

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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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.

Registered Charity Number	1154984
Registered Office	H M Young Offender Institution York Road Wetherby LS22 5ED

Date of incorporation	11th December 2013
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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

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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.

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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.

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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

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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 Deebolt 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.

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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.



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

All income and expenditure derive from continuing activities.

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Year Ended 31st December 2021

Statement of Financial Position

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

Directors Responsibilities

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

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

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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.

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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.

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Year Ended 31st December 2021

Notes to the Financial Statements

2 Donations and legacies

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

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Year Ended 31st December 2021

Notes to the Financial Statements

	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	58,832	168,115	226,947
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>308,851</u>
Total	<u>50,029</u>	<u>284,556</u>	<u>334,584</u>

3 Activities for generating income

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

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

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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>

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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>
Governance Costs**			
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>

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Notes to the Financial Statements

8 Independent examination fees

Fees payable to the independent examiner for:

	2021	2020
	£	£
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:

	2021	2020
	£	£
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:

	2021	2020
Average Head Count	11	11

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

	2021	2020
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:

	2021	2020
	£	£
Key management personnel employee benefit	101,093	99,766

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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

	Computer Equipment	Total
	£	£
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

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

13 Creditors: amounts falling due within one year

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

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Notes to the Financial Statements

14 Analysis of Charitable Funds

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

	1 Jan 2020	Income	Expenditure	Transfers	31 Dec 2020
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In2Out

Year Ended 31st December 2021

Notes to the Financial Statements

	£	£	£	£	£
Unrestricted Funds					
General Fund	111,330	92,622	(56,249)	(10,000)	137,703
Designated Funds					
North East	-	-	(6,591)	10,000	3,409
Total	111,330	92,622	(62,840)	-	141,112
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)	-	-
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)	-	-
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
Other small restricted funds	-	1,000	(1,000)	-	-
Covid-19 Job Retention Scheme Grants	-	27,655	(27,655)	-	-
Total	81,610	242,974	(187,425)	-	137,159
Total Funds	192,940	335,596	(250,265)	-	278,271

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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

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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)	2,494
Current Assets	190,205	177,137	367,342
Creditors less than 1 year	(1,686)	-	(1,686)
	191,014	177,136	368,150

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

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 £
General Fund		
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
Ministry of Justice Learning & Enrichment Fund		
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	226,947
Adjusted	58,832	168,115	226,947

Expenditure on charitable activities by expenditure type

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

Expenditure on activities for generating income

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