

REGISTERED COMPANY NUMBER: 03647928 (England and Wales)
REGISTERED CHARITY NUMBER: 1074453

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
TRAIL-BLAZERS MENTORING LTD**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

TRAIL-BLAZERS MENTORING LTD

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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TRAIL-BLAZERS MENTORING LTD

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022**

TRUSTEES	C A Kemp (Chair) N A Janjua T Pauk P R F Simpson (Treasurer) A Morrison (resigned 2/11/2022) R James-Ford D Hall A Kudi (resigned 8/5/2022) J Danton (appointed 4/8/2022) C F Lofters (appointed 26/1/2023)
COMPANY SECRETARY	P R F Simpson
REGISTERED OFFICE	Landgate Chambers Rye East Sussex TN31 7LJ
REGISTERED COMPANY NUMBER	03647928 (England and Wales)
REGISTERED CHARITY NUMBER	1074453
INDEPENDENT EXAMINER	Gibbons Mannington & Phipps LLP Chartered Accountants Landgate Chambers 24 Landgate Rye East Sussex TN31 7LJ
SENIOR MANAGEMENT	J Alexander - Chief Executive Officer

TRAIL-BLAZERS MENTORING LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Trailblazers objectives are:

The rehabilitation of persons who are or have been subject to a criminal charge and are serving a custodial sentence in one of Her Majesty's Prisons or Young Offenders Institutions, by means of educational training, mentoring or guidance provided to such persons so as to assist in their rehabilitation into the wider community.

Aims:

- To reduce the likelihood of re-offending and/or the seriousness of re-offending by preparing offenders for release
- To ease the difficult period of transition of the offender back into society following release from prison
- To empower the young person to make positive choices by developing the offender's self-esteem, confidence, education and knowledge of opportunities
- To enhance the resettlement services offered by HMPS by using volunteer mentors to support offenders on release.

Public benefit

The Trustees, having reviewed the main activities undertaken by Trailblazers to further its charitable purposes for the public benefit, conclude that public benefit continues to be derived from Trailblazers activities. Trailblazers reduces the likelihood of re-offending by preparing offenders for release and supporting them during a transitional period post-release. Trailblazers consistent success in achieving significantly lower re-offending figures as compared with the national average (see below) provides a tangible public benefit. Reduction in crime leads to safer communities and fewer victims of offending behaviour, and in addition contributes to a reduction in the costs to the public purse associated with policing, court processes and holding an individual in a prison or young offenders institution.

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Volunteers

Volunteer mentors are trained to listen, advise, support and challenge their mentees, and help them plan their future after release from custody.

Mentoring is primarily intended to take place inside the prison in the final six months of the mentee's sentence and continue post-release for up to a further nine months.

Mentoring consists of a structured programme delivered through the use of toolsets which comprise Introduction to Mentoring, Better Relationships, Asserting Myself, Money Matters, Getting to Work, and Through the Gate.

There are no general volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the twelve months covered by this report Trailblazers Mentoring (Trailblazers) has continued to support young people in prison prepare for release and then supporting them in the community for up to one year. Our aim is to educate, encourage and inspire our mentees to change their future and make a positive impact to their communities. This report will summarise the organisation's achievements.

During 2022 Trailblazers has focused on three core areas:

- i) maintaining delivery of tailored 121 mentoring and practical support to offenders who are committed to rebuilding their lives after leaving prison and then helping them navigate life in the community in the first few months once 'Through the gate';
- ii) Forging partnerships with commercial, government and charities to broaden and deepen services;
- iii) Further developing policies, procedures, and systems to underpin a robust operational infrastructure.

Trailblazer's demand for helping people in prison seeking our support has escalated during 2022 - reflecting our reputation for providing relevant and tailored help. Referrals come through self-referrals based on word of mouth, prison staff and charities working alongside us. The unique and powerful combination of long term, intensive mentoring and practical help has been invaluable to our mentees and covers:

- weekly tailored 121 mentoring for up to 6 months pre-release;
- planning for release and setting up essentials for life outside prison;
- Release care packages (smartphones to contact probation, apply for benefits, ID, banking, and health services; travel cards; food vouchers); arranging safe accommodation, and mentoring;
- support in accessing education, training, and employment (ETE) often in conjunction with partners in both corporate and charitable sectors.

During the year team resourcing was developed further with the appointment of project managers at HMP Brixton and HMP Aylesbury, Community Support Workers for the Midlands and London and two new posts - a Volunteer and Partnership Coordinator and a Programme Manager for the DPA pilot. The employees have a wealth of valuable experience and skills including those with lived experience and/or strong relevant academic qualifications.

During the year two trustees were appointed and two resigned.

Sadly, one of our patrons, Sir David Ramsbotham died in December after a distinguished career in the British Army and then in criminal justice.

Continued success

Following the disruption of the previous two years during the pandemic, access to prisons was largely unfettered in 2022 enabling Trailblazers to:

- match 78 new mentors with volunteer mentors;
- 102 mentees were supported in 2022 through 1018 mentoring sessions amounting to 1397 mentoring hours with a further 783 research hours;
- provided 240 'Through the Gate' care packages including smart phones and food vouchers to 78 released mentees;
- supported 75 volunteer mentors providing weekly mentoring both face to face and remotely in prisons and the community;
- 28 new mentors were recruited, onboarded, and received an enhanced training programme;
- enabled 37 mentees in the community to benefit from education, training and employment opportunities .

Trailblazer's work is actively supporting government's aim to reduce reoffending and reduce the impact of crime on society. For those who had access to Trailblazers, the re-offending rate after the first year was 9.1%, compared with a national rate of 36%¹ :

- benefiting individuals' achieve independent fulfilling lives with hope for the future combined with better self-esteem and confidence;
- building safer communities;
- improving social mobility opportunities;
- reducing future victims of crime;
- saving c. £2.48m for the Exchequer annually. Trailblazer's support typically costs £2.5k/mentee compared to £48k p.a. for each person held in custody.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Our team continue to actively engage with their local communities, including local volunteering agencies, corporates, universities, colleges, and community groups to recruit a cross section of volunteer mentors with a diverse base of knowledge and cultural awareness to mentor young people in prison and resettling back in the community. Trailblazer's colleagues have worked with a variety of organisations to access housing, ETE, and health services for our mentees including:

- Bridge Recruitment, London - providing tailored support for mentees (cv writing, interview preparation, job opportunities);
- Severn Trent Water, West Midlands - employees registering to be volunteer mentors for TB; delivering workshops in custody with the aim of mentees going into the company's learning academies with the end goal of employment and delivering employer workshops on the value of employing people who have been in prison;
- XO Bikes mentees recruited to repair and resell bikes in London;
- SUITSME Partnership created with the only e-money service allowing accounts to be setup by staff pre-release with TB staff providing charity endorsement to verify mentees;
- New Leaf CIC Employment provider setup by ex-offenders for ex-offenders
- Birmingham Adult Education Services - provided educational support to give peer mentors accredited qualifications;
- apprentice opportunities with Bounceback;
- agreement with the Digital Poverty Alliance to provide digital devices to mentees (CGI, Intel, Vodaphone).

The Trustees are extremely grateful for this support.

Trailblazers has been short listed for the prestigious Queen's Award for Voluntary service (now the King's Award) with the outcome expected later in 2023.

The Trustees would like to thank all staff and volunteers for their tremendous hard work, dedication and making such a significant and positive impact on the young people committed to rebuilding their lives having experienced time in prison.

Note 1: Ministry of Justice reoffending rate data 2022.

FINANCIAL REVIEW

Financial position

The finances of the charity continue to be stable with a surplus of £27,349 compared with a deficit in 2021 of £51,288. Reserves amounted to £72,119.

The cash position remained strong at £237,923, an increase from the previous year at £237,465.

The financial position is reviewed monthly by the Chair, Treasurer and CEO and by the Trustees at bi-monthly board meetings.

Principal funding sources

All pre-existing grantors have continued to fulfil their funding promises and new applications for funding to trusts and foundations were increased in response to the tightening conditions within the grant-making sector. Key funders include City Bridge Trust, Lloyds Bank Foundation, CABWI, Swire Charitable Trust, and the Triangle Trust As part of the charity's three-year Business Plan (see below) the charity continued to diversify potential sources of income with generous funding provided by corporates (Severn Trent Water and Bridge Recruitment) and pro-bono support (Clifford Chance, Lloyds Bank Foundation, Zen Photography and Media Trust).

Investment policy and objectives

Trailblazer's funds are largely due to be used in the short term, so the Trustees consider that long term investment is inappropriate. Funds not required immediately are therefore held in a deposit account or short-term bonds.

FINANCIAL REVIEW

Reserves policy

Trailblazers reserves policy is to have unrestricted funds - that is, not committed or invested in tangible fixed assets - in reserve to cover at least six months of expenditure to deal with any significant decrease in funding.

The level of unrestricted reserves at 31 December 2022 was £72k (2021 £45k) compared with estimated five months expenditure. This level of reserves is greatly mitigated by cash in hand of £186k representing grants already received in respect of expenditure planned for 2023 and covers at least six months expenditure.

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

The Trustees consider the major risks to which the charity is exposed at both bi-monthly meetings of the Risk Task group and at the bi-monthly board meetings; where appropriate, systems and procedures are implemented to manage those risks. A Risk Policy and Risk Register are in place, and these are reviewed at each meeting of the Trustees along with an incident log which is also maintained to record any adverse incidents. During the year extended steps were taken to reduce risks for staff and mentors working in the community with enhanced safeguarding training and oversight implemented. In addition, significant effort was needed to secure funding due to increased demand on funders, the cost-of-living crisis and tight local and government agency funding (e.g. HMPPS, local authorities).

Trailblazers manages risks to its staff and volunteers from exposure to offenders through training offered by the Prison Service (including personal protection and conditioning), robust and managed procedures, and through a system of individual and group supervision. Additionally, all volunteer mentors who support mentees post release are issued with a mobile phone so they can maintain contact with the Project Manager at the start and end of any community sessions. This control also ensures volunteer mentors do not give mentees any personal contact information. All staff and mentors undertook safeguarding training during 2022 and a new safeguarding policy developed with support from an external consultant.

At the end of 2022 Trailblazers was operating inside five re-settlement prisons and Young Offenders Institutions, and as such continues to enjoy a positive and valuable working relationship with HMPPS.

Service Level Agreements are in place at all project sites with updated versions to be agreed with HMPPS in Spring 2023, and although Trailblazers does not receive any direct financial contribution, it receives significant 'funding in kind' in the form of office space, heat, light, furniture and equipment, telephony, stationery, and postage.

FUTURE PLANS

During 2021 a three-year Business Plan and investment programme was agreed by trustees with emphasis on five key areas. Overall progress has been positive, but the charity has faced headwinds:

i) Widening access, including expanding to ten prisons and trebling mentees. Despite demand for our services being up to double our capacity Trailblazers has not been able to achieve the growth planned due to:

- a. Changes and pressures in the prison estate including HMP Wandsworth recategorized as a remand prison with very restricted opportunities for resettlement initiatives;
- b. discretionary budgets covering cost of living pressures rather than ETE;
- c. post Covid volunteer fatigue impacting the Third Sector leading to mentee demand outstripping mentor capacity;

ii) People development for staff, volunteers, and trustees.

Development plans implemented (e.g., mentoring for staff, peer support for staff and volunteers, enhanced training for all, wellbeing initiatives and self-development training days). The charity is committed to continue diversifying and increasing the involvement of those with lived experience of the criminal justice system as employees, trustees and volunteers;

iii) Partnerships with organisations that operate in a similar environment.

Significantly extended range of partners with robust assessment of potential partners and alliances in place;

iv) Sustainability (financial, operational, and environmental).

Mixed successes with:

a. Tough funding climate due to increased demand on funders, less funds available and longer /more complicated decision processes in place - requiring heavy resourcing. Combined with cost pressures due to inflation;

b. People resourcing impacted by challenging mentor retention and recruitment but mitigated by strong staff recruitment and more diversified staff and trustee teams;

v) Improved processes and systems.

Excellent progress made in improving operational infrastructure of Trailblazers with extensive and robust policies and procedures in place.

Following this, Trailblazers enters 2023 as a strong and resilient organisation able to move forward with ambition and confidence in developing and delivering a more sophisticated programme of service delivery.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trail-Blazers Mentoring Ltd - (also known as Trailblazers), is a charitable company limited by guarantee without share capital - incorporated on 12 October 1998 and registered as a charity on 1 March 1999. The company was established under a Memorandum of Association which established the objects and the powers of the charitable company and is governed under its Articles of Association. Amended Articles of Association were adopted on 23rd September 2020. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

Trailblazers aims to have not less than four Trustees at any one time, up to a maximum of ten. As soon as a serving Trustee declares an intention to resign, the Trustees will endeavour to recruit a new Trustee. From time to time the Board reviews the skills and diversity of existing Trustees and identifies gaps. Trustees are recruited by means of personal approach and wider advertising via the national press and specialist Third Sector publications. The Board are currently seeking to include more trustees with lived experience and involvement in the criminal justice system.

Organisational structure

The Board of Trustees meets at least quarterly to contribute to the strategic direction and policy of the Charity.

Day to day responsibility is delegated to the CEO who has responsibilities for ensuring that the charity delivers the services specified; financial management, legal compliance, human resources, fundraising and marketing, public relations and risk management. The CEO is supported by the Board of Trustees.

Each project is led by a Project Manager who is based at that prison. Community Support Workers in London and the West Midlands provide intensive practical support to mentees in the six weeks prior to and after release. Each Project Manager has day to day responsibility for the management of that project including recruitment and training of mentors, recruitment of potential mentees, matching of mentors to mentees, meeting targets and effective data management and record keeping. In 2022, Project Managers were in place at HMP/YOI Brinsford combined with a peer-to-peer project at HMP Oakwood; HMP Brixton; HMPYOI Aylesbury and HMP/YOI Isis. The team have been augmented by the appointment of a Volunteer and Partnership Coordinator.

Trailblazers also employs an Operations and Administration Manager who manages all the operational functions of the charity. Monthly management accounts are produced with the help of the Treasurer.

Induction and training of new trustees

After the initial approach the prospective Trustee will meet with the Chair and another Trustee, followed by a meeting with the CEO. These meetings will include a full briefing on the legal and financial responsibilities of Trustees, and a thorough explanation of the work of the charity. The prospective Trustee will receive:

- The Memorandum and Articles of Association;
- The latest published Annual Accounts and Trustees' Report;
- A current copy of the management accounts, which includes the year's budget;
- Minutes of the previous three Board meetings;
- The three-year Business Plan;
- A copy of the latest relevant Charity Commission guidance for Trustees.

After attending a Board meeting as an observer, a decision is made by the Trustees, in consultation with the prospective Trustee and the CEO as to suitability. The formal vote to elect a new Trustee will take place at the next appropriate Board meeting and will be ratified at the next Annual General Meeting. On ratification by the board, each new trustee is provided with a formal induction.

Approved by order of the board of trustees on *17th May 2023* and signed on its behalf by:

TRAIL-BLAZERS MENTORING LTD

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

C A Kemp

.....
C A Kemp - Trustee

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

Independent examiner's report to the trustees of Trail-Blazers Mentoring Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Gibbons Mannington & Phipps LLP

Mr K. Luck

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Date: **24 May 2023**

TRAIL-BLAZERS MENTORING LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	133,928	2,993	136,921	52,480
Charitable activities					
Mentoring of young offenders	4	161,362	139,305	300,667	363,584
Investment income	3	656	-	656	1,066
Other income		400	-	400	-
Total		296,346	142,298	438,644	417,130
EXPENDITURE ON					
Raising funds		-	37,707	37,707	54,391
Charitable activities					
Mentoring of young offenders	5	1	374,168	374,169	414,027
Total		1	411,875	411,876	468,418
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	296,345 (269,578)	(269,577) 269,578	26,768 -	(51,288) -
Net movement in funds		26,767	1	26,768	(51,288)
RECONCILIATION OF FUNDS					
Total funds brought forward		45,351	-	45,351	96,639
TOTAL FUNDS CARRIED FORWARD		72,118	1	72,119	45,351

The notes form part of these financial statements

TRAIL-BLAZERS MENTORING LTD

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	12	2,551	-	2,551	1,577
Cash at bank		186,340	51,583	237,923	237,465
		188,891	51,583	240,474	239,042
CREDITORS					
Amounts falling due within one year	13	(116,772)	(51,583)	(168,355)	(193,691)
NET CURRENT ASSETS		72,119	-	72,119	45,351
TOTAL ASSETS LESS CURRENT LIABILITIES		72,119	-	72,119	45,351
NET ASSETS		72,119	-	72,119	45,351
FUNDS	14			72,119	45,351
Unrestricted funds				72,119	45,351
TOTAL FUNDS				72,119	45,351

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13th April 2023 and were signed on its behalf by:


C A Kemp - Trustee


P R F Simpson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Grants are only included in the accounts when the income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Expenditure

Expenditure is recognised in the period in which they are incurred, these include attributable VAT which cannot be recovered.

Expenditure is all allocated to the primary activity of mentoring, except as stated below:

Fundraising and publicity costs are those incurred in generating income and promoting the company's profile.

Governance costs are those incurred exclusively on the administration of the company and its compliance with statutory requirements which comprise the cost of auditing and accounting.

Support costs are those incurred directly in support of expenditure on the objects of the company.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>136,921</u>	<u>52,480</u>

Included in Donations is an amount of £24,996 (2021 - £24,996) for donated facilities and services provided by each of the 4 prisons that the charity serves. It is a best estimate of the value of the facilities and services provided. The corresponding expenditure is included in the direct costs of the charitable activity of mentoring young offenders.

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>656</u>	<u>1,066</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Grants	<u>300,667</u>	<u>363,584</u>
Activity		
Mentoring of young offenders		

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

	2022	2021
	£	£
Grant making institutions	<u>300,667</u>	<u>363,584</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Mentoring of young offenders	<u>355,352</u>	<u>18,817</u>	<u>374,169</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Mentoring of young offenders	<u>16,765</u>	<u>2,052</u>	<u>18,817</u>

7. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Independent examiners' remuneration	<u>2,052</u>	<u>1,956</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	264,059	297,933
Social security costs	21,463	23,005
Other pension costs	5,185	6,617
	<u>290,707</u>	<u>327,555</u>

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

	2022	2021
Employees	<u>9</u>	<u>9</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	<u>-</u>	<u>1</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	51,471	1,009	52,480
Charitable activities			
Mentoring of young offenders	165,237	198,347	363,584
Investment income	1,066	-	1,066
Total	<u>217,774</u>	<u>199,356</u>	<u>417,130</u>
EXPENDITURE ON			
Raising funds	54,391	-	54,391
Charitable activities			
Mentoring of young offenders	216,411	197,616	414,027
Total	<u>270,802</u>	<u>197,616</u>	<u>468,418</u>
NET INCOME/(EXPENDITURE)	(53,028)	1,740	(51,288)
Transfers between funds	1,740	(1,740)	-
Net movement in funds	(51,288)	-	(51,288)
RECONCILIATION OF FUNDS			
Total funds brought forward	96,639	-	96,639
TOTAL FUNDS CARRIED FORWARD	<u><u>45,351</u></u>	<u><u>-</u></u>	<u><u>45,351</u></u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022 and 31 December 2022	<u>8,039</u>
DEPRECIATION	
At 1 January 2022 and 31 December 2022	<u>8,039</u>
NET BOOK VALUE	
At 31 December 2022	<u><u>-</u></u>
At 31 December 2021	<u><u>-</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	<i>2021</i>
	£	£
Other debtors	1,335	-
Prepayments and accrued income	1,216	<i>1,577</i>
	<u>2,551</u>	<i><u>1,577</u></i>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	<i>2021</i>
	£	£
Social security and other taxes	7,338	<i>5,098</i>
Other creditors	4,705	<i>17,521</i>
Accruals and deferred income	156,312	<i>171,072</i>
	<u>168,355</u>	<i><u>193,691</u></i>

The charity's income is almost entirely grant based which are applied for on an annual (or in one case - 24 months) basis to provide mentoring for the ensuing 12 months. It therefore seems appropriate for the accounting policy to reflect this. It also enables the accounts to more accurately reflect the position by matching income and expenditure.

14. MOVEMENT IN FUNDS

	At 1/1/22	Net	Transfers	At
	£	movement	between	31/12/22
	£	in funds	funds	£
	£	£	£	£
Unrestricted funds				
General fund	45,351	296,346	(269,578)	72,119
Restricted funds				
Aylesbury	-	(63,569)	63,569	-
Brinsford	-	(94,393)	94,393	-
ISIS	-	(28,475)	28,475	-
Wandsworth	-	(22,046)	22,046	-
Brixton	-	(31,181)	31,181	-
DPA	-	(28,537)	28,537	-
Oakwood	-	(1,377)	1,377	-
	-	<u>(269,578)</u>	<u>269,578</u>	-
TOTAL FUNDS	<u>45,351</u>	<u>26,768</u>	<u>-</u>	<u>72,119</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	296,346	-	296,346
Restricted funds			
Aylesbury	13,082	(76,651)	(63,569)
Brinsford	499	(94,892)	(94,393)
ISIS	48,112	(76,587)	(28,475)
Wandsworth	63,660	(85,706)	(22,046)
Brixton	10,788	(41,969)	(31,181)
DPA	6,157	(34,694)	(28,537)
Oakwood	-	(1,377)	(1,377)
	142,298	(411,876)	(269,578)
TOTAL FUNDS	438,644	(411,876)	26,768

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	96,639	(53,028)	1,740	45,351
Restricted funds				
Aylesbury	-	(20,736)	20,736	-
Brinsford	-	(43,034)	43,034	-
ISIS	-	8,289	(8,289)	-
Wandsworth	-	46,064	(46,064)	-
Brixton	-	11,157	(11,157)	-
	-	1,740	(1,740)	-
TOTAL FUNDS	96,639	(51,288)	-	45,351

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	217,774	(270,802)	(53,028)
Restricted funds			
Aylesbury	17,835	(38,571)	(20,736)
Brinsford	21,839	(64,873)	(43,034)
ISIS	41,302	(33,013)	8,289
Wandsworth	100,837	(54,773)	46,064
Brixton	17,543	(6,386)	11,157
	<u>199,356</u>	<u>(197,616)</u>	<u>1,740</u>
TOTAL FUNDS	<u>417,130</u>	<u>(468,418)</u>	<u>(51,288)</u>

Transfers between funds

Grants made are often restricted to one of the charity's four projects - young offender's prisons - where mentors are provided by employing a project manager to match mentors with mentees. Income and expenditure is analysed by project and any shortfalls covered by a transfer of funds from the unrestricted (core) fund. Support costs, such as management costs and the cost of raising funds are split among the projects.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

TRAIL-BLAZERS MENTORING LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	136,921	52,480
Investment income		
Deposit account interest	656	1,066
Charitable activities		
Grants	300,667	363,584
Other income		
Training sessions	400	-
Total incoming resources	438,644	417,130
EXPENDITURE		
Raising donations and legacies		
Fundraising consultancy	561	6,661
Fundraising costs	215	854
Fundraising - major donor project	-	24,000
Fundraising salaries	36,931	22,876
	37,707	54,391
Charitable activities		
Wages	264,059	297,933
Social security	21,463	23,005
Pensions	5,185	6,617
Staff recruitment & training	3,153	3,061
Mentor recruitment & training	1,943	2,030
Mentor travel & meetings	4,161	1,911
Mentor & staff miscellaneous	2,558	5,097
Other mentoring expenses	14,818	19,343
Travel & subsistence	11,130	8,064
Professional fees	1,887	2,389
Prison costs - HMPS in lieu	24,995	24,996
	355,352	394,446
Support costs		
Management		
Insurance	1,959	1,519
Office expenses	9,208	10,437
Advertising	-	84
Subscriptions and publications	5,598	4,505
	16,765	16,545
Governance costs		
Independent examination fee	2,052	1,956
Carried forward	2,052	1,956

This page does not form part of the statutory financial statements

TRAIL-BLAZERS MENTORING LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Governance costs		
Brought forward	2,052	1,956
Legal fees	-	1,080
	2,052	3,036
Total resources expended	411,876	468,418
Net income/(expenditure)	26,768	(51,288)

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