

Trustee Expenses and Meeting Costs	265	-	265
Accounts and Independent Examination	1,320	-	1,320
	<u>1,585</u>	<u>-</u>	<u>1,585</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Equipment and Repair Costs	504	-	504
Governance Costs**	1,717	-	1,717
Operations Costs	10,549	1,457	12,006
Participant Costs	8,296	2,737	11,033
Staff Costs	59,128	196,833	255,961
Volunteer Costs	914	1,889	2,803
	<u>15,046</u>	<u>230,229</u>	<u>284,024</u>

#### Governance Costs\*\*

Trustee Expenses and Meeting Costs	512	-	512
Accounts and Independent Examination	1,205	-	1,205
	<u>1,301</u>	<u>-</u>	<u>1,717</u>

# In2Out

Year Ended 31st December 2023

## Notes to the Financial Statements

### 7 Expenditure on Activities For Generating Income

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Communication & fundraising costs	3,816	323	4,139
Membership fees	490	-	490
	<u>4,306</u>	<u>323</u>	<u>4,629</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Communication & fundraising costs	3,210	6,957	10,167
Membership fees	511	-	511
	<u>1,250</u>	<u>3,740</u>	<u>10,678</u>

### 8 Independent Examination Fees

Fees payable to the independent examiner for:

	2023	2022
	£	£
Independent examination and preparation of the financial statements	1,380	1,205
Bookkeeping and reporting services	2,424	2,280
	<u>3,804</u>	<u>3,485</u>

# In2Out

## Year Ended 31st December 2023

### Notes to the Financial Statements

#### 9 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	232,382	217,526
Social security costs	14,800	12,666
Employer contributions to pension plans	12,264	10,288
	<u>259,446</u>	<u>208,478</u>

The average headcount of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Average headcount	11	10

No employee received employee benefits of more than £60,000 during the year.

#### Key Management Personnel

The charity considers its key management personnel to be the Executive Director, Resettlement Manager and the Learning and Enrichment Manager. The total employee benefits received by key management were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Key management personnel employee benefit	96,778	109,406

#### 10 Trustee Remuneration, Expenses and Donations

During the year two trustees incurred out of pocket expenses (2022: 2) for travel costs, training costs, volunteer costs and participant costs which were reimbursed during the year totalling £180 (2022: £103).

During the year two trustees made donations to the charity totalling £720 (2022: £920).

# In2Out

Year Ended 31st December 2023

## Notes to the Financial Statements

### 11 Tangible Fixed Assets

	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Cost as at 1st January 2023	3,326	3,326
Additions	1,453	1,453
Cost as at 31st December 2023	<u>4,779</u>	<u>4,779</u>
Depreciation as at 1st January 2023	1,663	1,663
Depreciation Charge	1,195	1,195
Depreciation as at 31st December 2023	<u>2,858</u>	<u>2,858</u>
Net Book Value 31st December 2023	<u>1,921</u>	<u>1,921</u>
Net Book Value 31st December 2022	1,663	1,663

### 12 Debtors

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accrued Income	7,856	9,186
	<u>7,856</u>	<u>9,186</u>

### 13 Creditors: Amounts Falling Due Within One Year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	1,320	1,205
Accounts payable	1,239	-
	<u>2,559</u>	<u>1,205</u>

# In2Out

Year Ended 31st December 2023

## Notes to the Financial Statements

### 14 Analysis of Charitable Funds

	1 Jan 2023	Income	Expenditure	Transfers	31 Dec 2023
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	205,243	102,557	(107,328)	(670)	<b>199,802</b>
Designated Funds					
North East	14,761	-	(2,802)	-	<b>11,959</b>
<b>Total</b>	<u>220,004</u>	<u>102,557</u>	<u>(110,130)</u>	<u>(670)</u>	<u><b>211,761</b></u>
<b>Restricted Funds</b>					
HMYOI Gifts	-	1,115	(1,785)	670	-
Balcombe Charitable Trust	-	25,000	(25,000)	-	-
Generation Trust	1,000	2,000	(3,000)	-	-
BBC Children In Need (large)	-	32,485	(32,485)	-	-
Tudor Trust	30,000	33,000	(30,000)	-	<b>33,000</b>
Pat Newman Memorial Trust	-	2,500	(2,500)	-	-
Bramall Foundation	-	30,000	(19,503)	-	<b>10,497</b>
Sylvia & Colin Shepherd Trust	2,000	2,000	(2,000)	-	<b>2,000</b>
Garfield Weston Foundation	25,000	20,000	(37,364)	-	<b>7,636</b>
Fort Foundation	2,500	2,500	(5,000)	-	-
Masonic Charitable Foundation	5,000	-	(5,000)	-	-
Henry Smith Charity	15,000	15,000	(30,000)	-	-
Normanby Charitable Trust	-	-	-	-	-
Charles Hayward Foundation	-	-	-	-	-
Sebba Foundation	-	40,000	(30,401)	-	<b>9,599</b>
Digital Inclusion Foundation	-	2,157	(102)	-	<b>2,055</b>
George A Moore Trust	-	5,000	-	-	<b>5,000</b>
National Lottery	-	20,000	-	-	<b>20,000</b>
<b>Total</b>	<u>80,500</u>	<u>232,757</u>	<u>(224,140)</u>	<u>670</u>	<u><b>89,787</b></u>
<b>Total Funds</b>	<u>300,504</u>	<u>335,314</u>	<u>(334,270)</u>	<u>-</u>	<u><b>301,548</b></u>

# In2Out

Year Ended 31st December 2023

## Notes to the Financial Statements

	1 Jan 2022	Income	Expenditure	Transfers	31 Dec 2022
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	183,752	106,487	(84,829)	(167)	<b>205,243</b>
Designated Funds					
North East	14,761	-	-	-	<b>14,761</b>
<b>Total</b>	<b>198,513</b>	<b>106,487</b>	<b>(84,829)</b>	<b>(167)</b>	<b>220,004</b>
<b>Restricted Funds</b>					
HMYOI Gifts	472	1,681	(2,320)	167	-
Balcombe Charitable Trust	24,999	-	(24,999)	-	-
Generation Trust	-	1,000	-	-	<b>1,000</b>
BBC Children In Need (small)	-	-	-	-	-
BBC Children In Need (large)	17,867	15,368	(33,235)	-	-
Tudor Trust	30,000	30,000	(30,000)	-	<b>30,000</b>
Pat Newman Memorial Trust	2,000	-	(2,000)	-	-
Joseph Rank Trust	20,000	10,000	(30,000)	-	-
Bramall Foundation	7,348	-	(7,348)	-	-
Sylvia & Colin Shepherd Trust	2,000	2,000	(2,000)	-	<b>2,000</b>
George A Moore Trust	2,546	-	(2,546)	-	-
Garfield Weston Foundation	20,000	20,000	(15,000)	-	<b>25,000</b>
Fort Foundation	-	2,500	-	-	<b>2,500</b>
David Brooke Charity	405	-	(405)	-	-
Masonic Charitable Foundation	5,000	5,000	(5,000)	-	<b>5,000</b>
Henry Smith Charity	15,000	30,000	(30,000)	-	<b>15,000</b>
Normanby Charitable Trust	5,000	-	(5,000)	-	-
Charles Hayward Foundation	7,000	-	(7,000)	-	-
Leeds City Council Youth Justice Service	10,000	-	(10,000)	-	-
Sebba Foundation	-	3,020	(3,020)	-	-
<b>Total</b>	<b>169,637</b>	<b>120,569</b>	<b>(209,873)</b>	<b>167</b>	<b>80,500</b>
<b>Total Funds</b>	<b>368,150</b>	<b>227,056</b>	<b>(294,702)</b>	<b>-</b>	<b>300,504</b>

# In2Out

Year Ended 31st December 2023

## Notes to the Financial Statements

### Fund Descriptions For Material Funds

HMYOI Support	Supporting benefits to residents in HMYOI Wetherby
Balcombe Charitable Trust	Supporting Executive Director salary
BBC Children In Need (large)	Supporting salary, expenses and training of the Resettlement Manager
Tudor Trust	Supporting core costs of the organisation
Pat Newman Memorial Trust	Supporting the salary of the Executive Director
Joseph Rank Trust	Supporting core costs of the organisation
Bramall Foundation	Supporting salary of Volunteer Coordinator, plus training and induction of staff and volunteers
Sylvia & Colin Shepherd Trust	Supporting salary of Yorkshire Mentor Coordinators
George A Moore Trust	Supporting salary of Yorkshire Mentor Coordinators
Fort Foundation	Supporting the salary of the North West Mentor Coordinator
Garfield Weston Foundation	Supporting core costs of the organisation
Masonic Charitable Foundation	Supporting core costs of the organisation
Henry Smith Charity	Supporting core costs of the organisation
Normanby Charitable Trust	Supporting salary of North Yorkshire Mentor Coordinator
Charles Hayward Foundation	Supporting the salary of the North West Mentor Coordinator
South/West Yorkshire Resettlement Consortium	Supporting salary of South and West Yorkshire Mentor Coordinator
Digital Inclusion Foundation	Supporting digital inclusion of In2Out Participants
National Lottery	Supporting core costs of the organisation

# In2Out

Year Ended 31st December 2023

## Notes to the Financial Statements

### 15 Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed Assets	1,921	-	<b>1,921</b>
Current Assets	212,399	89,787	<b>302,186</b>
Creditors less than 1 year	(2,559)	-	<b>(2,559)</b>
	<b>211,761</b>	<b>89,787</b>	<b>301,548</b>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed Assets	1,662	-	<b>1,662</b>
Current Assets	219,547	80,500	<b>300,047</b>
Creditors less than 1 year	(1,205)	-	<b>(1,205)</b>
	<b>220,004</b>	<b>80,500</b>	<b>300,504</b>

### 16 Related Party Transactions

Related party transactions have taken place during the year, but per the charity's policy on personal safety, the details have been omitted from the accounts as permitted by the Charity SORP 2019 section 9.

The charity reviews and assesses all related party transactions in line with its conflict of interest policy and procedures to ensure transparency and integrity in its operations.

**IN2OUT**

England & Wales - Charity number 1154984

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# Accounts

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Registered Charity no. 1154984

**In2Out**

**Trustees Annual Report and Accounts**

**Year Ended 31st December 2022**



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Out**

# **In2Out**

**Year Ended 31st December 2022**

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# In2Out

Year Ended 31st December 2022

## Legal and Administrative Information

### Reference

The Charity is called "In2Out" and is registered with the Charity Commission for England and Wales. In2Out is a Charitable Incorporated Organisation (CIO) incorporated on the 11 December 2013.

<b>Registered Charity Number</b>	1154984
<b>Registered Office</b>	H M Young Offender Institution York Road Wetherby LS22 5ED
<b>Date of incorporation</b>	11th December 2013

### The Trustees

The trustees who have served during the year until the date this report was approved are:

Dr Tony Fennerty	<i>Appointed November 2017</i>
Jillian Myers	<i>Retired December 2022</i>
Joanna Clarkson	<i>Appointed June 2017</i>
Rev Andrew Georgiou	<i>Appointed June 2018</i>
Lis Wilcox	<i>Appointed June 2017</i>
Terry Wilcox	<i>Appointed June 2017</i>
Rev Paul Hooper	<i>Retired December 2022</i>
Mike Davies	<i>Appointed June 2021</i>
Peter Gibson	<i>Appointed January 2023</i>
Kerry Bell-Saunders	<i>Appointed January 2023</i>

<b>Key Management Personnel</b>	Executive Director Resettlement Manager Learning and Enrichment Manager
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<b>Primary Bankers</b>	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ
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<b>Independent Examiner:</b>	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF
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# **In2Out**

**Year Ended 31st December 2022**

## **Trustee's Annual Report**

### **Objectives and activities**

#### Objectives

To promote the relief and rehabilitation of persons who are presently, or have been, or are at risk of being detained in any penal or correctional establishment in the United Kingdom with a view to helping them better reintegrate into society and preventing reoffending by:

- Relieving their poverty and charitable need;
- Developing their capacities to identify and meet their own needs;
- Helping to find accommodation for them and their dependents.
- Developing and delivering programmes intended to change their behaviour and attitudes;
- Developing and delivering programmes that will encourage a meaningful use of their time.

The organisation shall apply Christian principles through the work so carried out.

### **Governance and Management**

Governance and oversight of the Charity is provided by a board of Trustees. The Executive Director is responsible for the day-to-day operations.

Trustees meet formally 4 times per year, in between which the Chair and Treasurer have regular contact with the Executive Director.

Regionally-based Mentor Coordinators manage volunteers in their geographic area and take responsibility for service provision for all Participants there.

In providing oversight of the CIO, the current board of Trustees may identify a need for knowledge, skills or experience that it requires for proper governance of the organisation. This may occur as a result of the retirement of an existing Trustee, or to satisfy an emerging need or trend. It will then seek to recruit new Trustees, using a defined process, who identify with the values and charitable objects of the CIO and who can help with those requirements.

The need may initially be resolved via existing networks, referrals or recommendations or it may require more extensive recruitment activity (e.g. open advertising). Identified candidates are then appointed by formal resolution for a period of 3 years. Up to 3 consecutive terms of office are permissible.

# In2Out

**Year Ended 31st December 2022**

## **Trustee's Annual Report**

### **Activities**

During 2022, In2Out supported 84 young people leaving custody to resettle into society. While the majority of those supported are 15-18-year-olds leaving HMYOI Wetherby, we also work with young people up to 21 years old as they leave other custodial establishments and with those who continue to access the services we offer beyond the initial engagement period. Amongst the cohort that we supported we continued to see significant reduction in reoffending rates against the national statistics for their age group.

We have also seen the numbers receiving longer-term support increasing. In 2022, we supported 38 young people over the age of 19, including 11 over the age of 21 years. In the majority of cases, this longer-term support is much less intense and does not look like that received by those recently released from custody, but points to a 'gap' in many young people's support networks that continues to be filled by their mentor, long after our initial involvement.

The challenges facing many young people leaving juvenile Young Offenders Institutions (YOI) are huge, coming as they do from chaotic lifestyles and fractured family contexts. Over 60% of the young people we worked with in 2022 have been in local authority care. Through the work of our mentors, we have been able to provide support and assistance into situations where previously there has been very little.

Cooperation with Youth Offending Teams, the Probation Services and local authorities continues to help us support young people to comply with their Court or Prison orders and to best utilise the care packages available to them. Partnerships with employers, education and training establishments and housing agencies have provided many new opportunities to support successful resettlement, as well as encouraging a meaningful use of time. One-to-one mentoring has introduced new thinking skills and improved responses to difficult situations, while providing an, often lacking, element of emotional and empathetic support. Some young people have begun to engage with new communities of friends at college or in a church.

Wherever possible, there is early interaction with the young person within the prison establishment prior to release from custody. This helps to build trusting relationships that can then be carried forward into the community and support continued positive engagement with the programme.

Although the majority of the young people supported leaving HMYOI Wetherby and other establishments were male, the arrival of females at HMYOI Wetherby in late 2021 meant that we went on to support 4 girls returning to their communities in 2022.

We continued to run the Life Skills Challenge project during 2022, delivering a 12-week, module based, life skills course covering areas such as cooking, budgeting and personal hygiene to 47 young people on the Keppel Complex Needs and Napier Enhanced Support units prior to release. This figure included 10 girls. 17 of the 47 subsequently went on to request resettlement mentoring support from In2Out.

Regarding governance, we wish to confirm that the Trustees, in making decisions about the activities of In2Out, have had due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

# In2Out

**Year Ended 31st December 2022**

## **Trustee's Annual Report**

### **Review of last year and future plans**

Alongside a small core staff based at HMYOI Wetherby, the Mentor Coordinators and a group of volunteer mentors carry out both in-custody and in-the-community mentoring of our Participants, including supporting the Life Skills Challenge on the Keppel and Napier Units.

In addition to the work undertaken by the Trustees, a further 15 or so volunteers have provided one-to-one mentoring, administrative and fundraising support, DBS checking, chaperoning, Life Skills support, supervision and overall encouragement.

While the number of young people in custody remained fairly stable, with just a small decrease in overall numbers, greater access to the prison and new resources making In2Out's offer to young people more publicised when compared to 2020 and 2021 meant that new enquirers numbered 72, an increase of 10 over 2021.

Future Plans – the conversation started in 2021 with HMYOI Werrington continued, including a visit with the Governor and senior resettlement and chaplaincy staff in June 2022. By the close of the year recruitment had begun for increased mentoring capacity in the Midlands region and significant contacts had been made as we look to expand further into the region in 2023.

### **Achievements and performance**

#### **Measuring Outcomes**

Our key charitable objective is to reduce reoffending by young people leaving custody. The reoffending rate of our Participants within 12 months of release into the community is therefore a key performance indicator. Analysis of our 2022 data once again shows a reduction of recidivism by those supported by In2Out of at least 50% when compared to the national statistics for this age group. Amongst the In2Out supported Participants aged 15-18 years the 12-month reoffending drops from the national rate of over 65% to under 25%.

Notwithstanding this, whilst some of our Participants have returned to custody, many who have had a long history of offending have remained accountable to In2Out and stayed out of trouble for much longer and the severity of the offences by those who do 'cross the line' again is much lower.

#### **Service Delivery**

Mentoring and Befriending by In2Out is facilitated by 3 regionally focused Mentor Coordinators covering the areas of West Yorkshire & South Yorkshire, North Yorkshire and Humberside and the North West. Mentor Coordinators recruit and supervise a number of Volunteer Mentors supporting young people locally as they return to areas across the North of England.

During 2022, In2Out received 72 new referrals for support (still below the almost 100 pre-Covid, but an increase of 10 when compared to 2021), and we went on to support 74 young people as they prepared for release from custody and then reintegrated back into society in their communities, including some Participants from previous years. In total, we had contact with over 119 young people throughout 2022.

Each young person is unique and as a result has unique needs, the response to which must be tailored accordingly to achieve the best outcome. Our mentors support across the range of recognised resettlement pathways of 'Accommodation', 'Education, Training & Employment', 'Health, Substance Misuse', 'Relationships', 'Finance, Benefits & Debt', 'Attitudes and Thinking', as well as 'Faith', 'Emotions', 'Offending Behaviour' and 'Life Skills'.

# **In2Out**

**Year Ended 31st December 2022**

## **Trustee's Annual Report**

### **Delivery Partnerships**

Our work with young people prior to release has been made possible through the positive working relationships we have established with Young Offenders Institutions. HMYOI Wetherby continues to be our primary feed for 15-18-year-old Participants, with significant referrals from both Chaplaincy and Resettlement teams. In addition, we continue to have excellent collaboration with HMYOI Deerbolt, HMP Northumberland and a number of other regional custodial establishments.

Post-release support continues to be provided in collaboration with the Youth Offending Teams and Probation Services, with strong working relationships with both statutory services in all the key geographic areas of return in which we work.

In 2022, we also worked closely in collaboration with Barnardo's who were piloting a resettlement mentoring programme in Greater Manchester.

### **Working Practices**

In support of our Mentors, we provide online induction and safeguarding training, as well as the In2Out Mentoring and Befriending Methodology manual, supported by well-established policies and procedures. Quarterly Training events contribute to continuous personal development for all our staff, combining practical sessions looking at developing best practice within our core focus on mentoring, as well bringing in outside professionals for more targeting input of key related areas. All staff and trustees undertake annual Safeguarding training at Level 2. In addition to these inputs, each staff member was provided with regular professional staff supervision sessions with a local provider.

### **Providing Local Presence**

Our office, immediately outside the main gate at HMYOI Wetherby and provided courtesy of the Governor, allows In2Out staff with the required security clearance easy access to the prison to meet regularly with young people in custody. The location also greatly facilitates us meeting with all the relevant statutory agencies working with the young person prior to release.

# In2Out

Year Ended 31st December 2022

## Trustee's Annual Report

### Financial review

#### Reserves Policy

In addition to all restricted funds, In2out will hold unrestricted cash reserves to ensure that all of its budgeted operations are appropriately funded, with a goal to secure an ongoing balance of 3-6 months of all budgeted expenditure. The charity held unrestricted reserves of £220,004 at the end of 2022 (in part as a continued consequence of reduced expenditure and robust fundraising during Covid) which amounted to 8 months of budgeted expenditure.

#### Source and Application of Funds

Funds for the operation of In2Out during 2022 came mostly from several Trust and Foundation funders, with additional funds coming from supporting churches and personal gifts.

The application of funds has been almost entirely focused on the direct support of the In2Out Participants, through the provision of salaries and expenses of 4 full-time and 7 part-time workers, as well as all volunteer expenses.

Approved by the Trustees

Name of Trustee:

Terry Wilcox

Jo Clarkson

Signed on behalf of the Trustees:





Date of approval:

29/05/2023

31/05/2023

# In2Out

**Year Ended 31st December 2022**

## **Independent Examiners Report**

I report to the trustees on my examination of the financial statements of In2Out ('the charity') for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

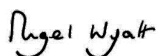
### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 01/06/2023

# In2Out

Year Ended 31st December 2022

## Statement of Financial Activities

		2022		2021
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Income</b>				
Donations and legacies	2	88,529	119,070	207,599
Activities for generating income	3	17,383	1,499	18,882
Other income	4	575	-	575
<b>Total Income</b>		<u>106,487</u>	<u>120,569</u>	<u>227,056</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6	81,108	202,916	284,024
Activities for generating income	7	3,721	6,957	10,678
<b>Total Expenditure</b>		<u>84,829</u>	<u>209,873</u>	<u>294,702</u>
<b>Net income / (expenditure)</b>		<u>21,658</u>	<u>(89,304)</u>	<u>(67,646)</u>
<b>Net income and net movement in funds</b>				
Total funds brought forward	14	198,513	169,637	368,150
Transfers	14	(167)	167	-
<b>Total funds carried forward</b>	<b>14</b>	<u>220,004</u>	<u>80,500</u>	<u>300,504</u>

All income and expenditure derive from continuing activities.

# In2Out

Year Ended 31st December 2022

## Statement of Financial Position

	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	11	1,662	2,494
<b>Current assets</b>			
Debtors	12	9,186	19,348
Cash at bank and in hand		290,861	347,994
		<u>300,047</u>	<u>367,342</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>1,205</u>	<u>1,686</u>
<b>Net current assets</b>		<u>298,842</u>	<u>365,656</u>
<b>Total assets less current liabilities</b>		<u>300,504</u>	<u>368,150</u>
<b>Net assets</b>	15	<u>300,504</u>	<u>368,150</u>
<b>Funds of the charity</b>			
Restricted funds	14	80,500	169,637
Unrestricted funds		<u>220,004</u>	<u>198,513</u>
<b>Total charity funds</b>		<u>300,504</u>	<u>368,150</u>

### Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

Terry Wilcox

Jo Clarkson

Signed on behalf of the Trustees:





Date of approval:

29/05/2023

31/05/2023

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

### 1 Accounting Policies

#### Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

#### Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Fund Accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

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

#### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified and the donation is material to the accounts.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts but is described in the accounts.
- Investment income is included in the accounts when receivable.

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible fixed assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time, estimated useful life of the asset.

Computer Equipment 25% straight line

### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

### Taxation

The charity is exempt from tax on its charitable activities.

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

### 2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Gift Aid	3,064	-	<b>3,064</b>
Personal Donations	17,215	182	<b>17,397</b>
	<u>20,279</u>	<u>182</u>	<u><b>20,461</b></u>
<b>Grants and Contract Income</b>			
Charitable Grants	17,000	107,888	<b>124,888</b>
Government Grants	-	-	-
Faith Group Grants	6,250	1,000	<b>7,250</b>
Statutory Organisations	45,000	10,000	<b>55,000</b>
	<u>68,250</u>	<u>118,888</u>	<u><b>187,138</b></u>
<b>Total</b>	<u>88,529</u>	<u>119,070</u>	<u><b>207,599</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Gift Aid	3,477	-	<b>3,477</b>
Personal Donations	20,226	-	<b>20,226</b>
	<u>23,703</u>	<u>-</u>	<u><b>23,703</b></u>
<b>Grants and Contract Income</b>			
Charitable Grants	17,750	219,864	<b>237,614</b>
Government Grants	-	13,661	<b>13,661</b>
Faith Group Grants	2,300	1,165	<b>3,465</b>
Statutory Organisations	44,055	17,500	<b>61,555</b>
	<u>64,105</u>	<u>252,190</u>	<u><b>316,295</b></u>
<b>Total</b>	<u>87,808</u>	<u>252,190</u>	<u><b>339,998</b></u>

#### Government Grants

During the year ending 2021 In2Out received government grants through the Covid-19 job retention scheme. The total amount received during the year was £13,661.

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

### 3 Activities for generating income

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>
Fund Raising Events	17,383	1,499	<b>18,882</b>
	<u>17,383</u>	<u>1,499</u>	<u><b>18,882</b></u>

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>
Fund Raising Events	9,061	-	<b>9,061</b>
	<u>9,061</u>	<u>-</u>	<u><b>9,061</b></u>

### 4 Other Income

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>
Bank Interest	575	-	<b>575</b>
	<u>575</u>	<u>-</u>	<u><b>575</b></u>

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>
Bank Interest	11	-	<b>11</b>
	<u>82</u>	<u>-</u>	<u><b>11</b></u>

### 5 Donated goods, facilities and services

In2Out are provided office space on site at HMYOI Wetherby in order to facilitate the work that they carry out. There is no charge for the use of this office space and it is not possible to attribute an estimated cost to this donated facility due to its unique nature and location.

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

### 6 Expenditure on charitable activities by expenditure type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Equipment and Repair Costs	504	-	504
Governance Costs**	1,717	-	1,717
Operations Costs	10,549	1,457	12,006
Participant Costs	8,296	2,737	11,033
Staff Costs	59,128	196,833	255,961
Volunteer Costs	914	1,889	2,803
	<u>81,108</u>	<u>202,916</u>	<u>284,024</u>

#### Governance Costs\*\*

Trustee Expenses and Meeting Costs	512	-	512
Accounts and Independent Examination	1,205	-	1,205
	<u>1,717</u>	<u>-</u>	<u>1,717</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Equipment and Repair Costs	1,205	8,136	9,341
Governance Costs**	1,168	111	1,279
Operations Costs	1,586	14,407	15,993
Participant Costs	3,306	4,799	8,105
Staff Costs	32,757	185,403	218,160
Volunteer Costs	304	3,559	3,863
	<u>15,046</u>	<u>230,229</u>	<u>256,741</u>

#### Governance Costs\*\*

Trustee Expenses and Meeting Costs	34	111	145
Accounts and Independent Examination	1,134	-	1,134
	<u>1,301</u>	<u>-</u>	<u>1,279</u>

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

### 7 Expenditure on activities for generating income

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Communication & fundraising costs	3,210	6,957	10,167
Membership fees	511	-	511
Website build & maintenance	-	-	-
	<u>3,721</u>	<u>6,957</u>	<u>10,678</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Communication & fundraising costs	480	1,435	1,915
Membership fees	90	167	257
Website build & maintenance	68	210	278
	<u>1,250</u>	<u>3,740</u>	<u>2,450</u>

### 8 Independent examination fees

Fees payable to the independent examiner for:

	2022	2021
	£	£
Independent examination and preparation of the financial statements	1,205	1,134
Bookkeeping and reporting services	2,280	2,160
	<u>3,485</u>	<u>3,294</u>

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

### 9 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	217,526	185,513
Social security costs	12,666	9,293
Employer contributions to pension plans	10,288	9,276
	<u>240,480</u>	<u>208,478</u>

The average head count of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
Average Head Count	10	11

No employee received employee benefits of more than £60,000 during the year was as follows:

### Key Management Personnel

The charity considers its key management personnel to be the Executive Director, Resettlement Manager and the Learning and Enrichment Manager. The total employee benefits received by key management were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Key management personnel employee benefit	109,406	101,093

### 10 Trustee remuneration, expenses and donations

During the year two trustees incurred out of pocket expenses (2021: 2) for travel costs, volunteer costs and participant costs which were reimbursed during the year totalling £103 (2021: £167.14).

During the year two trustees made donations to the charity totalling £920 (2021: £720).

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

### 11 Tangible Fixed Assets

	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Cost as at 1st January 2022	3,326	3,326
Additions	-	-
Cost as at 31st December 2022	<u>3,326</u>	<u>3,326</u>
Depreciation as at 1st January 2022	832	832
Depreciation Charge	832	832
Depreciation as at 31st December 2022	<u>1,664</u>	<u>1,664</u>
Net Book Value 31st December 2022	<u>1,662</u>	<u>1,662</u>
Net Book Value 31st December 2021	2,494	2,494

### 12 Debtors

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accrued Income	9,186	19,348
	<u>9,186</u>	<u>19,348</u>

### 13 Creditors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	1,205	1,134
Trade Creditors	-	552
	<u>1,205</u>	<u>1,686</u>

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

### 14 Analysis of Charitable Funds

	1 Jan 2022 £	Income £	Expenditure £	Transfers £	31 Dec 2022 £
<b>Unrestricted Funds</b>					
General Fund	183,752	106,487	(84,829)	(167)	<b>205,243</b>
Designated Funds					
North East	14,761	-	-	-	<b>14,761</b>
<b>Total</b>	<b>198,513</b>	<b>106,487</b>	<b>(84,829)</b>	<b>(167)</b>	<b>220,004</b>
<b>Restricted Funds</b>					
HMYOI Gifts	472	1,681	(2,320)	167	-
Balcombe Charitable Trust	24,999	-	(24,999)	-	-
Generation Trust	-	1,000	-	-	<b>1,000</b>
BBC Children In Need (small)	-	-	-	-	-
BBC Children In Need (large)	17,867	15,368	(33,235)	-	-
Tudor Trust	30,000	30,000	(30,000)	-	<b>30,000</b>
Pat Newman Memorial Trust	2,000	-	(2,000)	-	-
Joseph Rank Trust	20,000	10,000	(30,000)	-	-
Bramall Foundation	7,348	-	(7,348)	-	-
Sylvia & Colin Shepherd Trust	2,000	2,000	(2,000)	-	<b>2,000</b>
George A Moore Trust	2,546	-	(2,546)	-	-
Garfield Weston Foundation	20,000	20,000	(15,000)	-	<b>25,000</b>
Fort Foundation	-	2,500	-	-	<b>2,500</b>
David Brooke Charity	405	-	(405)	-	-
Masonic Charitable Foundation	5,000	5,000	(5,000)	-	<b>5,000</b>
Henry Smith Charity	15,000	30,000	(30,000)	-	<b>15,000</b>
Normanby Charitable Trust	5,000	-	(5,000)	-	-
Charles Hayward Foundation	7,000	-	(7,000)	-	-
Leeds City Council Youth Justice Service	10,000	-	(10,000)	-	-
<b>Total</b>	<b>169,637</b>	<b>117,549</b>	<b>(206,853)</b>	<b>167</b>	<b>80,500</b>
<b>Total Funds</b>	<b>368,150</b>	<b>224,036</b>	<b>(291,682)</b>	<b>-</b>	<b>300,504</b>

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

	1 Jan 2021	Income	Expenditure	Transfers	31 Dec 2021
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	137,703	96,880	(37,316)	(13,515)	<b>183,752</b>
Designated Funds					
North East	3,409	-	(3,648)	15,000	<b>14,761</b>
<b>Total</b>	<b>141,112</b>	<b>96,880</b>	<b>(40,964)</b>	<b>1,485</b>	<b>198,513</b>
<b>Restricted Funds</b>					
HMYOI Gifts	884	1,165	(1,577)	-	<b>472</b>
Balcombe Charitable Trust	-	50,000	(25,001)	-	<b>24,999</b>
BBC Children In Need (small)	5,437	2,500	(7,937)	-	-
BBC Children In Need (large)	4,454	36,364	(22,052)	(899)	<b>17,867</b>
Tudor Trust	3,637	30,000	(3,637)	-	<b>30,000</b>
Pat Newman Memorial Trust	2,000	2,000	(2,000)	-	<b>2,000</b>
Joseph Rank Trust	16,295	-	(15,709)	(586)	-
Bramall Foundation	21,276	-	(13,928)	-	<b>7,348</b>
Sylvia & Colin Shepherd Trust	1,406	2,000	(1,406)	-	<b>2,000</b>
George A Moore Trust	5,000	5,000	(7,454)	-	<b>2,546</b>
Violence Reduction Unit	-	10,000	(10,000)	-	-
Garfield Weston Foundation	12,790	20,000	(12,790)	-	<b>20,000</b>
Fort Foundation	-	2,500	(2,500)	-	-
Lloyd's Bank Foundation	31,750	-	(31,750)	-	-
AB Charitable Trust	10,000	-	(10,000)	-	-
David Brooke Charity	2,230	-	(1,825)	-	<b>405</b>
Masonic Charitable Foundation	5,000	5,000	(5,000)	-	<b>5,000</b>
Henry Smith Charity	15,000	30,000	(30,000)	-	<b>15,000</b>
Covid-19 Job Retention Scheme Grants	-	13,661	(13,661)	-	-
Normanby Charitable Trust	-	5,000	-	-	<b>5,000</b>
Charles Hayward Foundation	-	7,000	-	-	<b>7,000</b>
Joseph Levy Foundation	-	20,000	-	-	<b>20,000</b>
South/West Yorkshire Resettlement Consortium	-	10,000	-	-	<b>10,000</b>
<b>Total</b>	<b>137,159</b>	<b>252,190</b>	<b>(218,227)</b>	<b>(1,485)</b>	<b>169,637</b>
<b>Total Funds</b>	<b>278,271</b>	<b>349,070</b>	<b>(259,191)</b>	<b>-</b>	<b>368,150</b>

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

### Fund transfers 2021

During the year the trustees transferred the following amounts between funds:

£899 from BBC Children In Need to the general fund for the purchase of computer equipment (fixed asset).

£585.86 from The Joseph Rank Trust to the general fund for the purchase of computer equipment (fixed asset).

### Fund descriptions for material funds

HMYOI Support	Supporting benefits to residents in HMYOI Wetherby
Balcombe Charitable Trust	Supporting Executive Director salary
BBC Children In Need (large)	Supporting salary, expenses and training of the Resettlement Manager
Tudor Trust	Supporting core costs of the organisation
Pat Newman Memorial Trust	Supporting the salary of the Executive Director
Joseph Rank Trust	Supporting core costs of the organisation
Bramall Foundation	Supporting salary of Volunteer Coordinator, plus training and induction of staff and volunteers
Sylvia & Colin Shepherd Trust	Supporting salary of Yorkshire Mentor Coordinators
George A Moore Trust	Supporting salary of Yorkshire Mentor Coordinators
Fort Foundation	Supporting the salary of the North West Mentor Coordinator
Garfield Weston Foundation	Supporting core costs of the organisation
Violence Reduction Unit	Supporting mentoring of young people in South and West Yorkshire
David Brooke Charity	Supporting direct participant costs including leaving custody kits and mobile phones etc.
Masonic Charitable Foundation	Supporting core costs of the organisation
Henry Smith Charity	Supporting core costs of the organisation
Covid-19 Job Retention Scheme Grants	Covid-19 job Retention Scheme Grants for employees on furlough due to the pandemic
Normanby Charitable Trust	Supporting salary of North Yorkshire Mentor Coordinator
Charles Hayward Foundation	Supporting the salary of the North West Mentor Coordinator
Joseph Levy Foundation	Supporting core costs of the organisation
South/West Yorkshire Resettlement Consortium	Supporting salary of South and West Yorkshire Mentor Coordinator

# In2Out

Year Ended 31st December 2022

## Notes to the Financial Statements

### 15 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed Assets	1,662	-	<b>1,662</b>
Current Assets	219,547	80,500	<b>300,047</b>
Creditors less than 1 year	(1,205)	-	<b>(1,205)</b>
	<u><b>220,004</b></u>	<u><b>80,500</b></u>	<u><b>300,504</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets	2,494	-	<b>2,494</b>
Current Assets	197,705	169,637	<b>367,342</b>
Creditors less than 1 year	(1,686)	-	<b>(1,686)</b>
	<u><b>198,513</b></u>	<u><b>169,637</b></u>	<u><b>368,150</b></u>

### 16 Related party transactions

The charity employ the a close family relative of trustee's L Wilcox and T Wilcox resulting in related party transactions. The total remuneration received during the year including employer pension contributions and employer national insurance contributions amounted to £19,811. The name of the employee has been omitted from this disclose on the grounds of personal safety as permitted by the Charity's SORP 2019 section 9.

### 17 Prior Period Adjustment

A prior period adjustment has been completed decreasing the 2021 closing restricted fund and increasing the unrestricted fund balance by £7,500. Upon review of the restricted funds carried forward from 2021 it was highlighted that the £7,500 of income has been incorrectly allocated to the Violence Reduction Unit restricted fund instead of the unrestricted fund.

	Original £	Restated £
<b>Fund balances carried forward</b>		
Unrestricted General Fund	176,252	183,752
Restricted Fund	177,137	169,637
<b>Donations and legacies Income</b>		
Unrestricted	80,308	87,808
Restricted	<u>259,690</u>	<u>252,190</u>
	<u>339,998</u>	<u>339,998</u>

**IN2OUT**

England & Wales - Charity number 1154984

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# Accounts

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Registered Charity no. 1154984

# **In2Out**

## **Trustees Annual Report and Accounts**

**Year Ended 31st December 2021**



# **In2Out**

**Year Ended 31st December 2021**

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# In2Out

Year Ended 31st December 2021

## Legal and Administrative Information

### Reference

The Charity is called "In2Out" and is registered with the Charity Commission for England and Wales. In2Out is a Charitable Incorporated Organisation (CIO) incorporated on the 11 December 2013.

<b>Registered Charity Number</b>	1154984
<b>Registered Office</b>	H M Young Offender Institution York Road Wetherby LS22 5ED
<b>Date of incorporation</b>	11th December 2013

### The Trustees

The trustees who have served during the year until the date this report was approved are:

Dr Tony Fennerty	<i>Appointed November 2017</i>
Jillian Myers	<i>Appointed November 2013</i>
Joanna Clarkson	<i>Appointed June 2017</i>
Rev Andrew Georgiou	<i>Appointed June 2018</i>
Lis Wilcox	<i>Appointed June 2017</i>
Terry Wilcox	<i>Appointed June 2017</i>
Rev Paul Hooper	<i>Appointed November 2013</i>
Mike Davies	<i>Appointed June 2021</i>

### Key Management Personnel

Executive Director  
Resettlement Manager  
Learning and Enrichment Manager

### Primary Bankers

CAF Bank  
25 Kings Hill Ave  
Kings Hill  
West Malling  
ME19 4JQ

### Independent Examiner:

Nigel Wyatt BSC FCA  
Wyatt & Co Chartered Accountants  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

# **In2Out**

**Year Ended 31st December 2021**

## **Trustee's Annual Report**

### **Objectives and activities**

#### Objectives

To promote the relief and rehabilitation of persons who are presently, or have been, or are at risk of being detained in any penal or correctional establishment in the United Kingdom with a view to helping them better reintegrate into society and preventing reoffending by:

- Relieving their poverty and charitable need;
- Developing their capacities to identify and meet their own needs;
- Helping to find accommodation for them and their dependents.
- Developing and delivering programmes intended to change their behaviour and attitudes;
- Developing and delivering programmes that will encourage a meaningful use of their time.

The organisation shall apply Christian principles through the work so carried out.

### **Governance and Management**

Governance and oversight of the Charity is provided by a board of Trustees. The Executive Director is responsible for the day-to-day operations.

Trustees meet formally 4 times per year, in between which the Chair and Treasurer have regular contact with the Executive Director.

Regionally-based Mentor Coordinators manage volunteers in their geographic area and take responsibility for service provision for all Participants there.

In providing oversight of the CIO, the current board of Trustees may identify a need for knowledge, skills or experience that it requires for proper governance of the organisation. This may occur as a result of the retirement of an existing Trustee, or to satisfy an emerging need or trend. It will then seek to recruit new Trustees, using a defined process, who identify with the values and charitable objects of the CIO and who can help with those requirements.

The need may initially be resolved via existing networks, referrals or recommendations or it may require more extensive recruitment activity (e.g. open advertising). Identified candidates are then appointed by formal resolution for a period of 3 years. Up to 3 consecutive terms of office are permissible.

# **In2Out**

**Year Ended 31st December 2021**

## **Trustee's Annual Report**

### **Activities**

During 2021, In2Out supported 74 young people leaving custody to resettle into society. While the majority of those supported continue to be 15-18-year-olds leaving HMYOI Wetherby, we also worked with young people up to 21 years old as they left other custodial establishments. Amongst the cohort that we supported we continued to see significant reduction in reoffending rates against the national statistics for their age group.

The challenges facing many young people leaving juvenile Young Offenders Institutes (YOI) are huge, coming as they do from chaotic lifestyles and fractured family contexts. Over 60% of the young people we worked with in 2021 have been in local authority care. Through the work of our mentors, we have been able to provide support and assistance into situations where previously there has been very little.

Cooperation with Youth Offending Teams, the Probation Services and local authorities continues to help us support young people to comply with their Court or Prison orders and to best utilise the care packages available to them. Partnerships with employers, education and training establishments and housing agencies have provided many new opportunities to support successful resettlement, as well as encouraging a meaningful use of time. One-to-one mentoring has introduced new thinking skills and improved responses to difficult situations, while providing an often lacking element of emotional and empathetic support. Some young people have begun to engage with new communities of friends at college or in a faith community.

Wherever possible, there is early interaction with the young person within the prison establishment prior to release from custody. This helps to build trusting relationships that can then be carried forward into the community and support continued positive engagement with the programme.

We continued to run the Life Skills Challenge project during 2021, delivering a 12-week, module-based, life skills course covering areas such as cooking, budgeting and personal hygiene to young people on the Keppel complex needs unit prior to release. With the closure of Rainsbrook Secure Training Centre in late 2021, a small number of girls began to be housed on the Keppel unit. Very quickly we were able to extend the Life Skills project to incorporate girls.

Regarding governance, we wish to confirm that the Trustees, in making decisions about the activities of In2Out, have had due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

# **In2Out**

**Year Ended 31st December 2021**

## **Trustee's Annual Report**

### **Review of last year and future plans**

Alongside a small core staff based at HMYOI Wetherby, the Mentor Coordinators and a group of volunteer mentors carried out both in-custody and community mentoring of our Participants, including supporting the Life Skills Challenge on the Keppel unit. During the year, two of our part-time Mentor Coordinators moved on for personal reasons and, due to the reduced numbers of participants in 2021, had not been replaced by the end of the year.

In addition to the work undertaken by the Trustees, a further 15 or so volunteers have provided financial and accountancy support, one-to-one mentoring, administrative and fundraising support, DBS checking, chaperoning, Life Skills support, supervision and overall encouragement. 2021 was another difficult year due to the COVID pandemic and many of the activities normally supported by volunteers were not always possible.

The number of young people in custody has continued to fall, indeed at an increased rate during the pandemic. As a result of this, and restricted and intermittent access to HMYOI Wetherby throughout the year, referrals for support from young people continued to remain below pre-COVID levels and on a par with 2020. Despite this we were able to support 74 young people including both in custody and returning to their communities across the north of England.

Future Plans – with the above in mind and with a view to increasing the geographic coverage of the mentoring support we can offer young people leaving HMYOI Wetherby we are investigating opportunities to begin offering our resettlement mentoring support to young people in HMYOI Werrington, while at the same time recruiting Mentor Coordinator cover for the Midlands/Birmingham region, which currently remains on the edge of our capacity.

### **Achievements and performance**

#### **Measuring Outcomes**

Our key charitable objective is to reduce reoffending by young people leaving custody. The reoffending rate of our Participants within 12 months of release into the community is therefore a key performance indicator. Analysis of our 2021 data shows a reduction of recidivism by those supported by In2Out of at least 50% when compared to the national statistics for this age group. Amongst the In2Out supported Participants aged 15-18 years the 12-month reoffending drops from the national rate of over 65% to under 25%.

Notwithstanding this, whilst some of our Participants have returned to custody, many who have had a long history of offending have remained accountable to In2Out and stayed out of trouble for much longer and the severity of the offences by those who do 'cross the line' again is much lower.

#### **Service Delivery**

Mentoring and Befriending by In2Out is facilitated by 3 regionally focused Mentor Coordinators covering the areas of West Yorkshire & South Yorkshire, North Yorkshire and Humberside and the North West. Our North East Mentor Coordinator moved on in 2021 and is yet to be replaced. Mentor Coordinators recruit and supervise a dedicated network of Volunteer Mentors supporting young people locally as they return to areas across the North of England.

During 2021, In2Out received 62 new referrals for support (a significant drop from almost 100 in 2019, but an increase on 52 in 2020), and we went on to support 74 young people as they prepared for release from custody and then reintegrated back into society in their communities, including some

# **In2Out**

**Year Ended 31st December 2021**

## **Trustee's Annual Report**

Participants from previous years. In total, we had contact with over 109 young people throughout 2021.

With reduced access to the prisons for parts of 2021 a number of staff remained on furlough under the government's Job Retention Scheme and were brought back progressively as opportunities reopened throughout the first half of the year. During periods when face-to-face contacts was not possible with young people in prison, we maintained contact, including processing new Participants through extensive use of emails, letters, and phone. All staff had returned to their normal working hours by July.

Each young person is unique and as a result has unique needs, the response to which must be tailored accordingly to achieve the best outcome. Our mentors support across the range of recognised resettlement pathways of 'Accommodation', 'Education, Training & Employment', 'Health, Substance Misuse', 'Relationships', 'Finance, Benefits & Debt', 'Attitudes and Thinking', as well as 'Faith', 'Emotions' 'Offending Behaviour' and 'Life Skills'.

### **Delivery Partnerships**

Our work with young people prior to release has been made possible through the positive working relationships we have with custodial establishments. HMYOI Wetherby continues to be our primary feed for 15-18-year-old Participants, with significant referrals from both Chaplaincy and Resettlement teams. In addition, we continue to have excellent collaboration with HMYOI Deerbolt and the Chaplaincy at HMP/YOI Moorlands, HMP Hull and HMP Northumberland.

Post-release support continues to be provided in collaboration with the local authority Youth Offending Teams and Her Majesty's Prison and Probation Services, with strong working relationships with both statutory services in all the key geographic areas where young people return to the community and in which we work.

### **Working Practices**

In support of our Mentors, we provide online induction and safeguarding training, as well as the In2Out Mentoring and Befriending Methodology manual, supported by well-established policies and procedures. Quarterly Training events contribute to continuous personal development for all our staff, combining practical sessions looking at developing best practice within our core focus on mentoring, as well as bringing in outside professionals for more targeted input of key related areas. During 2021 only two Quarterly Training days were able to take place – in September and December. However, despite the challenges, between face-to-face and online training we were able to deliver training on safeguarding, trauma-informed working, child criminal exploitation, understanding autism and supporting those within the care system, amongst others. In addition to these inputs, each staff member was provided with regular professional staff supervision sessions with a local provider.

### **Providing Local Presence**

Our office, immediately outside the main gate at HMYOI Wetherby and provided courtesy of the Governor of the establishment, allows In2Out staff with the required security clearance access to the prison to meet regularly with young people in custody. The location also greatly facilitates us meeting with all the relevant statutory agencies working with the young person prior to release. With Covid restrictions still in place for much of the year staff continued to split their time between home working and the office, where we continued to maintain a reduced presence throughout.

# In2Out

Year Ended 31st December 2021

## Trustee's Annual Report

### Financial review

#### Reserves Policy

In addition to all restricted funds, In2Out will hold unrestricted cash reserves to ensure that all of its budgeted operations are appropriately funded, with a goal to secure an ongoing balance of 3-6 months of all budgeted expenditure.

The charity held unrestricted reserves of £191,013 at the end of 2021 which amounted to 7-8 months of budgeted expenditure.

While levels of unrestricted reserves exceeded our target range at the end of 2021, the Trustees believe this is prudent given the continuing uncertainty around future funding due to the on-going instability in the global economy, but also given the plans for expansion of the organisation in 2022. We anticipate levels of unrestricted reserves to return within our target range by the end of 2022.

#### Source and Application of Funds



Funds for the operation of In2Out during 2021 came mostly from several Trust and Foundation funders, with additional funds coming from supporting churches and personal gifts.

The application of funds has been almost entirely focused on the direct support of the In2Out Participants, through the provision of salaries and expenses of 4 full-time and 7 part-time workers, as well as all volunteer expenses.

#### Job Retention Scheme Furlough

We continued to make use of the Flexible Furlough scheme provision under the government Job Retention Scheme (JRS) during the first part of 2021 as many restrictions on our capacity to work, particularly in custody, continued. Eventually rising to encompass 6 staff, all were brought back progressively through the early part of 2021 and by the end of July all staff who had been furloughed part-time during the first half of the year had returned to their normal working pattern. In total, for the period January through June 2021, In2Out received £13,661 under the government scheme to support the salaries of these staff.

Approved by the Trustees

	Terry Wilcox	Joanna Clarkson
Name of Trustee:	_____	_____
		
Signed on behalf of the Trustees:	_____	_____
	02/05/2022	19/05/2022
Date of approval:	_____	_____

# In2Out

**Year Ended 31st December 2021**

## **Independent Examiners Report**

I report to the trustees on my examination of the financial statements of In2Out ('the charity') for the year ended 31 December 2021.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Wyatt & Co*

Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 20/05/2022

# In2Out

Year Ended 31st December 2021

## Statement of Financial Activities

		Unrestricted Funds	2021 Restricted Funds	Total Funds	2020 Total Funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies	2	80,308	259,690	<b>339,998</b>	334,584
Activities for generating income	3	9,061	-	<b>9,061</b>	930
Other income	4	11	-	<b>11</b>	82
<b>Total Income</b>		<u>89,380</u>	<u>259,690</u>	<u><b>349,070</b></u>	<u>335,596</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6	40,326	216,415	<b>256,741</b>	245,275
Activities for generating income	7	638	1,812	<b>2,450</b>	4,990
<b>Total Expenditure</b>		<u>40,964</u>	<u>218,227</u>	<u><b>259,191</b></u>	<u>250,265</u>
<b>Net income / (expenditure)</b>		<u>48,416</u>	<u>41,463</u>	<u><b>89,879</b></u>	<u>85,331</u>
<b>Net income and net movement in funds</b>					
Total funds brought forward	14	141,112	137,159	<b>278,271</b>	192,940
Transfers	14	1,485	(1,485)	-	-
<b>Total funds carried forward</b>	<b>14</b>	<u>191,013</u>	<u>177,137</u>	<u><b>368,150</b></u>	<u>278,271</u>

All income and expenditure derive from continuing activities.

# In2Out



Year Ended 31st December 2021

## Statement of Financial Position

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	11	2,494	-
<b>Current assets</b>			
Debtors	12	19,348	34,445
Cash at bank and in hand		347,994	246,794
		<u>367,342</u>	<u>281,239</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>1,686</u>	<u>2,968</u>
<b>Net current assets</b>		<u>365,656</u>	<u>278,271</u>
<b>Total assets less current liabilities</b>		<u>368,150</u>	<u>278,271</u>
<b>Net assets</b>	15	<u>368,150</u>	<u>278,271</u>
<b>Funds of the charity</b>			
Restricted funds	14	177,137	137,159
Unrestricted funds		<u>191,013</u>	<u>141,112</u>
<b>Total charity funds</b>		<u>368,150</u>	<u>278,271</u>

### Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

<b>Name of Trustee:</b>	Terry Wilcox	Joanna Clarkson
<b>Signed on behalf of the Trustees:</b>		
<b>Date of approval:</b>	02/05/2022	19/05/2022

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

### 1 Accounting Policies

#### Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

#### Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

#### Fund Accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

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

#### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified and the donation is material to the accounts.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the accounts.
- Investment Income is included in the accounts when receivable.

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible fixed assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time, estimated useful life of the asset.

Computer Equipment 25% straight line

### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

### Taxation

The charity is exempt from tax on its charitable activities.

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

### 2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Church Offering	-	-	-
Gift Aid	3,477	-	<b>3,477</b>
Legacies	-	-	-
Personal Donations	<u>20,226</u>	<u>-</u>	<u><b>20,226</b></u>
	23,703	-	<b>23,703</b>
<b>Grants and Contract Income</b>			
Charitable Grants	17,750	227,364	<b>245,114</b>
Corporate Grants	-	-	-
Custodial Establishments	-	-	-
Government Grants	-	13,661	<b>13,661</b>
Faith Group Grants	2,300	1,165	<b>3,465</b>
Statutory Organisations	<u>36,555</u>	<u>17,500</u>	<u><b>54,055</b></u>
	56,605	259,690	<b>316,295</b>
<b>Total</b>	<u>80,308</u>	<u>259,690</u>	<u><b>339,998</b></u>

#### Government Grants

During the year In2Out received government grants through the Covid-19 job retention scheme. The total amount received during the year was £13,661 (2020: £27,654).

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Church Offering	163	-	<b>163</b>
Gift Aid	4,866	14	<b>4,879</b>
Legacies	-	-	-
Personal Donations	19,681	1,009	<b>20,690</b>
	<u>24,710</u>	<u>1,023</u>	<u><b>25,733</b></u>
<b>Grants and Contract Income</b>			
Charitable Grants	58,832	168,115	<b>226,947</b>
Corporate Grants	-	-	-
Custodial Establishments	-	-	-
Government Grants	-	27,654	<b>27,654</b>
Faith Group Grants	8,069	1,300	<b>9,369</b>
Statutory Organisations	-	44,882	<b>44,882</b>
	<u>25,319</u>	<u>283,533</u>	<u><b>308,851</b></u>
<b>Total</b>	<u>50,029</u>	<u>284,556</u>	<u><b>334,584</b></u>

### 3 Activities for generating income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fund Raising Events	9,061	-	<b>9,061</b>
	<u>9,061</u>	<u>-</u>	<u><b>9,061</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fund Raising Events	930	-	<b>930</b>
	<u>930</u>	<u>-</u>	<u><b>930</b></u>

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

### 4 Other Income

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Bank Interest	11	-	11
	<u>11</u>	<u>-</u>	<u>11</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Bank Interest	82	-	82
	<u>82</u>	<u>-</u>	<u>82</u>

### 5 Donated goods, facilities and services

In2Out are provided office space on site at HMYOI Wetherby in order to facilitate the work that they carry out. There is no charge for the use of this office space and it is not possible to attribute an estimated cost to this donated facility due to its unique nature and location.

### 6 Expenditure on charitable activities by expenditure type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Equipment and Repair Costs	1,205	8,136	9,341
Governance Costs**	1,168	111	1,279
Operations Costs	1,586	14,407	15,993
Participant Costs	3,306	4,799	8,105
Staff Costs	32,757	185,403	218,160
Volunteer Costs	304	3,559	3,863
	<u>40,326</u>	<u>216,415</u>	<u>256,741</u>

#### Governance Costs\*\*

Trustee Expenses and Meeting Costs	34	111	145
Accountants and Independent Examination	1,134	-	1,134
	<u>1,168</u>	<u>111</u>	<u>1,279</u>

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Equipment and Repair Costs	801	135	936
Governance Costs**	1,301	-	1,301
Operations Costs	4,248	4,686	8,934
Participant Costs	3,332	7,229	10,561
Staff Costs	50,720	168,449	219,169
Volunteer Costs	619	3,754	4,373
	<u>15,046</u>	<u>230,229</u>	<u>245,275</u>
<b>Governance Costs**</b>			
Trustee Expenses and Meeting Costs	41	-	41
Accountants and Independent Examination	1,260	-	1,260
	<u>1,301</u>	<u>-</u>	<u>1,301</u>

### 7 Expenditure on activities for generating income

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Communication & Fundraising costs	480	1,435	1,915
Membership fees	90	167	257
Website build & maintenance	68	210	278
	<u>638</u>	<u>1,812</u>	<u>2,450</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Communication & Fundraising costs	833	1,023	1,856
Membership fees	75	159	234
Website build & maintenance	909	1,990	2,900
	<u>1,250</u>	<u>3,740</u>	<u>4,990</u>

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

### 8 Independent examination fees

Fees payable to the independent examiner for:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent examination and preparation of the financial statements	1,134	1,260
Bookkeeping and reporting services	2,160	2,160
	<u>3,294</u>	<u>3,420</u>

### 9 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	185,513	189,892
Social security costs	9,293	9,086
Employer contributions to pension plans	9,276	9,500
	<u>204,082</u>	<u>208,478</u>

The average head count of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
Average Head Count	11	11

No employee received employee benefits of more than £60,000 during the year was as follows:

	<b>2021</b>	<b>2020</b>
More than £60,000	0	0

### Key Management Personnel

The charity considers its key management personnel to be the Executive Director, Resettlement Manager and the Learning and Enrichment Manager. The total employee benefits received by key management were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Key management personnel employee benefit	101,093	99,766

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

### 10 Trustee remuneration, expenses and donations

During the year one trustee incurred out of pocket expenses (2020: 1) for travel costs and participant costs which were reimbursed during the year totalling £167.14 (2020: £40.80).

During the year two trustees made donations to the charity totalling £720.

### 11 Tangible Fixed Assets

	<b>Computer Equipment</b>	<b>Total</b>
	£	£
Cost as at 1st January 2021	-	-
Additions	3,326	3,326
Cost as at 31st December 2021	<u>3,326</u>	<u>3,326</u>
Depreciation as at 1st January 2021	-	-
Depreciation Charge	832	832
Depreciation as at 31st December 2021	<u>832</u>	<u>832</u>
Net Book Value 31st December 2021	<u>2,494</u>	<u>2,494</u>
Net Book Value 31st December 2020	-	-

### 12 Debtors

	<b>2021</b>	<b>2020</b>
	£	£
Accrued Income	19,348	34,445
	<u>19,348</u>	<u>34,445</u>

### 13 Creditors: amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	£	£
Accruals	1,134	1,260
Trade Creditors	552	1,708
	<u>1,686</u>	<u>2,968</u>

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

### 14 Analysis of Charitable Funds

	1 Jan 2021 £	Income £	Expenditure £	Transfers £	31 Dec 2021 £
<b>Unrestricted Funds</b>					
General Fund	137,703	89,380	(37,316)	(13,515)	<b>176,252</b>
Designated Funds					
North East	3,409	-	(3,648)	15,000	<b>14,761</b>
<b>Total</b>	<b>141,112</b>	<b>89,380</b>	<b>(40,964)</b>	<b>1,485</b>	<b>191,013</b>
<b>Restricted Funds</b>					
HMYOI Gifts	884	1,165	(1,577)	-	<b>472</b>
Balcombe Charitable Trust	-	50,000	(25,001)	-	<b>24,999</b>
BBC Children In Need (small)	5,437	2,500	(7,937)	-	-
BBC Children In Need (large)	4,454	36,364	(22,052)	(899)	<b>17,867</b>
Tudor Trust	3,637	30,000	(3,637)	-	<b>30,000</b>
Pat Newman Memorial Trust	2,000	2,000	(2,000)	-	<b>2,000</b>
Joseph Rank Trust	16,295	-	(15,709)	(586)	-
Bramall Foundation	21,276	-	(13,928)	-	<b>7,348</b>
Sylvia & Colin Shepherd Trust	1,406	2,000	(1,406)	-	<b>2,000</b>
George A Moore Trust	5,000	5,000	(7,454)	-	<b>2,546</b>
Violence Reduction Unit	-	17,500	(10,000)	-	<b>7,500</b>
Garfield Weston Foundation	12,790	20,000	(12,790)	-	<b>20,000</b>
Fort Foundation	-	2,500	(2,500)	-	-
Lloyd's Bank Foundation	31,750	-	(31,750)	-	-
AB Charitable Trust	10,000	-	(10,000)	-	-
David Brooke Charity	2,230	-	(1,825)	-	<b>405</b>
Masonic Charitable Foundation	5,000	5,000	(5,000)	-	<b>5,000</b>
Henry Smith Charity	15,000	30,000	(30,000)	-	<b>15,000</b>
Covid-19 Job Retention Scheme Grants	-	13,661	(13,661)	-	-
Normanby Charitable Trust	-	5,000	-	-	<b>5,000</b>
Charles Hayward Foundation	-	7,000	-	-	<b>7,000</b>
Joseph Levy Foundation	-	20,000	-	-	<b>20,000</b>
South/West Yorkshire Resettlemnt Consortium	-	10,000	-	-	<b>10,000</b>
<b>Total</b>	<b>137,159</b>	<b>259,690</b>	<b>(218,227)</b>	<b>(1,485)</b>	<b>177,137</b>
<b>Total Funds</b>	<b>278,271</b>	<b>349,070</b>	<b>(259,191)</b>	<b>-</b>	<b>368,150</b>
	1 Jan 2020	Income	Expenditure	Transfers	31 Dec 2020

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	111,330	92,622	(56,249)	(10,000)	<b>137,703</b>
Designated Funds					
North East	-	-	(6,591)	10,000	<b>3,409</b>
<b>Total</b>	<b>111,330</b>	<b>92,622</b>	<b>(62,840)</b>	<b>-</b>	<b>141,112</b>
<b>Restricted Funds</b>					
Client Home Set-up	110	-	(110)	-	-
HMYOI Gifts	1,856	2,562	(3,534)	-	<b>884</b>
Balcombe Charitable Trust	10,000	-	(10,000)	-	-
Generation Trust	2,000	-	(2,000)	-	-
BBC Children In Need (small)	5,444	10,000	(10,007)	-	<b>5,437</b>
BBC Children In Need (large)	3,896	36,458	(35,900)	-	<b>4,454</b>
Drapers	5,236	-	(5,236)	-	-
Allen Lane Foundation	805	-	(805)	-	-
Hilden Charitable Trust	2,458	-	(2,458)	-	-
Sir George Martin Trust	425	-	(425)	-	-
Tudor Trust	17,254	30,000	(43,617)	-	<b>3,637</b>
Stansfield Charitable Trust	1,000	-	(1,000)	-	-
Provincial Walsh Trust	500	-	(500)	-	-
Pat Newman Memorial Trust	2,000	2,000	(2,000)	-	<b>2,000</b>
Joseph Rank Trust	15,000	15,000	(13,705)	-	<b>16,295</b>
Bramall Foundation	13,626	15,000	(7,350)	-	<b>21,276</b>
Sylvia & Colin Shepherd Trust	-	2,000	(594)	-	<b>1,406</b>
George A Moore Trust	-	5,000	-	-	<b>5,000</b>
Lloyd's Bank Foundation	-	33,000	(1,250)	-	<b>31,750</b>
Fort Foundation	-	2,500	(2,500)	-	-
Garfield Weston Foundation	-	25,000	(12,210)	-	<b>12,790</b>
Violence Reduction Unit	-	3,300	(3,300)	-	-
AB Charitable Trust	-	10,000	-	-	<b>10,000</b>
David Brooke Charity	-	2,500	(270)	-	<b>2,230</b>
Masonic Charitable Foundation	-	5,000	-	-	<b>5,000</b>
Henry Smith Charity	-	15,000	-	-	<b>15,000</b>
Other small restricted funds	-	1,000	(1,000)	-	-
Covid-19 Job Retention Scheme Grants	-	27,655	(27,655)	-	-
<b>Total</b>	<b>81,610</b>	<b>242,974</b>	<b>(187,425)</b>	<b>-</b>	<b>137,159</b>
<b>Total Funds</b>	<b>192,940</b>	<b>335,596</b>	<b>(250,265)</b>	<b>-</b>	<b>278,271</b>

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

### Fund transfers

During the year the trustees transferred the following amounts between funds:

£899 from BBC Children In Need to the general fund for the purchase of computer equipment fixed asset.

£585.86 from The Joseph Rank Trust to the general fund for the purchase of computer equipment fixed asset.

### Fund descriptions for material funds

HMYOI Support	Supporting benefits to residents in HMYOI Wetherby
Balcombe Charitable Trust	Supporting Executive Director salary
BBC Children In Need (small)	Supporting salary of West Yorkshire Mentor Coordinator
BBC Children In Need (large)	Supporting salary, expenses and training of the Resettlement Manager
Drapers	Supporting core costs of the organisation
Sir George Martin Trust	Supporting salary of Yorkshire Mentor Coordinators
Tudor Trust	Supporting core costs of the organisation
Pat Newman Memorial Trust	Supporting the salary of the Executive Director
Joseph Rank Trust	Supporting core costs of the organisation
Bramall Foundation	Supporting salary of Volunteer Coordinator, plus training and induction of staff and volunteers
Sylvia & Colin Shepherd Trust	Supporting salary of Yorkshire Mentor Coordinators
George A Moore Trust	Supporting salary of Yorkshire Mentor Coordinators
Lloyd's Bank Foundation	Supporting core costs of the organisation
Fort Foundation	Supporting the salary of the North West Mentor Coordinator
Garfield Weston Foundation	Supporting core costs of the organisation
Violence Reduction Unit	Supporting mentoring of young people in South and West Yorkshire
AB Charitable Trust	Supporting core costs of the organisation
David Brooke Charity	Supporting direct participant costs including leaving custody kits and mobile phones etc
Masonic Charitable Foundation	Supporting core costs of the organisation
Henry Smith Charity	Supporting core costs of the organisation
Covid-19 Job Retention Scheme Grants	Covid-19 job Retention Scheme Grants for employees on furlough due to the pandemic
Normanby Charitable Trust	Supporting salary of North Yorkshire Mentor Coordinator
Charles Hayward Foundation	Supporting the salary of the North West Mentor Coordinator
Joseph Levy Foundation	Supporting core costs of the organisation
South/West Yorkshire Resettlement Consortium	Supporting salary of South and West Yorkshire Mentor Coordinator

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

### 15 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets	2,495	(1)	<b>2,494</b>
Current Assets	190,205	177,137	<b>367,342</b>
Creditors less than 1 year	(1,686)	-	<b>(1,686)</b>
	<u>191,014</u>	<u>177,136</u>	<u>368,150</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current Assets	144,080	137,159	<b>281,239</b>
Creditors less than 1 year	(2,968)	-	<b>(2,968)</b>
	<u>141,112</u>	<u>137,159</u>	<u>278,271</u>

### 16 Related party transactions

There were no related party transactions during the year (2020: £0).

### 17 Prior Period Adjustment

During the year it was concluded that the Ministry of Justice Learning & Enrichment fund did not meet the definition of a restricted fund and should be disclosed and accounted for as an unrestricted fund.

As part of this conclusion a prior period adjustment has been made to the 2020 figures with this funding stream being accounted for as unrestricted. The adjustments made are as follows:

	Original £	Adjusted £
<b>General Fund</b>		
Opening Balance 1 Jan 2020	90,767	111,330
Income	51,041	92,622
Expenditure	(9,706)	(56,249)
Transfers	(10,000)	(10,000)
Closing Balance 31 Dec 2020	122,102	137,703
<b>Ministry of Justice Learning &amp; Enrichment Fund</b>		
Opening Balance 1 Jan 2020	20,563	-
Income	41,582	-
Expenditure	(46,543)	-
Transfers	-	-
Closing Balance 31 Dec 2020	15,601	-

# In2Out

Year Ended 31st December 2021

## Notes to the Financial Statements

### Grants and Contract Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable Grants:			
Original	17,250	209,697	<b>226,947</b>
Adjusted	58,832	168,115	<b>226,947</b>

### Expenditure on charitable activities by expenditure type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Equipment and Repair Costs:			
Original	201	735	<b>936</b>
Adjusted	801	135	<b>936</b>
Participant Costs:			
Original	1,792	8,769	<b>10,561</b>
Adjusted	3,332	7,229	<b>10,561</b>
Staff Costs:			
Original	6,884	212,285	<b>219,169</b>
Adjusted	50,720	168,449	<b>219,169</b>

### Expenditure on activities for generating income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Communication & Fundraising costs:			
Original	265	1,591	<b>1,856</b>
Adjusted	833	1,023	<b>1,856</b>

**IN2OUT**

England & Wales - Charity number 1154984

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# Accounts

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Registered Charity no. 1154984

# **In2Out**

## **Trustees Annual Report and Accounts**

**Year Ended 31st December 2020**



# **In2Out**

**Year Ended 31st December 2020**

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# In2Out

**Year Ended 31st December 2020**

## **Legal and Administrative Information**

### **Reference**

The Charity is called "In2Out" and is registered with the Charity Commission for England and Wales. In2Out is a Charitable Incorporated Organisation (CIO) incorporated on the 11 December 2013.

<b>Registered Charity Number</b>	1154984
<b>Registered Office</b>	H M Young Offenders Institute York Road Wetherby LS22 5ED
<b>Date of incorporation</b>	11th December 2013

### **The Trustees**

The trustee's who have served during the year until the date this report was approved are:

Dr Tony Fennerty	<i>Appointed November 2017</i>	
Jillian Myers	<i>Appointed November 2013</i>	
Joanna Clarkson	<i>Appointed June 2017</i>	
Rev Andrew Georgiou	<i>Appointed June 2018</i>	
Lis Wilcox	<i>Appointed June 2017</i>	
Terry Wilcox	<i>Appointed June 2017</i>	
Maggie Claridge	<i>Appointed June 2017</i>	<i>Resigned December 2020</i>
Rev Paul Hooper	<i>Appointed November 2013</i>	

### **Key Management Personnel**

Executive Director  
Resettlement Manager  
Learning and Enrichment Manager

### **Primary Bankers**

CAF Bank  
25 Kings Hill Ave  
Kings Hill  
West Malling  
ME19 4JQ

### **Independent Examiner:**

Nigel Wyatt BSC FCA  
Wyatt & Co Chartered Accountants  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

# **In2Out**

**Year Ended 31st December 2020**

## **Trustee's Annual Report**

### **Objectives and activities**

#### **Objectives**

To promote the relief and rehabilitation of persons who are presently, or have been, or are at risk of being detained in any penal or correctional establishment in the United Kingdom with a view to helping them better reintegrate into society and preventing reoffending by:

- Relieving their poverty and charitable need;
- Developing their capacities to identify and meet their own needs;
- Helping to find accommodation for them and their dependents.
- Developing and delivering programmes intended to change their behaviour and attitudes;
- Developing and delivering programmes that will encourage a meaningful use of their time.

The organisation shall apply Christian principles through the work so carried out.

#### **Governance and Management**

Governance and oversight of the Charity is provided by a board of Trustees.

The Executive Director is responsible for the day-to-day operations.

Trustees meet formally 4 times per year, in between which the Chair and Treasurer have regular contact with the Executive Director.

Regionally-based Mentor Coordinators manage volunteers in their geographic area and take responsibility for service provision for all Participants there.

In providing oversight of the CIO, the current board of Trustees may identify a need for knowledge, skills or experience that it requires for proper governance of the organisation. This may occur as a result of the retirement of an existing Trustee, or to satisfy an emerging need or trend. It will then seek to recruit new Trustees, using a defined process, who identify with the values and charitable objects of the CIO and who can help with those requirements.

The need may initially be resolved via existing networks, referrals or recommendations or it may require more extensive recruitment activity (e.g. open advertising). Identified candidates are then appointed by formal resolution for a period of 3 years. Up to 3 consecutive terms of office are permissible.

# In2Out

**Year Ended 31st December 2020**

## **Trustee's Annual Report**

### **Activities**

During 2020, In2Out supported 71 young people leaving custody to resettle into society. While the majority of those supported continue to be 15-18-year olds leaving HMYOI Wetherby, we also worked with young people up to 21 years old as they left other custodial establishments. Amongst the cohort that we supported we continued to see significant reduction in reoffending rates against the national statistics for their age group.

The challenges facing many young people leaving juvenile Young Offenders Institutes (YOI) are huge, coming as they do from chaotic lifestyles and fractured family contexts. Approximately 50% of the young people we worked with in 2020 have been in local authority care. Through the work of our mentors we have been able to provide support and assistance into situations where previously there has been very little.

Cooperation with Youth Offending Teams, the Probation Services and local authorities continues to help us support young people to comply with their Court or Prison orders and to best utilise the care packages available to them. Partnerships with employers, education and training establishments and housing agencies have provided many new opportunities to support successful resettlement, as well as encouraging a meaningful use of time. One-to-one mentoring has introduced new thinking skills and improved responses to difficult situations, while providing an, often lacking, element of emotional and empathetic support. Some young people have begun to engage with new communities of friends at college or in a church.

Wherever possible, there is early interaction with the young person within the prison establishment prior to release from custody. This helps to build trusting relationships that can then be carried forward into the community and support continued positive engagement with the programme.

In mid-2019 we started the Life Skills Challenge initiative delivering a 12-week, module based, life skills course covering areas such as cooking, budgeting and personal hygiene to young people on the Keppel Complex Needs unit prior to release.

Regarding governance, we wish to confirm that the Trustees, in making decisions about the activities of In2Out, have had due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

### **Review of last year and future plans**

At the start of 2020 we increased the hours of our Mentor Coordinator covering the North West of England into a full-time position. Alongside a small core staff based at HMYOI Wetherby, the Mentor Coordinators and a group of volunteer mentors carry out both in-custody and in the community mentoring of our Participants, including supporting the Life Skills Challenge on the Keppel Unit.

# **In2Out**

**Year Ended 31st December 2020**

## **Trustee's Annual Report**

In addition to the work undertaken by the Trustees, a further 15 or so volunteers have provided financial and accountancy support, one-to-one mentoring, administrative and fundraising support, DBS checking, chaperoning, Life Skills support, supervision and overall encouragement. 2020 was obviously an extraordinary year and many of the activities supported by volunteers were suspended from April onwards.

Future Plans – the challenges of 2020, particularly around access to young people in custody and restrictions on meeting those already in the community mean that the focus of the first half of 2021 will be on re-establishing our pre-COVID capacity. This is both in terms of staff returning from furlough, but most importantly in the swift identification of those boys qualifying for our services, particularly in HMYOI Wetherby, who may have been missed during 2020.

Beyond that we plan to continue to improve the geographic spread of the support that we offer, where necessary through the recruitment of further staff and volunteers, but also through the deepening of network connections with partner organisations and statutory services across the north of England.

## **Achievements and performance**

### **Measuring Outcomes**

Our key charitable objective is to reduce reoffending by young people leaving custody. The reoffending rate of our Participants within 12 months of release into the community is therefore a key performance indicator. Analysis of our 2020 data shows a reduction of recidivism by those supported by In2Out of at least 50% when compared to the national statistics for this age group. Amongst the In2Out supported Participants aged 15-18 years the 12-month reoffending drops from the national rate of over 65% to under 25%.

Notwithstanding this, whilst some of our Participants have returned to custody, many who have had a long history of offending have remained accountable to In2Out and stayed out of trouble for much longer and the severity of the offences by those who do 'cross the line' again is much lower.

### **Service Delivery**

Mentoring and Befriending by In2Out is facilitated by 4 regionally focused Mentor Coordinators covering the areas of West Yorkshire & South Yorkshire, North Yorkshire and Humberside, the North West and the North East. In addition, a further part-time Mentor Coordinator provides 'floating' support to other areas as needed. Mentor Coordinators recruit and supervise a dedicated network of Volunteer Mentors supporting young people locally as they return to areas across the North of England.

# In2Out

**Year Ended 31st December 2020**

## **Trustee's Annual Report**

During 2020, In2Out received 52 new referrals for support (a significant drop from almost 100 in 2019), and we went on to support 71 young people as they prepared for release from custody and then reintegrated back into society in their communities, including some Participants from previous years. In total, we had contact with over 104 young people throughout 2020.

With reduced access to the prisons for much of 2020 a number of staff were placed on furlough under the government's Job Retention Scheme and were brought back progressively as opportunities have reopened throughout the year. While face-to-face contacts with young people were not possible from late March onwards with young people in prison, we have maintained contact, including processing new participants through extensive use of emails, letters, and phone. During the spring and early summer, we also produced a weekly newsletter and puzzle sheets for all the young people in HMYOI Wetherby and for our participants in other prisons as well as those in the community.

Each young person is unique and as a result has unique needs, the response to which must be tailored accordingly to achieve the best outcome. Our mentors support across the range of recognised resettlement pathways of 'Accommodation', 'Education, Training & Employment', 'Health, Substance Misuse', 'Relationships', 'Finance, Benefits & Debt', 'Attitudes and Thinking', as well as 'Faith', 'Emotions', 'Offending Behaviour' and 'Life Skills'.

### **Delivery Partnerships**

Our work with young people prior to release has been made possible through the positive working relationships we have with custodial establishments. HMYOI Wetherby continues to be our primary feed for 15-18-year-old Participants, with significant referrals from both Chaplaincy and Resettlement teams. In addition, we continue to have excellent collaboration with HMYOI Deerbolt and the Chaplaincy at HMP/YOI Moorlands, HMP Hull and HMP Durham.

Post-release support continues to be provided in collaboration with the local authority Youth Offending Teams and Her Majesty's Prison and Probation Services, with strong working relationships with both statutory services in all the key geographic areas of return in which we work.

### **Working Practices**

In support of our Mentors, we provide online induction and safeguarding training, as well as the In2Out Mentoring and Befriending Methodology manual, supported by well-established policies and procedures. Quarterly Training events contribute to continuous personal development for all our staff, combining practical sessions looking at developing best practice within our core focus on mentoring, as well as bringing in outside professionals for more targeted input of key related areas. During 2020 only one Quarterly Training was able to take place. However, staff did undertake online training in areas including Safeguarding, 'Adulthood', Constructive Resettlement, Identity Shift and Gangs. In addition to these inputs, each staff member was provided with regular professional staff supervision sessions with a local provider.

# **In2Out**

**Year Ended 31st December 2020**

## **Trustee's Annual Report**

### **Providing Local Presence**

Our office, immediately outside the main gate at HMYOI Wetherby and provided courtesy of the Governor of the establishment, allows In2Out staff with the required security clearance easy access to the prison to meet regularly with young people in custody. The location also greatly facilitates us meeting with all the relevant statutory agencies working with the young person prior to release. While for the most part staff have been based at home rather than the office, following a professionally supported risk assessment and having established a safe working environment, we continued to maintain a reduced presence there throughout the COVID pandemic.

### **Financial review**

#### **Reserves Policy**

In addition to all restricted funds, In2Out will hold unrestricted cash reserves to ensure that all of its budgeted operations are appropriately funded, with a goal to secure an ongoing balance of 3-6 months of all budgeted expenditure.

The charity held unrestricted reserves of £125,512 at the end of 2020 which amounted to 6 months of budgeted expenditure.

#### **Source and Application of Funds**

Funds for the operation of In2Out during 2020 came mostly from several Trust and Foundation funders, with additional funds coming from supporting churches and personal gifts.

The application of funds has been almost entirely focused on the direct support of the In2Out Participants, through the provision of salaries and expenses of 4 full-time and 7 part-time workers, as well as all volunteer expenses.

# In2Out

**Year Ended 31st December 2020**

## **Trustee's Annual Report**

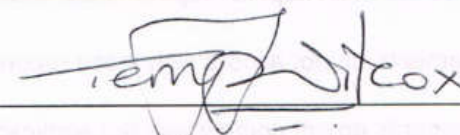
### **Job Retention Scheme Furlough**

With the lockdown of HMYOI Wetherby and all custodial establishments effective from late March 2020, as well as severe restrictions on meeting in the community, the decision was taken to furlough 5 staff in May 2020 under the government's Job Retention Scheme (JRS). It was clear at that point that we did not have enough work for all staff and there was also considerable uncertainty about the impact of COVID on the future funding landscape.

In July, an increase in workload and the introduction of the flexible furlough meant that a number of furloughed staff were able to return to work 'part-time', with the balance of their salaries covered by the JRS. Two further staff members were asked to join the scheme in November and December respectively in the face of renewed restrictions.

At the end of December 2020 6 staff remain on reduced hours and one staff member remained fully furloughed. In total, for the period May through December 2020 In2Out received £27,654 under the government scheme to support the salaries of these staff.

### **Approved by the Trustees**

<b>Name of Trustee:</b>	TERRY WILCOX
<b>Signed on behalf of the Trustees:</b>	
<b>Date of approval:</b>	29/03/2021

# In2Out

**Year Ended 31st December 2020**

## **Independent Examiners Report**

I report to the trustees on my examination of the financial statements of In2Out ('the charity') for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

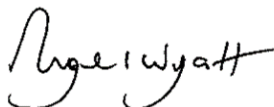
### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 29-3-21

# In2Out

Year Ended 31st December 2020

## Statement of Financial Activities

		2020			2019
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>Income</b>					
Donations and legacies	2	50,029	284,556	<b>334,584</b>	220,858
Activities for generating income	3	930	-	<b>930</b>	25,083
Other Income	4	82	-	<b>82</b>	147
<b>Total Income</b>		<u>51,041</u>	<u>284,556</u>	<u><b>335,597</b></u>	<u>246,088</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6	15,046	230,229	<b>245,275</b>	207,636
Activities for generating income	7	1,250	3,740	<b>4,990</b>	8,713
<b>Total Expenditure</b>		<u>16,296</u>	<u>233,969</u>	<u><b>250,265</b></u>	<u>216,349</u>
<b>Net income / (expenditure)</b>		<u>34,744</u>	<u>50,587</u>	<u><b>85,331</b></u>	<u>29,740</u>
<b>Net income and net movement in funds</b>					
Total funds brought forward	13	90,767	102,173	<b>192,940</b>	163,201
Transfers	13	-	-	-	-
<b>Total funds carried forward</b>	<b>13</b>	<u>125,512</u>	<u>152,760</u>	<u><b>278,272</b></u>	<u>192,941</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

# In2Out

Year Ended 31st December 2020

## Statement of Financial Position

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors	11	34,445	20,563
Cash at bank and in hand		246,794	172,378
		<u>281,239</u>	<u>192,941</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>2,968</u>	<u>-</u>
<b>Net current assets</b>		<u>278,272</u>	<u>192,941</u>
<b>Total assets less current liabilities</b>		<u>278,272</u>	<u>192,941</u>
<b>Net assets</b>	14	<u>278,272</u>	<u>192,941</u>
<b>Funds of the charity</b>			
Restricted funds	13	152,760	102,173
Unrestricted funds		125,512	90,767
<b>Total charity funds</b>		<u>278,272</u>	<u>192,941</u>

### Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

TERRY WILCOX

Signed on behalf of the Trustees:



Date of approval:

29/03/2021

# In2Out

Year Ended 31st December 2020

## Notes to the Financial Statements

### 1 Accounting Policies

#### Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

#### Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

#### Fund Accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

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

#### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified and the donation is material to the accounts.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the accounts.
- Investment Income is included in the accounts when receivable.

# In2Out

**Year Ended 31st December 2020**

## **Notes to the Financial Statements**

### **Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### **Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

### **Liability Recognition**

Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### **Tangible fixed assets**

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time, estimated useful live of the asset.

### **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### **Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

### **Taxation**

The charity is exempt from tax on its charitable activities.

# In2Out

Year Ended 31st December 2020

## Notes to the Financial Statements

### 2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
<b>Donations</b>			
Church Offering	163	-	<b>163</b>
Gift Aid	4,866	14	<b>4,879</b>
Legacies	-	-	-
Personal Donations	19,681	1,009	<b>20,690</b>
	<u>24,710</u>	<u>1,023</u>	<u><b>25,733</b></u>
<b>Grants and Contract Income</b>			
Charitable Grants	17,250	209,698	<b>226,948</b>
Corporate Grants	-	-	-
Custodial Establishments	-	-	-
Government Grants	-	27,654	<b>27,654</b>
Faith Group Grants	8,069	1,300	<b>9,369</b>
Statutory Organisations	-	44,882	<b>44,882</b>
	<u>25,319</u>	<u>283,533</u>	<u><b>308,852</b></u>
<b>Total</b>	<u>50,029</u>	<u>284,556</u>	<u><b>334,584</b></u>

#### Government Grants

During the year In2Out received government grants through the Covid-19 job retention scheme. The total amount received during the year was £27,654.

# In2Out

Year Ended 31st December 2020

## Notes to the Financial Statements

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
<b>Donations</b>			
Church Offering	110	-	<b>110</b>
Gift Aid	1,539	-	<b>1,539</b>
Legacies	-	-	-
Personal Donations	18,118	-	<b>18,118</b>
	<u>19,766</u>	<u>-</u>	<u><b>19,766</b></u>
<b>Grants and Contract Income</b>			
Charitable Grants	319	156,230	<b>156,549</b>
Corporate Grants	-	-	-
Custodial Establishments	-	-	-
Government Grants	-	-	-
Faith Group Grants	22,100	1,880	<b>23,980</b>
Statutory Organisations	-	20,563	<b>20,563</b>
	<u>22,419</u>	<u>178,672</u>	<u><b>201,091</b></u>
<b>Total</b>	<u>42,186</u>	<u>178,672</u>	<u><b>220,858</b></u>

### 3 Activities for generating income

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fund Raising Events	930	-	<b>930</b>
	<u>930</u>	<u>-</u>	<u><b>930</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Fund Raising Events	25,083	-	<b>25,083</b>
	<u>25,083</u>	<u>-</u>	<u><b>25,083</b></u>

# In2Out

Year Ended 31st December 2020

## Notes to the Financial Statements

### 4 Other Income

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Bank Interest	82	-	82
	<u>82</u>	<u>-</u>	<u>82</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Bank Interest	147	-	147
	<u>147</u>	<u>-</u>	<u>147</u>

### 5 Donated goods, facilities and services

In2out are provided office space on site at HM YOI Wetherby in order to facilitate the work that they carry out. There is no charge for the use of this office space and it is not possible to attribute an estimated cost to this donated facility due to its unique nature and location.

### 6 Expenditure on charitable activities by expenditure type

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Equipment Costs	201	735	936
Governance Costs**	1,301	-	1,301
Operations Costs	4,248	4,686	8,934
Participant Costs	1,793	8,769	10,562
Staff Costs	6,884	212,285	219,169
Volunteer Costs	619	3,754	4,373
	<u>15,046</u>	<u>230,229</u>	<u>245,275</u>

<b>Governance Costs**</b>			
Trustee Expenses	41	-	41
Accountants and Independent Examination	1,260	-	1,260
	<u>1,301</u>	<u>-</u>	<u>1,301</u>

# In2Out

Year Ended 31st December 2020

## Notes to the Financial Statements

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Equipment Costs	32	1,918	1,950
Governance Costs**	32	-	32
Operations Costs	2,029	4,700	6,730
Participant Costs	1,412	3,939	5,351
Staff Costs	37,827	152,883	190,710
Volunteer Costs	359	2,505	2,864
	<u>41,692</u>	<u>165,945</u>	<u>207,636</u>
<b>Governance Costs**</b>			
Trustee Expenses	-	-	-
Accountants and Independent Examination	-	-	-
	<u>41,692</u>	<u>165,945</u>	<u>207,636</u>

### 7 Expenditure on activities for generating income

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Communication & Fundraising costs	265	1,591	1,856
Membership fees	75	159	234
Website build & maintenance	909	1,990	2,900
	<u>1,250</u>	<u>3,740</u>	<u>4,990</u>
<b>Total Funds 2019</b>			
	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Communication & Fundraising costs	3,450	4,929	8,379
Membership fees	135	199	334
Website build & maintenance	-	-	-
	<u>3,585</u>	<u>5,128</u>	<u>8,713</u>

# In2Out

Year Ended 31st December 2020

## Notes to the Financial Statements

### 8 Independent examination fees

Fees payable to the independent examiner for:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Independent examination and preparation of the financial	1,260	-
Bookkeeping and reporting services	2,160	-
	<u>3,420</u>	<u>-</u>

### 9 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	189,892	154,469
Social security costs	9,086	7,506
Employer contributions to pension plans	9,500	7,394
	<u>208,478</u>	<u>169,369</u>

The average head count of employees during the year was as follows:

	<b>2020</b>	<b>2019</b>
Average Head Count	11.00	9.25

No employee received employee benefits of more than £60,000 during the year was as follows:

	<b>2020</b>	<b>2019</b>
More than £60,000	0	0

### Key Management Personnel

The charity considers its key management personnel to be the Executive Director, Resettlement Manager and the Learning and Enrichment Manager. The total employee benefits received by key management were as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Key management personnel employee benefit	99,766	86,997

# In2Out

Year Ended 31st December 2020

## Notes to the Financial Statements

### 10 Trustee remuneration and expenses

During the year one trustee incurred out of pocket expenses (2019: 1) for travel costs which were reimbursed during the year totalling £40.80 (2019: £32).

### 11 Debtors

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accrued Income	34,445	20,563
	<u>34,445</u>	<u>20,563</u>

### 12 Creditors: amounts falling due within one year

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals	1,260	-
Trade Creditors	1,708	-
	<u>2,968</u>	<u>-</u>

### 13 Analysis of Charitable Funds

	1 Jan 2020	Income	Expenditure	Transfers	<b>31 Dec</b>
	£	£	£	£	<b>2020</b>
					<b>£</b>
<b>Unrestricted Funds</b>					
General Fund	90,767	51,041	(9,706)	(10,000)	<b>122,102</b>
<b>Designated Funds</b>					
North East	-	-	(6,591)	10,000	<b>3,409</b>
<b>Total</b>	<u>90,767</u>	<u>51,041</u>	<u>(16,296)</u>	<u>-</u>	<u><b>125,512</b></u>

# In2Out

Year Ended 31st December 2020

## Notes to the Financial Statements

	1 Jan 2020	Income	Expenditure	Transfers	31 Dec 2020
	£	£	£	£	£
<b>Restricted Funds</b>					
Client Home Set-up	110	-	(110)	-	-
HMYOI Gifts	1,856	2,562	(3,534)	-	884
Balcombe Charitable Trust	10,000	-	(10,000)	-	-
Generation Trust	2,000	-	(2,000)	-	-
BBC Children In Need (small)	5,444	10,000	(10,007)	-	5,437
BBC Children In Need (large)	3,896	36,458	(35,900)	-	4,454
Drapers	5,236	-	(5,236)	-	-
Allen Lane Foundation	805	-	(805)	-	-
Hilden Charitable Trust	2,458	-	(2,458)	-	-
Sir George Martin Trust	425	-	(425)	-	-
Tudor Trust	17,254	30,000	(43,617)	-	3,637
Stansfield Charitable Trust	1,000	-	(1,000)	-	-
Provincial Walsh Trust	500	-	(500)	-	-
Ministry of Justice Learning & Enrichment	20,563	41,582	(46,543)	-	15,601
Pat Newman Memorial Trust	2,000	2,000	(2,000)	-	2,000
Joseph Rank Trust	15,000	15,000	(13,705)	-	16,295
Bramall Foundation	13,626	15,000	(7,350)	-	21,276
Sylvia & Colin Shepherd Trust	-	2,000	(594)	-	1,406
George A Moore Trust	-	5,000	-	-	5,000
Lloyd's Bank Foundation	-	33,000	(1,250)	-	31,750
Fort Foundation	-	2,500	(2,500)	-	-
Jose and Paul Rhodes Trust	-	1,000	(1,000)	-	-
Garfield Weston Foundation	-	25,000	(12,210)	-	12,790
Violence Reduction Unit	-	3,300	(3,300)	-	-
AB Charitable Trust	-	10,000	-	-	10,000
David Brooke Charity	-	2,500	(270)	-	2,230
Masonic Charitable Foundation	-	5,000	-	-	5,000
Henry Smith Charity	-	15,000	-	-	15,000
Covid-19 Job Retention Scheme Grants	-	27,655	(27,655)	-	-
<b>Total</b>	<u>102,173</u>	<u>284,555</u>	<u>(233,969)</u>	<u>-</u>	<u>152,760</u>
<b>Total Funds</b>	<u>192,940</u>	<u>335,597</u>	<u>(250,265)</u>	<u>-</u>	<u>278,272</u>

# In2Out

Year Ended 31st December 2020

## Notes to the Financial Statements

### Fund transfers

During the year the trustee's transferred £10,000 from the unrestricted fund to the North East Designated Fund.

### Fund descriptions for material funds

HMYOI Support	Supporting benefits to residents in HMYOI Wetherby
Balcombe Charitable Trust	Supporting Executive Director salary
BBC Children In Need (small)	Supporting salary of West Yorkshire Mentor Coordinator
BBC Children In Need (large)	Supporting salary, expenses and training of the Resettlement Manager
Drapers	Supporting core costs of the organisation
Sir George Martin Trust	Supporting salary of Yorkshire Mentor Coordinators
Tudor Trust	Supporting core costs of the organisation
Ministry of Justice Learning & Enrichment	Pre-release Life Skills project on Keppel Unit
Pat Newman Memorial Trust	Supporting the salary of the Executive Director
Joseph Rank Trust	Supporting core costs of the organisation
Bramall Foundation	Supporting salary of Volunteer Coordinator, plus training and induction
Sylvia & Colin Shepherd Trust	Supporting salary of Yorkshire Mentor Coordinators
George A Moore Trust	Supporting salary of Yorkshire Mentor Coordinators
Lloyd's Bank Foundation	Supporting core costs of the organisation
Fort Foundation	Supporting the salary of the North West Mentor Coordinator
Garfield Weston Foundation	Supporting core costs of the organisation
Violence Reduction Unit	Supporting mentoring of young people in South and West Yorkshire
AB Charitable Trust	Supporting core costs of the organisation
David Brooke Charity	Supporting direct participant costs including leaving custody kits and mobile phones etc
Masonic Charitable Foundation	Supporting core costs of the organisation
Henry Smith Charity	Supporting core costs of the organisation
Covid-19 Job Retention Scheme Grants	Covid-19 job Retention Scheme Grants for employees on furlough due to the pandemic

# In2Out

Year Ended 31st December 2020

## Notes to the Financial Statements

### 14 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Current Assets	128,480	152,760	<b>281,238</b>
Creditors less than 1 year	(2,968)	-	<b>(2,968)</b>
	<u>125,512</u>	<u>152,760</u>	<u><b>278,272</b></u>

### 15 Events after the Reporting Period

After the year end a non-adjusting post balance sheet event took place. At the start of January 2021 the UK Government announced a further lockdown in England that was expected to last until the end of March 2021 but the stay at home message could be extended further. It is estimated that the financial effect from the lockdown and extension of the Job Retention Scheme will see an estimated income of £10,000 come in between January and March 2021.

### 16 Related party transactions

There were no related party transactions during the year (2019: £0).

### 17 Prior Period Adjustment Transition to FRS102

The 31/12/2020 financial year is the first year in which the charity prepared the year end accounts under accruals accounting SORP FRS102. As part of this transition a prior period adjustment to the 2019 debtors and restricted fund closing balance has taken place in order to ensure the accounting periods are comparative.

In January 2020 £20,562.5 of funding for the Ministry of Justice Learning & Enrichment fund was received that related to service provided during the 2019 financial year. This has been adjusted so that it is no longer showing as income 2020 but is recognised as accrued income within 2019.

	Adjusted 2019 Balance	Original 2019 Balance
	£	£
<b>Income</b>		
Grants and Contract Income	201,091	180,529
<b>Debtors</b>		
Accrued income	20,563	-
<b>Restricted Funds</b>		
Total Restricted Fund Balance	102,173	81,610