

Registered Charity no. 1154984

In2Out

Trustees Annual Report and Accounts

Year Ended 31st December 2020



In2Out

Year Ended 31st December 2020

Contents Page

	Page
Legal and Administrative Information	1
Trustee's Annual Report	2
Independent Examiners Report	8
Statement of Financial Activities	9
Statement of Financial Position	10
Notes to the Financial Statements	11

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.

Registered Charity Number	1154984
Registered Office	H M Young Offenders Institute York Road Wetherby LS22 5ED

Date of incorporation	11th December 2013
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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, 'Adultification', 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

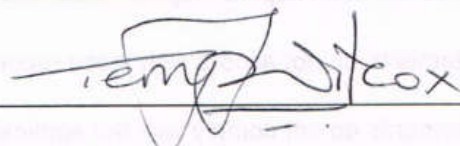
Job Retention Scheme Furlough

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

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

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.

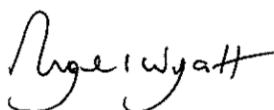
Independent examiner's statement

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
		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	Funds	Funds
		£	£	£	£
Income					
Donations and legacies	2	50,029	284,556	334,584	220,858
Activities for generating income	3	930	-	930	25,083
Other Income	4	82	-	82	147
Total Income		<u>51,041</u>	<u>284,556</u>	<u>335,597</u>	<u>246,088</u>
Expenditure					
Expenditure on charitable activities	6	15,046	230,229	245,275	207,636
Activities for generating income	7	1,250	3,740	4,990	8,713
Total Expenditure		<u>16,296</u>	<u>233,969</u>	<u>250,265</u>	<u>216,349</u>
Net income / (expenditure)		<u>34,744</u>	<u>50,587</u>	<u>85,331</u>	<u>29,740</u>
Net income and net movement in funds					
Total funds brought forward	13	90,767	102,173	192,940	163,201
Transfers	13	-	-	-	-
Total funds carried forward	13	<u>125,512</u>	<u>152,760</u>	<u>278,272</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 £
Current assets			
Debtors	11	34,445	20,563
Cash at bank and in hand		246,794	172,378
		<u>281,239</u>	<u>192,941</u>
Creditors: amounts falling due within one year	12	<u>2,968</u>	<u>-</u>
Net current assets		<u>278,272</u>	<u>192,941</u>
Total assets less current liabilities		<u>278,272</u>	<u>192,941</u>
Net assets	14	<u>278,272</u>	<u>192,941</u>
Funds of the charity			
Restricted funds	13	152,760	102,173
Unrestricted funds		<u>125,512</u>	<u>90,767</u>
Total charity funds		<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:


Terry Wilcox

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
	£	£	£
Donations			
Church Offering	163	-	163
Gift Aid	4,866	14	4,879
Legacies	-	-	-
Personal Donations	19,681	1,009	20,690
	<u>24,710</u>	<u>1,023</u>	<u>25,733</u>
 Grants and Contract Income			
Charitable Grants	17,250	209,698	226,948
Corporate Grants	-	-	-
Custodial Establishments	-	-	-
Government Grants	-	27,654	27,654
Faith Group Grants	8,069	1,300	9,369
Statutory Organisations	-	44,882	44,882
	<u>25,319</u>	<u>283,533</u>	<u>308,852</u>
 Total	<u><u>50,029</u></u>	<u><u>284,556</u></u>	<u><u>334,584</u></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
	£	£	£
Donations			
Church Offering	110	-	110
Gift Aid	1,539	-	1,539
Legacies	-	-	-
Personal Donations	18,118	-	18,118
	<u>19,766</u>	<u>-</u>	<u>19,766</u>
Grants and Contract Income			
Charitable Grants	319	156,230	156,549
Corporate Grants	-	-	-
Custodial Establishments	-	-	-
Government Grants	-	-	-
Faith Group Grants	22,100	1,880	23,980
Statutory Organisations	-	20,563	20,563
	<u>22,419</u>	<u>178,672</u>	<u>201,091</u>
Total	<u>42,186</u>	<u>178,672</u>	<u>220,858</u>

3 Activities for generating income

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

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

Governance Costs**			
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>
Governance Costs**			
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>
	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:

	2020	2019
	£	£
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:

	2020	2019
	£	£
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:

	2020	2019
Average Head Count	11.00	9.25

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

	2020	2019
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:

	2020	2019
	£	£
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

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

12 Creditors: amounts falling due within one year

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

13 Analysis of Charitable Funds

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

In2Out

Year Ended 31st December 2020

Notes to the Financial Statements

	1 Jan 2020	Income	Expenditure	Transfers	31 Dec 2020
	£	£	£	£	£
Restricted Funds					
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)	-	-
Total	<u>102,173</u>	<u>284,555</u>	<u>(233,969)</u>	<u>-</u>	<u>152,760</u>
Total Funds	<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	281,238
Creditors less than 1 year	(2,968)	-	(2,968)
	<u>125,512</u>	<u>152,760</u>	<u>278,272</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
	£	£
Income		
Grants and Contract Income	201,091	180,529
Debtors		
Accrued income	20,563	-
Restricted Funds		
Total Restricted Fund Balance	102,173	81,610