



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Fresh Start Futures Enterprises Limited

On accounts for the year
ended

30th September 2023

Charity no
(if any)

1191533

Set out on pages

1 to 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2023.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 30/09/24

Name:

Paren M Shah

Relevant professional
qualification(s) or body
(if any):

FCCA

Address:

15 Mount Road

New Barnet

London N12 9RL

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Fresh Start Future Enterprises Annual Report

1. Introduction

Fresh Start Future Enterprises is dedicated to rehabilitating and reintegrating ex-offenders by providing tailored support to address housing, education, employment, and mental health needs. This report outlines the charity's activities, achievements, and financial standing for the year ending 2024.

- **Charity Registration Number:** 1191533
- **Charity Address:** 60-62 Pitt Street, Norwich, NR3 1DF
- **Website:** www.fsfe.co.uk

2. Trustees and Leadership

Our board of trustees is composed of Five experienced professionals, each contributing a unique blend of expertise in governance, criminal justice, human resources, and business management.

All trustees were actively involved throughout the year in overseeing the charity's activities, attending regular meetings, and making key decisions regarding strategy and operations.

3. Charitable Objectives

Charitable Objects: The charity's primary mission is to promote the rehabilitation and resettlement of ex-offenders through education, mentoring, and holistic support.

Vision: To empower individuals leaving the criminal justice system to lead productive, crime-free lives, fostering safer communities.

Mission: Reduce recidivism rates and increase community integration through targeted, trauma-informed interventions.

4. Activities, Achievements, and Performance

Summary of Activities:

Since September 2020, Fresh Start Future Enterprises has provided wrap-around support to over 400 clients across Norfolk, Suffolk, Essex, and Cambridgeshire. The key areas of support include housing advocacy, employment training, mental health services, and addiction recovery programs.

- **Achievements in 2024:**
 - Supported over **237 individuals** in the last 12 months, providing crucial services in housing, employment, and substance misuse recovery.
 - Achieved an **87% reduction in recidivism** among our service users.
 - Delivered **358 interventions** across various needs, including 112 housing interventions, 96 employment advocacy cases, and engagement in mental health and substance recovery services.

Case Study – Michael's Journey

Michael, a 52-year-old, faced decades of substance abuse and mental health challenges upon release from prison. Fresh Start supported him through the initial housing crisis, secured a place in a rehabilitation program, and provided ongoing employment advocacy. Today, Michael is employed full-time, reunited with his family, and living a stable life.

Case Study – John's Story

John, a former offender with a history of addiction, entered Fresh Start's support system after being released. With our help, John accessed rehabilitation services, re-entered the workforce, and transformed his life. His success exemplifies how targeted support can create lasting change.

5. Public Benefit Statement

Fresh Start Future Enterprises complies with the Charity Commission's guidelines for public benefit. Our services are freely available to ex-offenders and those involved in the criminal justice system, ensuring they can reintegrate into society and become law-abiding citizens. By reducing reoffending, our charity helps to improve public safety and reduce the burden on the criminal justice system, contributing to wider societal well-being.

6. Financial Review

Income:

The charity generated an income of **£135,456** during the financial year, mainly through a mixture of grants and contracts from local councils, charitable donations, and criminal justice services.

Expenditure:

The total expenditure amounted to **£151,386**, which was allocated towards client support services, administrative costs, and program delivery.

Reserves Policy:

The trustees established a reserves policy of 1 months operational costs, this was changed from 3 months by the board of trustees due to the cost of living crisis.

7. Risk Management

The trustees have conducted a thorough risk assessment and identified key risks in the areas of funding, service demand, and operational challenges. To mitigate these risks, we have diversified our income streams by applying for additional grants and securing corporate partnerships. Additionally, we have strengthened our internal monitoring systems to ensure efficient service delivery and risk management.

8. Plans for Future Periods

Looking ahead, Fresh Start Future Enterprises plans to expand its reach into new regions and enhance its services in response to growing demand. Our primary objectives include:

- **Expanding Service Areas:** We aim to extend our services to additional regions in the South East.
- **Increased Capacity:** We plan to recruit additional case workers and volunteers to meet the growing demand for support.
- **New Partnerships:** Strengthening collaborations with local authorities, businesses, and educational institutions to provide holistic support.
- **Innovative Workshops:** Launching a series of behavioural and cognitive workshops designed to help ex-offenders break the cycle of reoffending.

9. Key Metrics and Successes

- **Housing Advocacy:** 112 interventions, reducing waiting times for secure housing by 6 months.
- **Employment Advocacy:** 96 interventions, with post-release employment rates increased to 42% (national average is 17%).
- **Mental Health:** 68% of clients were connected to mental health services (national average is 39%).
- **Substance Abuse Advocacy:** 60% of clients actively engaged in recovery programs.

10. Collaborations and Partnerships

Fresh Start Future Enterprises has built strong partnerships with key organisations to maximize our impact:

- **HMP Norwich:** Joint programs to support offenders pre- and post-release.
- **Local Housing Authorities:** Fast-tracking housing applications and resolving homelessness for our clients.
- **Rehabilitation Services:** Facilitating placements in drug and alcohol treatment programs.

11. Volunteer and Community Engagement

Volunteers have been integral to Fresh Start's success, contributing over **1,000 hours** of service this year. They have supported everything from administration and mentoring to running community events that raise awareness and funding.

Our community engagement initiatives have been well received, allowing us to connect with more local businesses and individuals who are eager to support our mission through donations or volunteering.

12. Testimonials

"Fresh Start gave me a second chance. I was on the verge of losing everything, but they helped me get back on my feet." – Client B.

"The support we received from Fresh Start was incredible. Their dedication to reducing reoffending is truly making a difference in the community." – Stakeholder, HMP Chelmsford.

Company Registration No. 12371507 (England and Wales)

**FRESH START FUTURE ENTERPRISES LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

FRESH START FUTURE ENTERPRISES LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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FRESH START FUTURE ENTERPRISES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Directors	Cathryn Grint Charlotte James Saziya Mirza Kerry Norman
Company Number	12371507 (England and Wales)
Registered Office	60-62 Unit 20 & 21 Pitt Street Norwich NR3 1DF England

FRESH START FUTURE ENTERPRISES LIMITED
(COMPANY NO: 12371507 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 30 September 2023.

Directors

The following directors held office during the whole of the period:

Cathryn Grint
Saziya Mirza
Kerry Norman

Charlotte James was appointed on 30 September 2023.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

Signed by:

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Cathryn Grint
Director

Approved by the board on: 16 September 2024

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
FRESH START FUTURE ENTERPRISES LIMITED
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Fresh Start Future Enterprises Limited for the year ended 30 September 2023 as set out on pages 6 - 9 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf.

Chartered Certified Accountants

16 September 2024

FRESH START FUTURE ENTERPRISES LIMITED
INCOME STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	2023	2022
	£	£
Turnover	135,447	114,987
Cost of sales	-	(66,484)
Gross profit	135,447	48,503
Administrative expenses	(151,028)	-
Operating (loss)/profit	(15,581)	48,503
Interest receivable and similar income	9	-
Interest payable and similar charges	(358)	-
(Loss)/profit on ordinary activities before taxation	(15,930)	48,503
Tax on (loss)/profit on ordinary activities	-	-
(Loss)/profit for the financial year	(15,930)	48,503

FRESH START FUTURE ENTERPRISES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	43,651	9,033
Current assets			
Debtors	5	8,521	-
Cash at bank and in hand		7,068	46,087
		15,589	46,087
Creditors: amounts falling due within one year	6	(17,784)	(3,244)
Net current (liabilities)/assets		(2,195)	42,843
Total assets less current liabilities		41,456	51,876
Creditors: amounts falling due after more than one year	7	(11,724)	-
Net assets		29,732	51,876
Capital and reserves			
Profit and loss account		29,732	51,876
Shareholders' funds		29,732	51,876

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 16 September 2024 and were signed on its behalf by

Signed by:

Cathryn Grint

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Cathryn Grint
Director

Company Registration No. 12371507

FRESH START FUTURE ENTERPRISES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Statutory information

Fresh Start Future Enterprises Limited is a private company, limited by shares, registered in England and Wales, registration number 12371507. The registered office is 60-62 Unit 20 & 21, Pitt Street, Norwich, NR3 1DF, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% SLM
Motor vehicles	25% SLM
Computer equipment	25% SLM

4 Tangible fixed assets

	Plant & machinery	Motor vehicles	Computer equipment	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 October 2022	8,765	4,300	-	13,065
Additions	4,302	36,470	6,570	47,342
At 30 September 2023	13,067	40,770	6,570	60,407
Depreciation				
At 1 October 2022	2,957	1,075	-	4,032
Charge for the year	2,785	9,255	684	12,724
At 30 September 2023	5,742	10,330	684	16,756
Net book value				
At 30 September 2023	7,325	30,440	5,886	43,651
At 30 September 2022	5,808	3,225	-	9,033

5 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
Accrued income and prepayments	8,521	-

FRESH START FUTURE ENTERPRISES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	1,687	-
Obligations under finance leases and hire purchase contracts	20,264	-
Trade creditors	5,709	-
Taxes and social security	10,399	-
Other creditors	(20,275)	3,244
	<u>17,784</u>	<u>3,244</u>

7 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Bank loans	<u>11,724</u>	<u>-</u>

8 Average number of employees

During the year the average number of employees was 0 (2022: 0).

FRESH START FUTURE ENTERPRISES LIMITED
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

This schedule does not form part of the statutory accounts.

	2023	2022
	£	£
Turnover		
Sales	135,447	114,987
Cost of sales		
Purchases	-	44,494
Other direct costs	-	21,990
	-	66,484
Gross profit	135,447	48,503
Administrative expenses		
Wages and salaries	86,381	-
Employer's NI	(372)	-
Temporary staff and recruitment	350	-
Travel and subsistence	16,465	-
Motor expenses	1,793	-
Rent	7,680	-
Light and heat	135	-
Telephone and fax	3,378	-
Stationery and printing	137	-
Bank charges	16	-
Insurance	4,969	-
Software	60	-
Repairs and maintenance	1,724	-
Depreciation	12,725	-
Donations	180	-
Sundry expenses	4,388	-
Consultancy fees	8,893	-
Advertising and PR	1,788	-
Other legal and professional	338	-
	151,028	-
Operating (loss)/profit	(15,581)	48,503
Interest receivable		
Interest receivable	9	-
Interest payable		
Bank loans and overdrafts	358	-
(Loss)/profit on ordinary activities before taxation	(15,930)	48,503