

Registrar of Companies  
Companies House  
Crown Way  
Maindy  
Cardiff  
CF14 3UZ

Our ref: NKF/APG/FU15374  
Your ref: 05908674

25 September 2024

Dear Sir

**Futures Unlocked**

On behalf of our above client, we enclose financial statements for the year ended 31 December 2023.

Yours faithfully

*Shaw Gibbs Limited*

Direct Dial No: (01604) 657204  
E-mail: nicola.fox@shawgibbs.com

**Shaw Gibbs Limited**  
Eagle House  
28 Billing Road  
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**REGISTERED COMPANY NUMBER: 05908674 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1116271**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
FUTURES UNLOCKED**

**FUTURES UNLOCKED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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## **FUTURES UNLOCKED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

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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 2023. 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**

The principal aim of Futures Unlocked is to support ex-offenders leaving prison and resettling in their local community and offenders who are serving their sentence in the community. We continue to provide 'through the gate' and community mentoring support through the use of trained mentors to ex-offenders and offenders (clients) to make a successful transition back into the community whilst reducing reoffending and building safer communities.

We support our clients across a range of issues including accommodation, drug/alcohol counselling, education or training, employment, relationships, family matters, social and, where appropriate, their faith journey. We are proud of our mentor training and our procedures for matching clients to trained volunteer mentors to offer bespoke holistic mentoring.

##### **Benefits of Futures Unlocked's support**

The benefits of the support that is provided by Futures Unlocked is that our clients lead crime free lives. This in itself will lead to a reduction in reoffending and the building of safer communities.

There are many beneficiaries of the support that we provide including:

- . our clients, having the dedicated, objective, support during their rehabilitation;
- . the families of clients, who are often marginalised and stigmatised, by the offending;
- . the mentors, who will have gained experience and insight into the difficulties faced by those while in prison and on release;
- . the community and victim of offending, who will feel safer knowing that there is support for clients on release; and
- . the Criminal Justice system - a number of our mentors and staff members have gone on to work in the prison service, probation service or police after their time with Futures Unlocked.

## **FUTURES UNLOCKED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Personnel**

This is the 17th Financial Statement and Directors Report.

Futures Unlocked is located in Rugby, Warwickshire and operates throughout Warwickshire and the West Midlands.

Futures Unlocked was formed in August 2006 and is governed by its Articles of Association. The Trustees keep under review potential new trustees to ensure that the board has the breadth of skills which will improve the quality and expertise of the board.

We are member of the Community Chaplaincy Association.

In recognition of our work, we were awarded the King's Award for Voluntary Service in July 2019.

The staff team during the year was -

- John Powell - Operations Manager
- Laura Halford - Community Chaplain
- Dawn Thurkettle - Volunteer Co-Ordinator (until July 2023)

In January 2024, Evelyn Wheeler was appointed as Volunteer Co-Ordinator.

Staff report to the Operations Manager. The Operations Manager reports to the Trustees on strategic and financial matters.

##### **Our mission**

To increase community safety and engagement by reducing re-offending through the use of trained volunteers to mentor those who have been convicted of criminal activity in order to assist them in achieving pro-social integration into their local communities.

## FUTURES UNLOCKED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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#### ACHIEVEMENT AND PERFORMANCE

##### Funding

In 2023 we received grant funding of £139,248. Our principal funding received during the year has come from -

The National Lottery Community Fund	£40,248
Lloyds Bank Foundation	£25,000
The Heart of England Community Foundation	£15,000
Warwickshire Police and Crime Commissioner	£15,000
Rugby Borough Council	£14,000
The Openwork Foundation	£10,000

We also received donations and gifts from individuals and local businesses, either to support the work the charity undertakes or for specific items that are required by a client.

We are grateful for the grants and donations from our funders and donors which enables us to support our clients.

Since December 2024, we have received confirmation of the following awards:

- In January 2024, the Warwickshire Police and Crime Commissioner awarded us a grant of £10,000 to enable us to continue with our mentoring programmes that they have provided funding for over the past few years.
- In January 2024 we received a grant of £4,000 from the Anton Jurgens Trust.
- In May 2024, The Lloyds Bank Foundation specialist programme for 2024 awarded us a grant of £75,000 unrestricted funding over three years.
- In July 2024, the Foyle Foundation awarded us £7,000 and the Allen Lane Foundation provided us with a grant of £4,000.

We will continue to apply for funding during the year to enable us to continue to be able to provide support to our clients.

##### Projects

During 2023, we provided the following mentoring support to our clients:

##### Out of area mentoring

This provides support to clients who are located in prisons other than our resettlement prisons who are returning to Warwickshire and the West Midlands. The resettlement departments in these out of area prisons are not as well acquainted with the particular issues and demands of our locality in terms of resettlement and rehabilitation.

##### Core mentoring

This provides mentoring support to clients already released but deemed to require support to achieve long lasting resettlement. There is no time limitation attached to this project though it is unlikely to go on for longer than 12 months. Cases which start in Out of Area mentoring can and do migrate to core mentoring if the case demands.

## FUTURES UNLOCKED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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#### ACHIEVEMENT AND PERFORMANCE

##### Projects

During 2023, we provided the following mentoring support to our clients:

##### Out of Area mentoring

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##### Core mentoring

Core mentoring is provided to clients already released but deemed to require support to achieve long lasting resettlement. There is no time limitation attached to this project though it is unlikely to go on for longer than 12 months. Cases which start in Out of Area mentoring can and do migrate to core mentoring if the case demands.

##### Referrals in 2023

During 2023 we received 107 referrals as detailed below:

##### Projects

Probation	80
Approved Premises	7
Housing Providers	7
Prison	3
Police	3
Change, Grow, Live Charity, Leamington Spa	3
Hope 4, Homeless Charity, Rugby	2
Client self-referral	2
<b>Total</b>	<b>107</b>

These referrals were received from the following areas:

Rugby	16
Nuneaton	34
Coventry	14
Leamington	33
Stratford-Upon-Avon	3
Dordon	2
Out of Area	2
Tamworth	2
Kenilworth	1
<b>Total</b>	<b>107</b>

##### Closed Cases

In 2023, we closed 93 cases as detailed below:

Referral Declined by client	6
Moved Out of Area	3
Not Matched      Client Recalled	7

## FUTURES UNLOCKED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

#### ACHIEVEMENT AND PERFORMANCE

	New Offences	15
	Mentoring Not Needed	8
	Client Issues Bring Mentoring To An End	7
	Client Withdraws Before Matching	9
Not Completed	Client Recalled	7
	New Offences	2
	Client Issues Bring Mentoring To An End	7
Completed	One Party Agrees Outcomes Achieved	3
	Both Parties Agree Outcomes Achieved	19
<b>Total</b>		<b>93</b>

#### Outcomes

The status of red, Amber and green is assessed by the client and mentor at the start of their period of support, at their regular review meetings and at the end of the period of support.

Of the 22 completed cases in 2023, the progress made by our clients from the start of their period of support to the time when they completed their support is shown in the table below.

Pathway	Start			End			Percentage movement across pathways
	Red	Amber	Green	Red	Amber	Green	
Accommodation	12	7	3	2	6	14	-10 Red to +11 Green
Alcohol	2	10	10	-	7	15	-2 Red to +5 Green
Drugs	2	9	11	-	6	16	-2 Red to +5 Green
Education	-	8	14	-	5	17	+3 Green
Employment	11	6	5	2	6	14	-9 Red to +9 Green
Faith	1	2	19	-	2	20	-1 Red to +1 Green
Family/Relationships	6	8	8	1	7	14	-5 Red to +6 Green
Finance/Debt	12	8	2	-	8	14	-12 Red to +12 Green
Health	12	8	2	1	15	6	-11 Red to +4 Green
Social life	8	12	2	2	11	9	-6 Red to +7 Green
TAB	3	15	4	-	11	11	-3 Red to +7 Green
<b>Total</b>	<b>69</b>	<b>93</b>	<b>80</b>	<b>8</b>	<b>84</b>	<b>150</b>	Average % improvement across all pathways with some; Accommodation, Employment; Health and Finance showing significant improvement.

This shows an improvement across all pathways with Accommodation, Employment; Health and Finance showing significant improvement.

The improvement shown above is consistent with that obtained in previous years.



## **FUTURES UNLOCKED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity maintains cash reserves of £19,000 to cover the cost of staff notice periods and administrative costs in the event that further funding is not forthcoming. The charity currently has sufficient funding available in the free reserves totalling £48,334 to be able to cover these costs.

#### **FUTURE PLANS**

We plan to continue with our core activities and develop further mentoring projects within our local prisons.

#### **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 was formed in August 2006 and is governed by its Articles of Association.

##### **Recruitment, appointment and training of new trustees**

The Trustees keep under review potential new trustees who have a breadth of skills which will improve the quality and expertise of the board. Induction, and where necessary, training is provided for new trustees appointed. All trustees who require training in governance are offered that opportunity.

##### **Organisational structure**

Staff report to the Operations Manager. The Operations Manager reports to the Trustees on strategic and financial matters. The Operations Manager also attends Trustee Meetings as required.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees monitor the principal risks and have policies in place to limit the risk and safeguard the charitable company.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

05908674 (England and Wales)

##### **Registered Charity number**

1116271

##### **Registered office**

The Hope Centre  
8 Newbold Road  
Rugby  
Warwickshire  
CV21 2LJ

FUTURES UNLOCKED

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023

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**Trustees**

M Mansell

Reverend L Gill

Mrs V de Kock

D Proctor

Mrs E Wells (resigned 20/6/23)

H Bains (appointed 17/4/23)

G D McCranor (appointed 19/6/23)

M N A Mikulsky (appointed 5/2/24)

N J Wood (appointed 27/2/24)

Ms J Woodings (appointed 4/7/24)

**Independent Examiner**

Shaw Gibbs Limited

Eagle House

28 Billing Road


Northampton

Northamptonshire

NN1 5AJ

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

Approved by order of the board of trustees on 11 September 2024 and signed on its behalf by:

  
D Proctor - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FUTURES UNLOCKED

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### **Independent examiner's report to the trustees of Futures Unlocked ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

### **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**

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.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FUTURES UNLOCKED

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### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our independent examination work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our independent examination work, for this report, or for the opinions we have formed.



N Fox FCA  
Shaw Gibbs Limited  
Eagle House  
28 Billing Road  
Northampton  
Northamptonshire  
NN1 5AJ

Date: 25 September 2024

**FUTURES UNLOCKED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	37,862	107,250	145,112	89,864
Investment income	3	<u>1,679</u>	<u>-</u>	<u>1,679</u>	<u>96</u>
<b>Total</b>		<u>39,541</u>	<u>107,250</u>	<u>146,791</u>	<u>89,960</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Supporting ex-offenders		<u>33,924</u>	<u>90,827</u>	<u>124,751</u>	<u>103,718</u>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	14	<u>5,617</u> <u>(2)</u>	<u>16,423</u> <u>2</u>	<u>22,040</u> <u>-</u>	<u>(13,758)</u> <u>-</u>
<b>Net movement in funds</b>		5,615	16,425	22,040	(13,758)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>43,821</u>	<u>31,301</u>	<u>75,122</u>	<u>88,880</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>49,436</u>	<u>47,726</u>	<u>97,162</u>	<u>75,122</u>

The notes form part of these financial statements

## FUTURES UNLOCKED

### BALANCE SHEET 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,102	240	1,342	1,404
<b>CURRENT ASSETS</b>					
Debtors	12	1,601	-	1,601	2,318
Cash at bank and in hand		<u>48,563</u>	<u>50,488</u>	<u>99,051</u>	<u>73,128</u>
		50,164	50,488	100,652	75,446
<b>CREDITORS</b>					
Amounts falling due within one year	13	(1,830)	(3,002)	(4,832)	(1,728)
<b>NET CURRENT ASSETS</b>					
		<u>48,334</u>	<u>47,486</u>	<u>95,820</u>	<u>73,718</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>49,436</u>	<u>47,726</u>	<u>97,162</u>	<u>75,122</u>
<b>NET ASSETS</b>					
		<u>49,436</u>	<u>47,726</u>	<u>97,162</u>	<u>75,122</u>
<b>FUNDS</b>					
Unrestricted funds	14			49,436	43,821
Restricted funds				<u>47,726</u>	<u>31,301</u>
<b>TOTAL FUNDS</b>					
				<u>97,162</u>	<u>75,122</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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.

The notes form part of these financial statements

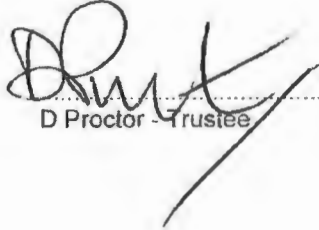
FUTURES UNLOCKED

BALANCE SHEET - continued  
31 DECEMBER 2023

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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 11 September 2024 and were signed on its behalf by:

  
D Proctor - 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies below.

**Changes in accounting policies**

The activities of the charity have been changed during the year and reflected in the prior year, to better reflect the charity within the reporting criteria of the SORP.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**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 - 25% on cost

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The directors consider that the individual carrying values of assets are supportable by their value in use.

**Taxation**

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



## FUTURES UNLOCKED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1. ACCOUNTING POLICIES - continued

##### 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.

##### 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.

##### Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

#### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	5,461	8,729
Gift Aid	403	887
Grants	<u>139,248</u>	<u>80,248</u>
	<u>145,112</u>	<u>89,864</u>

**FUTURES UNLOCKED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. DONATIONS AND LEGACIES - continued**

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

	2023	2022
	£	£
Warwickshire PCC	15,000	9,998
Rugby Borough Council	14,000	28,000
The National Lottery Community Fund	40,248	15,000
Lloyds Bank Foundation	25,000	27,250
Allen Lane Foundation	4,000	-
Albert Hunt Trust Grant Fund	2,000	-
Hilden Charitable Fund	7,000	-
Heart of England Fund	15,000	-
IOM-HM Prison & Probation Services Fund	7,000	-
Openwork Foundation Grant Fund	<u>10,000</u>	<u>-</u>
	<u>139,248</u>	<u>80,248</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>1,679</u>	<u>96</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Supporting ex-offenders	<u>112,834</u>	<u>11,917</u>	<u>124,751</u>

FUTURES UNLOCKED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	83,759	68,574
Telephone	1,472	1,279
Postage and stationery	1,064	1,156
Sundries	840	762
Travel, subsistence, etc.	20,033	14,120
Client welfare	5,666	4,123
	<u>112,834</u>	<u>90,014</u>

6. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
			£	
Supporting ex-offenders	<u>7,863</u>	<u>73</u>	<u>3,981</u>	<u>11,917</u>

Support costs, included in the above, are as follows:

**Management**

	2023	2022
	Supporting	Total
	ex-offenders	activities
	£	£
Rent and rates	1,800	1,350
Repairs and maintenance	235	282
Insurance	1,674	1,228
Sundries	119	339
IT costs	3,285	4,058
Consultancy	-	2,500
Depreciation of tangible and heritage assets	750	483
	<u>7,863</u>	<u>10,240</u>

**Finance**

	2023	2022
	Supporting	Total
	ex-offenders	activities
	£	£
Bank charges	<u>73</u>	<u>70</u>

## FUTURES UNLOCKED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

#### 6. SUPPORT COSTS - continued Governance costs

	2023 Supporting ex-offenders £	2022 Total activities £
Independent Examiners fee	1,842	1,608
Legal and professional fees	20	53
Accountancy fees	<u>2,119</u>	<u>1,733</u>
	<u>3,981</u>	<u>3,394</u>

#### 7. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Independent Examiners fee	1,842	1,608
Depreciation - owned assets	749	482
Other operating leases	<u>1,800</u>	<u>1,350</u>

#### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration for the year ended 31 December 2023 nor for the year ended 31 December 2022.

##### Trustees' expenses

During the year £380 was paid to one trustee (2022: £nil) to cover the reimbursement of expenses incurred in their role as mentor to a client.

#### 9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	79,584	65,530
Social security costs	1,138	644
Other pension costs	<u>3,037</u>	<u>2,400</u>
	<u>83,759</u>	<u>68,574</u>

Key management personnel (as defined by the SORP) comprise the trustees and the Operations Manager. The total remuneration paid to key management personnel was £39,704 (2022: £34,126).

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

	2023	2022
Engaged on charitable activities	<u>3</u>	<u>3</u>

**FUTURES UNLOCKED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**9. STAFF COSTS - continued**

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	36,864	53,000	89,864
Investment income	<u>96</u>	<u>-</u>	<u>96</u>
<b>Total</b>	<u>36,960</u>	<u>53,000</u>	<u>89,960</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Supporting ex-offenders	<u>21,742</u>	<u>81,976</u>	<u>103,718</u>
<b>NET INCOME/(EXPENDITURE)</b>	15,218	(28,976)	(13,758)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>28,603</u>	<u>60,277</u>	<u>88,880</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>43,821</u>	<u>31,301</u>	<u>75,122</u>

**11. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2023	7,175
Additions	<u>687</u>
At 31 December 2023	<u>7,862</u>
<b>DEPRECIATION</b>	
At 1 January 2023	5,771
Charge for year	<u>749</u>
At 31 December 2023	<u>6,520</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>1,342</u>
At 31 December 2022	<u>1,404</u>

FUTURES UNLOCKED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	399	884
Prepayments and accrued income	<u>1,202</u>	<u>1,434</u>
	<u>1,601</u>	<u>2,318</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	3,000	-
Accruals and deferred income	<u>1,832</u>	<u>1,728</u>
	<u>4,832</u>	<u>1,728</u>

14. MOVEMENT IN FUNDS

	At 1/1/23	Net movement	Transfers	At
	£	in funds	between	31/12/23
	£	£	funds	£
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	19,162	5,617	(2)	24,777
Contingency Reserve Fund	<u>24,659</u>	-	-	<u>24,659</u>
	43,821	5,617	(2)	49,436
<b>Restricted funds</b>				
Family Project Fund (previously the Kelly Trust Fund)	179	(60)	-	119
Warwickshire PCC Fund	1,649	(1,651)	2	-
National Probation Service Core Funding	7,363	(2,903)	-	4,460
The National Lottery Community Fund	12,162	402	-	12,564
Rugby Borough Council Reducing Re-offending project	9,948	(8,584)	-	1,364
Allen Lane Foundation	-	3,036	-	3,036
Albert Hunt Trust Grant Fund	-	1,153	-	1,153
Heart of England Fund	-	15,000	-	15,000
IOM-HM Prison & Probation Services Fund	-	30	-	30
The Openwork Foundation Grant	-	<u>10,000</u>	-	<u>10,000</u>
	<u>31,301</u>	<u>16,423</u>	<u>2</u>	<u>47,726</u>
<b>TOTAL FUNDS</b>	<u>75,122</u>	<u>22,040</u>	<u>-</u>	<u>97,162</u>

FUTURES UNLOCKED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,541	(33,924)	5,617
<b>Restricted funds</b>			
Family Project Fund (previously the Kelly Trust Fund)	-	(60)	(60)
Warwickshire PCC Fund	15,000	(16,651)	(1,651)
National Probation Service Core Funding	-	(2,903)	(2,903)
The National Lottery Community Fund Rugby Borough Council Reducing Re-offending project	40,250	(39,848)	402
Allen Lane Foundation	14,000	(22,584)	(8,584)
Albert Hunt Trust Grant Fund	4,000	(964)	3,036
Heart of England Fund	2,000	(847)	1,153
IOM-HM Prison & Probation Services Fund	15,000	-	15,000
The Openwork Foundation Grant	7,000	(6,970)	30
	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	<u>107,250</u>	<u>(90,827)</u>	<u>16,423</u>
<b>TOTAL FUNDS</b>	<u>146,791</u>	<u>(124,751)</u>	<u>22,040</u>

FUTURES UNLOCKED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	3,944	15,218	19,162
Contingency Reserve Fund	<u>24,659</u>	<u>-</u>	<u>24,659</u>
	28,603	15,218	43,821
<b>Restricted funds</b>			
Family Project Fund (previously the Kelly Trust Fund)	4,333	(4,154)	179
Warwickshire PCC Fund	414	1,235	1,649
Warwickshire Fund	500	(500)	-
YSS EOS Fund	4,781	(4,781)	-
Out of Olney Fund	39	(39)	-
National Probation Service Core Funding	8,120	(757)	7,363
Saintbury Fund	9	(9)	-
The National Lottery Community Fund	18,871	(6,709)	12,162
Rugby Borough Council Reducing Re-offending project	17,948	(8,000)	9,947
Allen Lane Foundation	<u>5,262</u>	<u>(5,262)</u>	<u>-</u>
	<u>60,277</u>	<u>(28,976)</u>	<u>31,301</u>
<b>TOTAL FUNDS</b>	<u>88,880</u>	<u>(13,758)</u>	<u>75,122</u>



## FUTURES UNLOCKED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

#### 14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,960	(21,742)	15,218
<b>Restricted funds</b>			
Family Project Fund (previously the Kelly Trust Fund)	-	(4,154)	(4,154)
Warwickshire PCC Fund	10,000	(8,765)	1,235
Warwickshire Fund	-	(500)	(500)
YSS EOS Fund	-	(4,781)	(4,781)
Out of Olney Fund	-	(39)	(39)
National Probation Service Core Funding	-	(757)	(757)
Saintbury Fund	-	(9)	(9)
The National Lottery Community Fund	14,998	(21,709)	(6,709)
Rugby Borough Council Reducing Re-offending project	28,000	(36,000)	(8,000)
Allen Lane Foundation	-	(5,262)	(5,262)
	<u>53,000</u>	<u>(81,976)</u>	<u>(28,976)</u>
<b>TOTAL FUNDS</b>	<u>89,960</u>	<u>(103,718)</u>	<u>(13,758)</u>

The purposes of the various funds noted above are:

Family Project Fund (previously the Kelly Trust Fund)- Restricted - To support work with offenders' families.

Out of Olney Fund - Restricted - To take released prisoners from Olney Prison to Rugby Station for their onward journey, usually to London.

Warwickshire Police and Crime Commissioner Fund - Restricted - Funding provided to mentor clients who are returning to Warwickshire after serving their sentences in prisons outside of Warwickshire and our two resettlement prisons in Redditch and Wolverhampton.

Contingency Reserve Fund - Designated - Funds set aside to ensure that approximately four months running costs can be covered.

Warwickshire Fund - Restricted - funding to pay for pop up banners..

Youth Support Services Fund - Restricted - Contracted payment to support the Through the Gate programme where clients are met at prison on release and have further meetings with mentors in the community.

## FUTURES UNLOCKED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 14. MOVEMENT IN FUNDS - continued

General Fund - Unrestricted funds that can be spent as the charity should wish.

National Probation Service Core Funding - Restricted - Funding to provide mentoring to clients identified by the Probation Service.

Saintbury Fund - Restricted - Funds given to support the training and supervision of volunteer mentors.

The National Lottery Community (previously the Big Lottery) Fund - restricted funding to rollout mentoring in Coventry and Solihull including mentor recruitment and training, discrete projects which are part funded by other agencies and for the development of a more sustainable operating structure

Rugby Borough Council Reducing Re-offending project - restricted - the funding covers core mentoring services for ex-offenders which are funded in conjunction with other agencies.

Allen Lane Foundation - Restricted - funding to deliver mentoring support to clients in prison, and in the community following their release.

IOM - HM Prison & Probation Services Fund - Restricted funding to provide mentoring to clients identified by the Probation Service.

Albert Hunt Trust Grant Fund - Restricted - funding to deliver mentoring support to clients in prison, and in the community following their release.

Heart of England Fund - Restricted - funding to deliver mentoring support to clients in prison, and in the community following their release.

The Openwork Foundation Grant - Restricted - funding to deliver mentoring support to clients in prison, and in the community following their release.

#### **Transfers between funds**

The transfer from General Fund to Warwickshire PCC fund is due to an overspend.

**FUTURES UNLOCKED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.