StandOut Programmes

Trustees Report and Financial Statements

For the year ended 31 March 2021

Charity number 1177813 Company number 11257739

Contents

Page:	
3	Legal and administrative information
4-12	Report of the Trustees
13	Report of the Independent Examiner
14	Statement of financial activities
15	Balance sheet
16-20	Notes forming part of the financial statements

Legal and administrative information

Trustees:
Penny Parker
Joe Froud
Marion Peters
Elizabeth Delacave
Joseph Ewing

Independent Examiner: S D Clarke FCA Haines Watts (City) LLP New Derwent House 69-73 Theobalds Road London WC1X 8TA

Charity number 1177813

Company number 11257739

Registered office Unit 409, China Works

Black Prince Road, London, SE1 7SJ

Bankers Metro Bank

One Southampton Row, London, WC1B 5HA

CAF Bank

25 Kings Hill Avenue, Kings Hill, West Malling,

Kent, ME19 4JQ

Report of the Trustees

The Trustees are pleased to present their report and financial statements for the year ended 31 March 2021. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and 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.

Structure, governance and management

The Charity is a company limited by a guarantee. The Members of the Charity are the Trustees. In the event of the Charity being wound up the liability in respect of the guarantee is limited to £10 per Member.

The Trustees, who are also Directors for the purpose of company law, who served during the year were:

Penny Parker Joe Froud Marion Peters Elizabeth Delacave Joseph Ewing

Trustees are recruited as and when necessary.

The Board are mindful of their requirements to undertake necessary and relevant training.

The management of the Charity is undertaken by the Trustees.

The Trustees are mindful of the need to have adequate controls and procedures to identify and mitigate areas of potential risk.

Objectives and activities

The objects of the Charity are:

- the training, care, and rehabilitation of people in prison and people with a conviction by providing advice, assistance and support and organising educational programmes and other activities, and supporting the provision of the same, as a means of:
- helping people in prison and people with a conviction to advance in life by developing their skills to enable them to integrate into and participate in society as independent and responsible individuals through; - advancing education; and
- relieving unemployment among people who have been in prison or had a conviction, including through assisting them to find employment and to otherwise rehabilitate themselves;

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Activities and Performance

We could not have imagined, when we reported last year, that the entire financial year ended March 2021 would be impacted by Covid. Covid brought all activity in prison to a halt but I am pleased to report that StandOut has been busy innovating and adapting our delivery to support men leaving our two partner prisons, HMP Wandsworth and HMP Pentonville. This growth has been enabled by our supporters and we have both worked with existing funders and developed new funding streams, in particular to support the Helpline we developed in response to the impact of Covid in prison. Our development, in the face of considerable challenges over the year, is down to the skills and committed work of the team, from our trustees to our staff. Through a year that has challenged across the world, our encouragement remains the determination of the men we have had the privilege to work with.

StandOut's values played a key part in determining our approach this year. We have continued to *champion* the men we support, working with them to find a path to stability. Our *collaborative* approach supporting men across a range of areas has been tested to the full as we adapted and added the Helpline to the ongoing support offered to trainees who had completed the Programme prior to the pandemic. Responding to the challenges of the year we have nonetheless shown our value of being *committed* to trainees continuing to support men who have completed the Programme. And through it all, the team have continued to deliver work of the highest quality - ensuring we have continued to build on our reputation for being *first class*.

Nathan's Story

Nathan took part in the StandOut programme in HMP Pentonville and it sparked a passion for mentoring. More than a year after his release and despite a global pandemic, Nathan has continued to work towards his goal with StandOut and is now inspiring others to move away from crime in his new mentoring role.

"I'd been to prison before when I was 18 and I was in and out of trouble all my life really, from the age of about fourteen. Before StandOut, I didn't know how to deal with my anger and I found it hard to express my emotions. I'd think I was angry when actually I was feeling hurt, sad or upset. I couldn't spot that difference before.

That was when the switch flipped for me. No matter how long you do in prison, if you want to change that will happen in a split second. You could do ten years; you could do ten months. All it takes is one moment for everything to change. And for me, that moment was StandOut.

With most prison courses, once you finish the support stops. Whereas StandOut is another support network for life. They are there for you when you are in prison and when you get out. Regardless of whether things are going well or if you need a pick-me-up, their door is always open. That's rare to find.

One day I would love to walk into prison on the other side of things and give other people that lightbulb moment like StandOut gave me. A lot of people think it's not possible to change once you're in the system. But you can, and I'm proof that there are better days ahead."

StandOut's response to the first lockdown

"I felt completely lost coming out of prison in the pandemic after being stuck in my cell for months. I didn't expect anything like the support StandOut has given me. I now have a roof over my head, a job & things to look forward to."

- StandOut Helpline Trainee

Lockdown One struck as we completed courses in each of our two partner prisons. Resourcefully, the coaching teams wound up the post course work ensuring that the men who had just completed the programme knew where to go for further support and how to find us on their release.

Reflecting on the uncertainty, in the early days of the lockdown the Trustees adopted a sensibly cautious approach and temporarily furloughed two of the coaching team and those working cut back to a four-day week. The trustees are enormously grateful to the team for the sacrifices made at the time, which allowed us to assess the landscape and importantly to develop a response to it in the form of the Helpline. By July, everyone was back at work full time and demand for support from StandOut continued to grow.

Being small and agile proved a strategic advantage and in early May, while continuing to support trainees who had completed the programme and were now out of prison, we responded to the need we identified for support for men leaving prison. At that stage, people in prison were spending on average 23.5 hours a day in their cells. With the statutory services withdrawn there was very little preparation for release and people leaving prison were emerging into a changed world. In response, we developed and launched a telephone Helpline to work with anyone leaving our two partner prisons. This service grew quickly into a sophisticated support service; coaches went into the prisons each week to speak to all those due for release in the coming weeks. They built rapport in conversations through cell doors and assured men of the support that was available through the free-phone StandOut Helpline if they wished to take it up after release. In July the Helpline was added to the prison "pins" meaning men could call from phones in their prison cells and coaches were able to assess needs and plan and put in place the necessary support. This ranged from help with navigating the systems to make a universal credit application, accessing emergency housing, support with food and clothing, guidance on Covid lockdown rules and advice on employment including drafting CVs over the telephone.

Meanwhile coaches continued to support trainees who had previously completed StandOut Programmes and stayed in touch with them through video calls, letters, bulletins and using "email-a-prisoner" for those who were still in prison.

The development of this new strand of work was enabled by support from a number of covid emergency funds and we are grateful to The City Bridge Trust, distributed by the London Community Response Fund; The Government Coronavirus Community Support Fund, distributed by_The National Lottery Community Fund, HMPPS administered through Clinks and The Grocers' Charity for supporting this response to the pandemic.

As the financial year ended the StandOut Helpline had received more than 3000 calls and 438 men had received support from StandOut.

Unable to deliver face to face programmes, a disappointing outcome of the year has been that we have not been able to work with our employer partners and volunteers who would ordinarily have joined us in prison for a range of workshops. However, we have maintained contact through our quarterly newsletter and have been encouraged by the number of enquiries from people interested in supporting the work in prison when circumstances permit. As covid restrictions have relaxed, and employment opportunities have opened up, our Community Coach has reconnected with employers and built on the work with trainees with the creation of a bi-weekly newsletter that highlights a range of current employment, volunteering and training opportunities.

A key feature of StandOut is that our offer of support after release is unlimited in time or sessions and through the year coaches have stayed in close contact with trainees who have been released from prison. We know that the relationships trainees build with the StandOut team are critical to the success of the offer of support after release.

The work after release falls into one of three categories:

crisis support: often in the early days after release and sometimes in response to an event or challenge that arises for a trainee;

life stability support: this may be working with a trainee offering coaching support through the ups and downs of life after prison, encompassing mental health and well-being, recovery from alcohol and substance misuse, accommodation and maintaining a tenancy, family relationships and network groups and wider interests; and **employment, training, or education support**: this may be referrals to StandOut's employer or vocational training provider partners, assisting with all aspects of the job search process, self-employment advice and support, writing references or supportive statements for educational admission departments, guidance on disclosing convictions to employers and more.

Over the year, our focus on support outside of prison through running the Helpline has allowed the coaching team to strengthen their expertise in this area. This has been further enhanced with the addition to the team of our Community Coach. The team now have an in-depth knowledge that they bring to the support after release including, importantly, a network of partners to whom we can introduce trainees. Key to the success of this is managing those connections so that the links are live and current so that referrals are effective and fully supported, often with the StandOut coach remaining the central contact. Our Community Coach has also taken on the role of StandOut's first Housing Lead, providing expert advice to the team and leading on housing applications, referrals and statutory linkwork to prevent homelessness.

Through Lockdown One we were not able to meet trainees face to face. Later in the year as rules relaxed coaches maintained remote working unless exceptional circumstances justified a face-to-face meeting. To supplement the calls with coaches, we launched a bulletin for trainees. Different issues have focused on wellbeing, mental and physical health, family relationships and parenting, food and healthy eating as well as informing readers of the state of the job market and those areas where, despite the pandemic, employers were recruiting. The newsletter included ideas for diversion and of course reminded people that the StandOut coaches were available to support them throughout.

Despite the lack of face-to-face programmes our relationship with our two partner prisons has remained strong. As a result of the Helpline we were also able to design and launch a small grant programme to supplement the coaching support. These small financial and practical grants have been enabled by specific grants to StandOut. They are available in one of three areas:

- crisis needs;
- accommodation;
- progression.

The experience of running the helpline revealed that although in theory emergency accommodation was intended to be offered to all prison leavers for 56 days, in reality many emerged at the gates without accommodation settled. StandOut was able to step in to ensure that men had a roof over their heads, tiding them over until the Government's emergency housing provision was worked out. Over the year we issued 32 accommodation grants, representing 40 nights off the streets.

64 crisis grants were issued to meet basic needs. These included vouchers for food, packs of clothing, including coats during the winter months, and hygiene and welfare packs. In addition, trainees were referred to food banks. We were pleased to be able to access some clothing to supplement the items we purchased including a stock of clothing from Calling London.

"I came out of prison in November in shorts and a t-shirt. You have no idea how much your support means to me. Probation helped me get a room but I had no bedding, furniture or warm clothes. By helping me access a

phone, I can now contact my family and probation and listen to the radio! The food parcel has just arrived – I wouldn't have been able to eat otherwise. You guys are a Godsend."

- Patrick, StandOut Trainee

The concept of a progression grant has been part of StandOut's strategy and so we were pleased to launch a progression grant scheme this year. Trainees are invited to apply with a short application setting out their aims and how the grant will help them. Progression grants have been made for travel costs, obtaining a CSCS card, painting and decorating tools, PPE clothing, and contributions towards training courses and exams. We are delighted that we have received specific funding from The Waterloo Foundation to maintain the grant programme over the coming financial year.

Learning from the Helpline has been shared back with the prisons and has shone a light on the importance of the basics being in place for prison leavers: somewhere to live, a phone and money and essentials to survive the first days. Experience on the Helpline also revealed the additional obstacles faced by people released on a Friday, when a combination of factors including the timing of release and services closing early, make it difficult for people to complete the necessary day-of-release steps before the weekend. Through the year we have continued to develop our relationship with the prisons, ensuring that we are a valued partner; as the financial year closed, we were in discussion about a return to face to face work and were in fact among the first organisations to do so.

With our transition to Salesforce, we can more confidently report that StandOut's holistic package of long-term support results in real lasting change for people. On the same basis that national statistics are calculated, trainees who complete the StandOut Programme are four times more likely to find work than other prison leavers. Our aim goes further than 'reducing reoffending' but we believe that a crime-free life is one of the many indicators of stability and 81% of our trainees do not go on to reoffend.

Simon's story

Simon has worked with StandOut since completing the Programme in HMP Wandsworth in 2018.

"People don't often think about the mental impact of going to prison. They think "oh you just sit in your cell and watch TV or read." It's hard to understand how lonely, low and vulnerable you can feel at any given moment. And as your release date gets closer, the apprehension builds. I knew I couldn't go back to where I was before, but I didn't know which way to go next.

Doing the course inside prison gave me focus and hope. It encouraged me to think about what I really wanted from my life, and made me realise that I wasn't on the scrapheap. I didn't think it would be possible to get back into education but talking with the coaches gave me clarity on my criminal conviction and the opportunities available if you're willing to work for it. But StandOut is about so much more than employment. When I went to prison, I thought everything would just go back to how it was before but StandOut prepared me for reality, and helped make a plan to handle certain situations.

Life hasn't been all been plain sailing since leaving prison two years ago; I've hit a lot of road blocks but StandOut has been there every time to help me find alternative routes around them. The coaches have so much knowledge and connections, but they aren't there to hand it to you on a plate. StandOut gives you a kit with all the tools you need to do it yourself. I've gone from rock bottom to studying Biomedical Sciences at university in the space of two years. And I couldn't have done it without StandOut."

Funding

StandOut funds its work with grant and donor funding and delivers it free of charge to its partner prisons. The trustees continue to believe that at this stage in its development this is the most appropriate approach for the organisation, enabling us to continue to work during the pandemic, to evolve and flex to meet new needs and to build on the excellent foundation for our first years. Fundraising therefore remains a key objective for StandOut.

Through the year we have observed funders flexing their grant models and we have been able to apply for a range of covid grants. These have enabled us to fund the essential Helpline work and to grow the team. Key covid grants were received from HMPPS administered through Clinks, The Government Coronavirus Community Support Fund, distributed by The National Lottery Community Fund, The City Bridge Trust administered through the London Community Response Fund, and the Grocers' Charity.

A significant contribution to the success of our fundraising this year was our first public facing campaign through the Big Give Christmas Challenge. Backed by pledges from key supporters we were delighted to have the Monday Charitable Trust support with matched funding. The appeal surpassed the target and opened conversations with other funders and members of the public.

In addition to the Covid response funding, we have been delighted to win some significant new multi-year grants including from The Goldsmiths' Company Charity. We continue to aim to build relationships with our funders and are grateful for the support of our current funders and their interest in StandOut's work.

We are grateful for the continued support of some of our early key funders including The Tudor Trust, The Waterloo Foundation and The Bromley Trust.

"To say an organisation is unique might sound like an exaggeration but it isn't in the case of StandOut. When covid-19 struck, StandOut continued to support its existing trainees in maintaining motivation and wellbeing during an incredibly vulnerable time. However, StandOut also immediately pivoted to respond to the critical needs of all men leaving their partner prisons. The coaches were among the first to return to the wings to provide a lifeline to men through their cell doors, spearheading their innovative Helpline which started as a temporary response to the pandemic but turned into a vital service for our men. In all of their work, StandOut delivers results for men through-the-gate which are often aimed for but too rarely achieved, and are well renowned for going the extra mile for people. We are immensely grateful for the opportunities they provide to our men and value the partnership enormously."

– Governor Katie Nutley, Head of Reducing Reoffending HMP Wandsworth

We are grateful to have committed funders and to have developed a strong foundation as we approach potential new funders. It is the Trustee's aim to retain this independent model which supports excellence and innovation.

Operations

We had moved into our office space in February 2020 and of course in response to the pandemic had to move to home working unless the coaches were in prison. Through the autumn we moved back gradually to a maximum of four people using the office space, prioritising the coaching team who were encouraged to use it to run Helpline to ensure confidentiality for calls.

The significant operational development this year has been the launch of Salesforce: this powerful CRM software has now been rolled out to the coaching team and enables them to record case notes from any location including inside prison. Further developments will improve our reporting and accountability. The next

phase of this project is planned for the autumn of 2021 and will bring the fundraising and general CRM databases on to Salesforce.

As a result of the restrictions on working in person we took the decision to delay the start of two pieces of work that had been planned for this year. The project to develop our theory of change and the start of the evaluation project with independent consultant Russell Webster have been put back to the summer of 2021 to enable the team to meet in person.

With a Development Manager in place, we have maintained a schedule of newsletters for supporters and partners this year and built our social media presence using LinkedIn, Twitter and Facebook and have used a series of blogs to reflect the experiences of our trainees through their own voices.

Our team

At the start of the financial year we had a team of four full time coaches. The demands of the Helpline and the trustees' plans for the development of our support for trainees after release meant that we brought forward the recruitment of a Community Coach. This new role will strengthen the team and bring important additional resources to both prisons to meet the demand for support from StandOut.

We have continued to use consultants to strengthen our infrastructure in operations and finance including now a dedicated finance officer. To ensure we could build on the initial fundraising we created a role of Development Manager responsible for fundraising and for communications. The appointee to that role is our former Lead Coach at HMP Pentonville and she therefore brings that on the ground experience to her new role ensuring that both activities are firmly connected to our delivery. In a further development at the end of the financial year we created another new role, of Coaching Manager, and are delighted that the Lead Coach at HMP Wandsworth has stepped up to take responsibility for the coaching team ensuring we work to our value of being "First Class". Through the year we have continued to upskill the coaches with a number of bespoke workshops to develop their coaching skills and in particular to prepare them for working remotely.

The trustees want to record their thanks for the work that Penny Parker has done during the year, leading StandOut. Penny remains a trustee and is not remunerated for her role.

The year ahead

Our strategic plan for the coming year is to consolidate the developments to date. Building on the appointment of the finance post, we plan in the coming year to appoint an Operations Manager to support the leadership and ensure that the systems that underpin our work are as well planned and managed as our programme delivery. StandOut's rate of progress has been impressive but the key to our success is consistency and rigour. As we look to the year ahead we know things remain uncertain but prisons are slowly moving back to in-person work. StandOut coaches are among the first to be back delivering face-to-face starting with two day workshops, and we expect to build back gradually to our full programme. The needs of those in prison remain as high as ever and the holistic support that StandOut offers may be more important than ever as they prepare to face the challenges of the world outside prison.

Plans in the next financial year include exploring a partnership model of delivery, working with another third sector organisation to trial StandOut's material and approach in a different criminal justice setting.

We are confident that we are building a robust organisation and that we have the financial provision in place to satisfy our position and plans for the year ahead. While the move out of lockdown continues slowly, we recognise that there may still be unforeseen delays or impacts to our plans and we are grateful to our funders for their continued committed support that makes StandOut possible.

Public Benefit

The Trustees have complied with their duty under the Charities Act 2011 and have paid due regard to public benefit when preparing this report.

Reserves

The Board's reserves policy is to maintain a minimum level of operating costs in light of the predominant risks to the organisation, specifically a fall in income. The Board has reviewed the current unrestricted reserves of the Charity and considers that the level is sufficient but not excessive. The Charity has unrestricted reserves to cover 6 months operation costs.

Risk

The Trustees have undertaken procedures in order to implement SORP 2019 as it is acknowledged best practice for charities. They have undertaken a risk management process, which outlines the key risks of the Charity, relevant control procedures, responsibilities and future actions to be taken. Future monitoring of risk has now become embedded within the overall agreed procedures of the Charity.

The Trustees are satisfied that all the major risks to which the Charity is exposed are being reviewed and systems of internal control are being established to manage those risks. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors (who are also Trustees for the purposes of charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees/Directors and signed on their behalf by:

Joe Froud

Trustee/Director

21 September 2021

Independent Examiner's report to the Trustees of Standout Programmes

I report on the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 14 to 20.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Samuel David Clarke FCA Haines Watts (City) LLP 69-73 Theobalds Road, London, WC1X 8TA

21 September 2021

Standout Programmes Statement of Financial Activities for the year ended 31 March 2021

			2021 £	2020 £
Income from	Unrestricted	Restricted	Total	Total
Grants and Trusts	67,340	162,498	229,838	82,000
Donations / Gift Aid	108,797	90,000	198,797	150,818
Services	-	-	-	-
Other	32	-	32	13,941
Total income	176,169	252,498	428,667	246,759
Expenditure on				
Charitable Activities-note 2	50,044	196,165	246,209	166,103
Raising Funds	3,294	-	3,294	8,898
Total expenditure	53,338	196,165	249,503	175,001
Net movement in funds	122,831	56,333	179,164	71,758
Reconciliation of funds Brought forward	100,131	7,287	107,418	35,660
Total funds carried forward at 31 March 2021	222,962	63,620	286,582	107,418

Standout Programmes Balance sheet as at 31 March 2021

	Notes	2021 £	2020 £
Current Assets		L	L
Cash at Bank and in hand		275,356	116,637
Debtors	3	17,253	-
Total assets		292,609	116,637
Current Liabilities			
Amounts falling due within one year	4	6,027	9,219
Net Current Assets		286,582	107,418
Total Assets Less Current Liabilities		286,582	107,418
Funds			
Unrestricted Funds		222,962	100,131
Restricted		63,620	7,287
Total funds		286,582	107,418

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 21 September 2021 and were signed on its behalf by:

Joe Froud

Trustee/Director

Standout Programmes

Notes forming part of the financial statements for the year ended 31 March 2021

1. Accounting policies

A summary of principal accounting policies, all of which have been applied consistently throughout the year and the preceding year, is set out below.

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Significant judgements and estimates

In applying the Trustees' accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Critical judgements in applying the company's accounting policies

The critical judgement that the Trustees have made in the process of applying the charity's accounting policies that have the most significant effect on the amounts recognised in the statutory financial statements are discussed below:

Assessing indicators and impairment

In assessing whether there have been any indicators or impairment of assets, the Trustees have considered both external and internal sources of information such as market conditions, counterparty credit ratings and experience or recoverability. There have been no indicators or impairments identified during the current financial year.

(a) Income

Donation income is accounted for in the period in which the Charity is entitled to receipt.

(b) Expenditure is included on an accruals basis.

Standout Programmes

Notes forming part of the financial statements for the year ended 31 March 2021

(c) Funds structure

The funds are made up of both restricted and unrestricted funds.

(d) Going concern

The accounts are prepared on the basis that the Trustees have adequate resources to continue to operate.

(e) Financial instruments and Critical accounting estimates and judgements

Basic financial instruments including basic financial liabilities — other payables — which are recognised at transaction price.

Cash at bank includes cash held with banks.

In the application of the accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on experience and other factors that are considered to be relevant. Actual result may differ from these estimates which are reviewed on an ongoing basis and recognised when appropriate.

Key sources of estimation uncertainty

Due to the straightforward nature of the activities of the charity, the Trustees do not believe that there are any estimation uncertainties that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds Structure

Unrestricted funds can be used at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are available to use subject to restrictions imposed by the donor.

Donation income recognition

Charitable income is recognised on a cash received basis other than where an accruals basis provides a more accurate basis or will give a fairer representation of the underlying nature of the transaction. Income is recognised so far as there is entitlement to the income, it is more than likely that it will be received and the amount is quantifiable.

Standout Programmes

Notes forming part of the financial statements for the year ended 31 March 2021

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Gifts in kind

Gifts in kind are recognised in both income and expenditure to reflect the true levels of income and costs.

Provisions

Provisions are recognised when there is a present obligation (legal or constructive) as a result of a past event, it is probable that the obligation will be required to be settled, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting taking into account the risks and uncertainties surrounding the obligation. Provisions are discounted when the time value of money is material.

Financial instruments

Financial assets and liabilities are recognised when the company becomes party to the contractual provisions of the financial instrument. The company holds basic financial instruments which comprise cash at bank, trade and other receivables and trade and other payables.

Financial assets - classified as basic financial instruments

(i) Cash at bank and in hand

Cash at bank and in hand include cash in hand, deposits held with banks, and other short-term highly liquid investments with original maturities of three months or less.

Going concern

After making enquiries, the Trustees believe that the charitable company has adequate resources to continue in operational existence for the foreseeable future. In particular, in response to the COVID-19 pandemic, they have taken into account the impact on the Charity and measures it can take to mitigate the impact. Based on these assessments, the Trustees have continued to adopt the going concern basis in preparing the financial statements.

Standout Programmes

Notes forming part of the financial statements for the year ended 31 March 2021

2. Total expenditure	2021 Total £	2020 Total £
Analysis of charitable expenditure Including support costs		
Charitable Activities	217,782	134,801
Governance Central Costs	7,074 21,353	5,854 25,448
Total resources expended	246,209	166,103
Included within central overhead costs is a donated rent expense,000)	nse of £Nil (2020:	
3. Debtors	2021 Total £	2020 Total £
Gift Aid Receivable	12,095	-
Rental Deposit Prepayments	4,333 825	-
	17,253	
4. Creditors: amounts falling due within one year	2021 Total £	2020 Total £
Trade Creditors	252	5,255
Social Security Other Creditors	4,859 916	3,964 -
	6,027	9,219

5. Trustee remuneration/ Employee salaries

The Trustees receive no remuneration or expenses.

There were no employees whose annual remuneration was £60,000 or more.

No Trustees received remuneration or were reimbursed for expenses in the current period.

Standout Programmes

Notes forming part of the financial statements for the year ended 31 March 2021

6. Status

Standout Programmes is a registered charity constituted as a company limited by guarantee, and does not have share capital. The liability of each member is limited to £10.

7. Capital commitments

The Trustees are not aware of any capital commitments.

8. Contingent liabilities

The Trustees are not aware of any contingent liabilities.