



TRUST LINKS LIMITED REPORT AND ACCOUNTS

For the Year Ended 31 March 2021



Charity Registration No. 1092324

Company Registration No. 04351216 (England and Wales)



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LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Mr R Bates
Dr A Bhattacharyya
Mr P M Bridges
Mr W A Choudhry
Mr C Flood
Mr R B Olver
Ms J Phillips
Mr K Spencer
Mr C Turrell
Mr P Taylor (Appointed 14 October 2020)
Mr H Burgess (Appointed 14 October 2020)
Ms L Eddy (Appointed 14 October 2020)

SECRETARY

Mr M King

CHARITY NUMBER

1092324

COMPANY NUMBER

04351216

REGISTERED OFFICE


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Westcliff on Sea
Essex
SS0 9AG

AUDITOR

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12-16 Lionel Road
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SS8 9DE

BANKERS

The Co-operative Bank
PO Box 250
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WN8 6WT

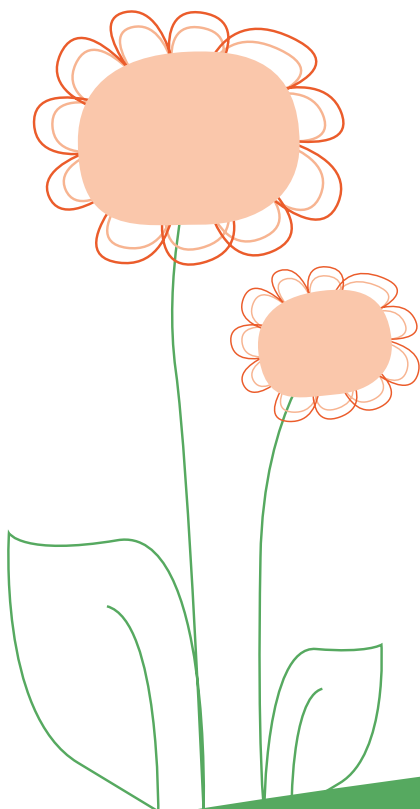


TRUSTEES' REPORT

(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The Trustees, who are also the directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Memorandum and Articles of Association, the Companies Act 2006 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)".



Objectives and Activities

OBJECTIVES AND ACTIVITIES

Trust Links Limited aims to support vulnerable and disadvantaged people in Essex, particularly those with mental health problems, learning disabilities and physical disabilities and carers, and to provide and support environmental education and awareness.

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.

Our vision is for a person-centred approach to mental health and wellbeing, enabling people to lead their lives well, where communities are empowered to help and support each other. Trust Links's mission is transforming mental health and wellbeing through inclusive and supportive environments, Trust Links works collaboratively to empower local communities and maximise our impact. Our values are: Inclusive – welcoming and respectful; Together – focus on recovery, growth and empowerment; Rooted in our community; and Environment – nature and nurture.

Our strategic aims are: Delivery of positive impact for people in the community; To be recognised as a leading Mental Health Charity; and Creating a Sustainable Organisation in terms of finance, people, infrastructure, and energy & the environment.



TRUST LINKS

2020 and 2021 were like no other years. With the first lockdown beginning in March 2020 due to the COVID-19 pandemic, Trust Links had to reimagine how we delivered our services whilst we were unable to deliver services face to face as we had before. The team pulled together to provide vital virtual support for our members and to reach new beneficiaries through livestreaming, telephone and Zoom support, creating new resources and connecting with people in new and creative ways. Trust Links was awarded additional COVID-19 emergency grants to sustain our work through a time of reduced fundraising income and to extend our work to support people during a time of mental health crisis.

During the latter half of the year, the trustees took the opportunity to review and revise the organisational Strategic Plan. Following the retirement of our Finance and Administration Manager, the infrastructure of the charity has been further enhanced with the appointment of a full-time Corporate Services Manager, a part-time Finance Manager and Finance Officer, and a new Communications and Partnerships Manager. The delivery team has grown considerably too with the appointment of several new staff on a temporary basis to respond to the additional mental health needs of the community due to the COVID-19 pandemic.

Unfortunately due to COVID restrictions we have been unable to run our community events during the year. We hope to be able to resume these as soon as we are able to safely. However, we have continued to engage with people through Facebook, Twitter, Instagram, and via our e-newsletter.



Trust Links Live

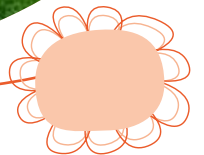
Rather than withdrawing and retreating as we went into COVID-19 lockdown, the Trust Links team stepped forward to be available through social media to engage and inform our existing members and to reach new people that needed support during lockdown. Trust Links Live was launched on Facebook, providing three livestream films each day from March 2020 to September 2020. The videos covered: wellbeing and mental health tips and advice; engaging with nature, gardening and the outdoors; and skills.

Many of the Trust Links Live videos are now available on the Trust Links YouTube channel www.youtube.com/trustlinks. We have had excellent engagement with Trust Links Live and during the 6 months of livestreaming we had total page reaches in excess of 51,000, 63,500 minutes worth of video views, and 7,500 video views for a minimum of 1 minute.



Growing Together

Whilst our Growing Together gardens were closed to the general public for the first four months of the year, we continued to maintain and develop them. All gardens were closed to members during the first lockdown, but reopened as soon as we were able to do so safely in July 2020. Reopening outdoors was a safe option and proved to be a lifeline for many of our Growing Together members. The group sizes were reduced to 6 and the sessions were limited to 90 minutes, which minimised the risk of the transmission of the virus.



Growing Together Westcliff

continued to be maintained and was significantly enhanced through the installation of new paths in the area beneath the large oak tree and on the route to the pond, replacing the somewhat precarious decking. The building was also improved with the installation of an Air Source Heat Pump replacing the oil boiler, helping to reduce the carbon emissions of the centre. The chickens enjoyed their new home, with a large chicken run erected thanks for crowdfunding from our supporters.



Growing Together Shoeburyness continued to be well maintained. The garden was enhanced during the Autumn and Spring by the building of an accessible wildlife-friendly labyrinth in the centre circle of the garden. The labyrinth was laid out, developed and planted by members through a series of 12 workshops run by Trust Links staff through funding from the National Lottery Heritage Fund. The labyrinth uses a Five Circuit Chartres Variation design and has instantly become a focal point for the garden. An additional office has also been installed in the garden, to increase meeting and activity space. The site was awarded the Green Flag Community Award.



Growing Together Thundersley continued to be maintained through a members day on a Friday. The Community Shed have been unable to meet due to COVID-19 restrictions, but are keen to reopen and to expand their area to the rear of the Green House. This has been facilitated by the installation of a new shipping container tool storage at the garden. The garden was awarded the Green Flag Community Award.



Growing Together Rochford continues to maintain the grounds of our Rochford Centre. A new potting shed has increased growing and indoor space at the garden, thanks to funding from The Lions Club of Rayleigh, The Rotary Club of Rochford and London Southend Airport community fund. The Rochford site was awarded the prestigious DEFRA Bees Needs Award at a national ceremony.



Growing Together Employment Support Programmes

During the latter half of the year the team ran Working Together and OAK Club projects, funded by the DWP through the Flexible Support Fund, to help adults with mental health problems to overcome barriers to employment. The programmes were designed for the over 50s and for younger working age adults and had to be run primarily on Zoom and the telephone. Nonetheless, one member entered employment and the programmes are going to continue for a few months of the next financial year to enable face to face groups to further boost confidence, self-esteem and employability.



Growing Together Evaluation

The Growing Together Evaluation was published in December 2020 <https://www.trustlinks.org/gtevaluation2020/>. The evaluation comprises outcome data from the four Growing Together community gardens, including the impact of the COVID-19 pandemic and some of the lived experiences of members who engage with Growing Together. The evaluation identified 386 members actively accessing Growing Together projects between August 2018 and November 2020. The data collected demonstrated that Short Warwick-Edinburgh Mental Wellbeing scores increased significantly between the baseline and follow up assessment stage (approximately 6 months), increasing from 21.4 to 24.32, a 14% increase. The evaluation found that attending Growing Together: improves and sustains levels of wellbeing and mental health; reduces demand on other health and social care services; improves confidence and self-esteem; improves social connection and engagement; increases levels of physical fitness; and provides

the opportunity and motivation to progress to training, employment and volunteering. Our three year grant from the National Lottery Community Fund came to an end on March 2021. We were grateful for the funding, enabling us to sustain and develop Growing Together across our four sites. As the financial year came to a close, we were delighted to have confirmation of a further 5 years' funding from The National Lottery Community Fund towards our four Growing Together projects, helping us to sustain this essential community project and plan for the longer term.

Let's Grow Together

The Let's Grow Together Growing Together replication project continues. We have a dedicated Development Manager focussed on building the replication network and tools. We held a Zoom Green Shoots of Recovery: Green Social Prescribing conference in February 2021. The conference had more than 100 delegates and included a range of speakers including a Growing Together member, Professor Jules Pretty from University of Essex, and some of our funders.

We are continuing discussions and plans for a Growing Together in Vange, Basildon in partnership with the LDP and a further site on Canvey Island as part of the Big Local development of the Gunny site.

St Laurence Orchard



It was a quiet year at St Laurence Orchard without the usual Apple Day and Wassailing celebrations, despite it being the centenary of the Orchard in 2020. Nonetheless we continued to maintain the Community Orchard through regular work parties throughout the year. Planning permission has been obtained for a composting toilet, tool shed and small classroom for the adjoining meadow area, so we hope to install these when funding allows to enable us to provide greater access to the Orchard for a range of groups of people.



REACH Wellbeing Hub

The REACH Wellbeing Hub has continued to be busy assessing the mental health and social needs of people, facilitating peer and group support for individuals, and connecting people with services that meet their identified needs. With the staff working from home during the majority of the year, these services have been provided over the telephone and on Zoom this year. The Hub has worked with 594 members and run 192 groups during the year including coffee mornings, games groups, walking group and a poetry group.

The Outreach and Engagement Project increased the capacity of the Hub team during the latter part of the year. Their remit was to work closely with people in secondary mental health services to help reduce the demand on secondary and inpatient services and to engage patients

with community services, particularly the resources in the voluntary and community sector. The Hub also started running a dedicated Suicide and Depression Pathway to support those experiencing depression by providing regular follow up telephone calls whilst the patient is awaiting treatment. In addition, our Outreach Worker worked closely with the Primary Care Mental Health Nurses, particularly on Canvey Island, to provide intensive support to prevent their patients' mental health needs from escalating.



REACH Recovery College

During the first half of the year all face to face courses were cancelled. The team quickly adapted the courses to be delivered on Zoom. Trust Links has also purchased a Moodle Learning Management System and courses will increasingly be available online, complementing our in-person offer. Workshops and courses spanned a range of subjects and issues including: Managing Anxiety; Dealing with Panic Attacks; Confidence and Self-Esteem; Online Cookery; Mindfulness; and Digital Arts.

REACH Recovery College successfully delivered courses to 187 students during the year and provided 432 individual course, workshop and group sessions.

The data collected during the first full year of the REACH contract (from November 2019) demonstrated that SWEMWBS (Short Warwick Edinburgh Mental Well-being Survey) scores increased between the baseline and first follow up assessment stage (approximately 4 months); increasing from 18.75 to 19.85 (a 5.7% increase). 51.9% of students also experienced a meaningful positive change in their SWEMWBS scores within 4 months of engagement.

The data suggests that with continued engagement with REACH, this initial increase in score is sustained. This sustained improvement highlights the impact of REACH on students' wellbeing, as their life circumstances may not have drastically changed. It is therefore clear that their self-perception, support, coping mechanisms and sense of community and connections have improved

Based on the literature, quantitative and qualitative data reviewed in the recent Evaluation, the outcomes of REACH Recovery College and REACH Wellbeing Hub include:

- Improved and sustained levels of wellbeing and mental health
- Reduced demand on other health and social care services
- Increased levels of empowerment and being able to manage mental illnesses independently
- Improved social connections and engagement



Talking Together

In response to the increased sense of loneliness, isolation and mental health issues experienced due to successive lockdowns and the COVID-19 restrictions, Trust Links developed the Talking Together. The project, funded through the National Lottery Community Fund's COVID-19 response funding, established a telephone befriending service for people experiencing isolation and mental health awareness training for businesses, community groups and the wider public.

The Talking Together befriending project was busy from its outset, with a steady stream of referrals from social prescribers and the NHS Mental Health Trust. Volunteer Befriendees were provided with mental health and befriending training, supervision and ongoing support. During the latter half of the year we recruited and trained 53 volunteers and worked with 143 befriendees, providing 909 befriending calls which equates to approximately 460 hours of befriending calls.



Trust Links Training

We established a mental health awareness training programme, delivered on Zoom, to raise understanding of mental health and skill people up to respond to others with mental health needs. This proved to be very popular and we provided training to 53 befrienders, with excellent feedback from participants.

We provided Mental Health Awareness training for local people, businesses and community groups. We have developed training packages on Mental Health First Aid, Suicide First Aid, Effective Communication and Mental Performance Training. This training will be available for Trust Links staff and is being packaged up to sell in a social enterprise approach for businesses and other charities.

Carers Services

The carers service was provided primarily on the telephone during the year. Counselling was provided by our paid, placement and volunteer counsellors on the phone and in person when restrictions allowed from our Westcliff site. Listening Support was provided on the telephone. Peer support groups were run in a range of ways including via Zoom, through WhatsApp groups, telephone calls, and in-person where this was possible such as the Walking Group. The Carers Service continues to be a highly valued service for unpaid carers in Southend Borough and we delivered support to 174 carers in Southend during the year. We provided 637 counselling sessions, 132 listening support sessions and 71 support group sessions including walking groups, eating disorder support group, relaxation, book clubs, yoga sessions and monthly peer support carers groups.

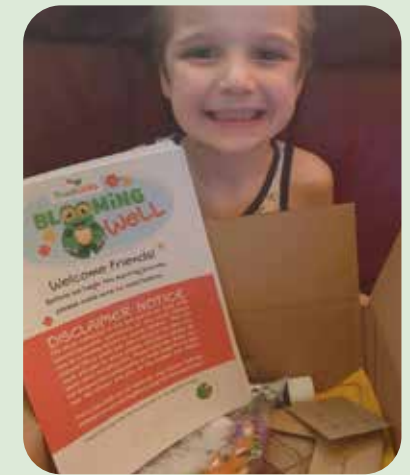


Blooming Well & Food for Thought

With schools, clubs and activities closed, many children and families were unable to access the usual learning and support that they enjoyed before the COVID-19 pandemic. The Trust Links team pulled together to develop the Blooming Well resources for children of primary school age utilising COVID-19 emergency funding through The National Lottery Community Fund. Blooming Well consisted of 12 themed weeks of activities, with five sets of ideas for each theme. A professionally produced sheet was designed for each activity and a video accompanied many of the ideas to explain

the activity. Five hundred boxes were put together with volunteer help with all of the materials needed for each of the activities, and printed sheets to accompany the online resources. The 500 boxes, which were launched in three batches as the materials were produced, were distributed via local groups including to refugee and asylum seeker families via CAST, to young carers through Southend Carers, to those using food banks through Southend Storehouse, and those using social care through Southend Borough Council.





With the support of volunteers, 250 Food for Thought boxes have been put together to provide seeds, plants, compost and inspiration for people who have limited access to growing spaces due to lockdown. Each box contained a specially written booklet with advice on growing, recipe ideas and an explanation of Trust Links services. The Food for Thought boxes have been distributed through partner charities and food banks to older people and families in Basildon, families on Canvey Island and in the Rochford area, and to people using the foodbank in central Southend.



Children and Youth Projects

Our Youth Links peer support project for young people of secondary school age has continued throughout the year both on Zoom and in person where possible. This has enabled us to continue to connect with vulnerable young people with emerging mental health issues through the year, and to support more young people, many of whom have struggled with their mental health and wellbeing due to anxiety, depression and the changes associated with lockdown and school closures. 27 young people engaged with the project during the year, which has split into two groups to accommodate increased numbers and differentiate between younger and older attendees.

The Trust Links Youth Instagram page featured a live weekly wellbeing video and

a weekly pre-recorded video of ideas for young people to do at home. This provide to be a great source of engagement and support for many young people during the first few months of the year.

Through additional COVID-19 emergency funding through BBC Children in Need, Trust Links were able to provide enhanced support for children and young people affected by the pandemic.

Learning Together was a short but impactful project for young people struggling to engage with schools due to neurodiversity, mental health issues or social issues. Held in person at our Rochford site in February and March, the biweekly programme included positive activities and psychosocial learning opportunities for 16 young people.





Mental Health Roadshows were held with Shoeburyness High School and Chase High School via MS Teams. These learning opportunities enabled our children and youth team to engage with more than 1,800 young people and help them have a better understanding of their mental health and wellbeing through a time of great worry and change.

We have provided group support via Zoom for parents of young children in Southend as a precursor to the Families Growing Together project that we are co-producing with A Better Start Southend.

The Holiday Activity Fund project enabled us to provide positive activities for children that were eligible for free school meals during the Easter holidays from our Growing Together Shoeburyness gardens. These lively sessions were thoroughly enjoyed by the 17 children that attended them.



Achievement and Performance

The gross income for the period April 2020 to March 2021 amounted to £1,108,899 from the Charity's own generated income, grants, donations and commissioned services. Resources expended for the same period totalled £1,043,611 with the majority being applied to staffing costs in support of projects and the Charity's administration.

Trust Links continues to explore new opportunities, whilst endeavouring to sustain projects that are having a positive effect on people's outcomes and wellbeing.







FINANCIAL REVIEW

Policies on reserves

The Board has established an objective whereby the General Unrestricted Funds (being the Unrestricted Funds not committed to or invested in fixed assets) held by the charity at the year-end should, if possible, be equal to 50% (six months) of the budgeted expenditure (other than capital expenditure) for the forthcoming year.

At this level of General Unrestricted Funds, the Board believes it would be able to continue the current activities of the charity in the event of a significant short term drop in funding, although it would of course be necessary to consider how the funding would be replaced and / or activities changed if the shortfall was prolonged.

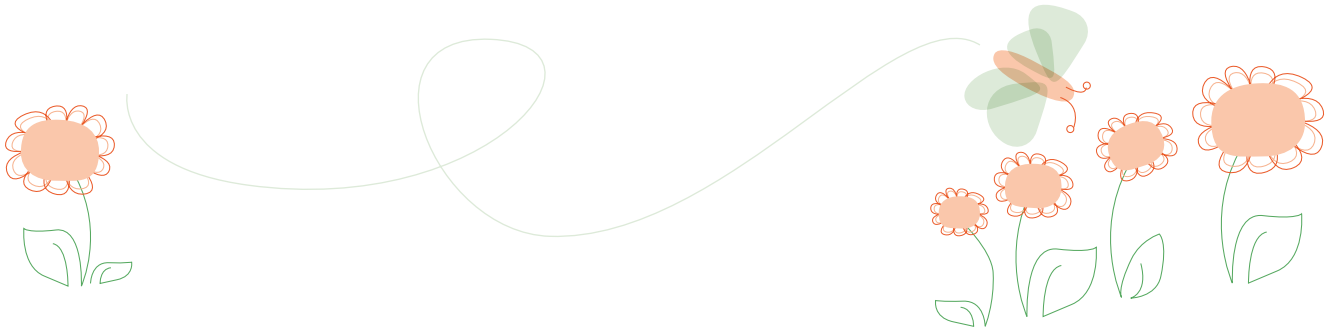
The General Unrestricted Funds of £142,456 at 31 March 2021 (£132,851 at 31 March 2020) represent approximately 1 1/2 months of the total expenditure budget (excluding capital expenditure) for the year ended 31 March 2022. The Board are endeavouring to gradually increase this towards the objective of 50% (six months) over the coming years, while recognising that this may not be achievable every year if existing activities are to be sustained.

Although the current level of reserves is below the objective, the Trustees believe, having taken into account the level of contracted income and promised grant income for the forthcoming year and the ability to reduce costs in the short term, that this is not inconsistent with their overall risk management strategy.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity

Apart from expertise in many areas, a charity needs to have a healthy funding base to succeed in its objectives. Trust Links has been fortunate to obtain funding from a variety of sources since its inception.

We have been grateful to receive financial support from a number of sources, which are included in the Statement of Financial Activities forming part of this report.



During this year we have been successful in obtaining a broad range of funding sources to sustain and develop our projects including grants, commissioning, personal budgets, generated income and donations. We have also been awarded multi-year contracts and grants for many of our projects for the next few years, although fundraising will always be required to sustain and extended our vital work.

The investment policy and objectives, including the extent (if any) to which social, environmental or ethical considerations are taken into account

Trust Links is at present not able to consider specialist investment in any funds with a view to producing both income and capital growth. Most of its current income is applied to the costs of running the organisation, but if and when the receipt of income indicates that a sufficient surplus is being achieved, the Board will take professional advice with regard to the most appropriate investment opportunities.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Share Capital

The company is limited by guarantee and therefore has no share capital.





STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of the Governing Document and constitution of the charity

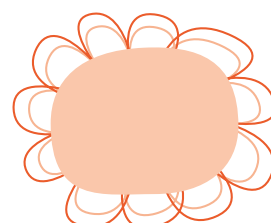
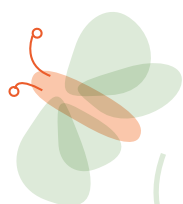
The charity is controlled by its governing document, a deed of trust, and constitutes a company limited by guarantee, as defined by Companies Act 2006.

The methods adopted for the recruitment and appointment of new trustees

The charity actively seeks to recruit Trustees from as wide a spectrum as possible, the principal criteria being that they are supportive of the aims of Trust Links.

Those interested in becoming trustees are encouraged to take the opportunity to discuss the role and the work of the charity with other trustees and with members of staff and to visit our projects. Opportunities for understanding the charity and contributing to its work are made available to Trustees.

We have successfully recruited additional trustees with skills in marketing, strategy and enterprise, strengthening our board of trustees.



The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr R Bates

Dr A Bhattacharyya

Mr P M Bridges

Mr W A Choudhry

Mr C Flood

Mrs R Grout (Resigned 17 December 2020)

Mr R B Olver

Ms J Phillips

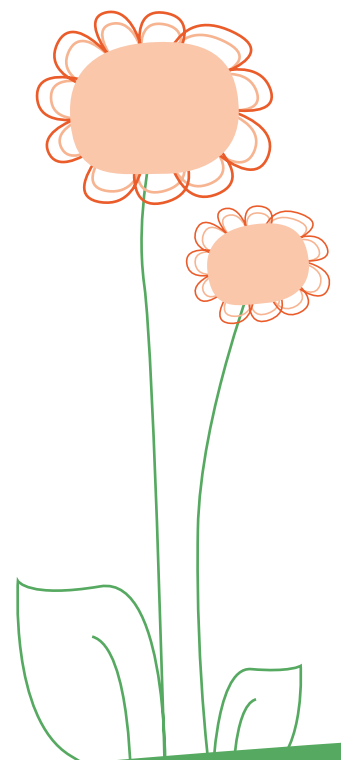
Mr K Spencer

Mr C Turrell

Mr P Taylor (Appointed 14 October 2020)

Mr H Burgess (Appointed 14 October 2020)

Ms L Eddy (Appointed 14 October 2020)





Board of Directors / Trustees

During the year we recruited three new trustees, whose skills and experience complement the existing board. The current Board comprises twelve people with a wide range of skills and experience.

Staffing

We recognise and appreciate the commitment and dedication of all staff through times of change and their continuing efforts to support the aims of Trust Links and its members. We have put extra support in place over the last few months to protect and promote the wellbeing of staff whilst working from home and dealing with the additional challenges that the COVID-19 has presented.

Volunteers

Due to COVID-19 restrictions, we have been unable to work with volunteers in the usual way during the course of the year. However, we were delighted that so many existing volunteers put themselves forward for the Talking Together befriending project and we were able to recruit many new high calibre volunteers for this project. We appreciate the work and support of all of our volunteers and supporters and the expertise that they have shared with us. Our Volunteer and Peer Support Coordinators provided consistent oversight, co-ordination and supervision of volunteers across all of our projects and sites.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

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 Board has conducted a review of the major risks to which the charity is exposed and the systems are in place to mitigate the risk. Internal risks are minimised by the implementation and regular monitoring of approved policies, procedures and protocols across Trust Links. These documents and their implementation are regularly reviewed to ensure not only compliance with legal and other requirements, but also so that they continue to meet the needs of the organisation and its clients.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

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 Board has conducted a review of the major risks to which the charity is exposed and the systems are in place to mitigate the risk. Internal risks are minimised by the implementation and regular monitoring of approved policies, procedures and protocols across Trust Links. These documents and their implementation are regularly reviewed to ensure not only compliance with legal and other requirements, but also so that they continue to meet the needs of the organisation and its clients.

Auditor

In accordance with the company's articles, a resolution proposing that Maynard Heady LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Mr R B Oliver

Trustee

Dated: 13 October 2021





STATEMENT OF DIRECTORS' AND TRUSTEES' RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing these financial statements the Board is required to:

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 Trustees are also responsible for the contents of the Trustees' Report and the responsibility of the independent examiner in relation to the Trustees' Report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

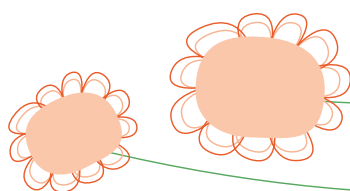
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF TRUST LINKS LIMITED

Opinion

We have audited the financial statements of Trust Links Limited (the 'company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.





Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.





Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, the Trustees, who are also the directors of the company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



Use of our report

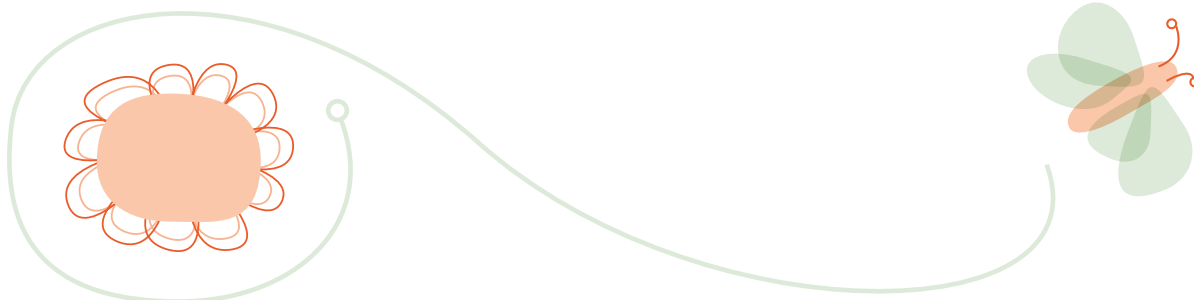
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report 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 audit work, for this report, or for the opinions we have formed.

Mr. Roger Baines FCA (Senior Statutory Auditor)
for and on behalf of Maynard Heady LLP



Chartered Accountants
Statutory Auditor Matrix House
12-16 Lionel Road
Canvey Island
Essex
SS8 9DE

13 October 2021



STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	26,564	-	26,564	50,820	30	50,850
Charitable activities	4	41,792	1,037,771	1,079,563	97,444	729,940	827,384
Investments	5	2,772	-	2,772	2,482	-	2,482
Total income		71,128	1,037,771	1,108,899	150,746	729,970	880,716
Expenditure on:							
Charitable activities	6	42,641	993,732	1,036,373	67,134	761,958	829,092
Other	10	7,238	-	7,238	8,361	-	8,361
Total resources expended		49,879	993,732	1,043,611	75,495	761,958	837,453
Net income for the year/ Net movement in funds		21,249	44,039	65,288	75,251	(31,988)	43,263
Fund balances at 1 April 2020		335,230	240,486	575,716	259,979	272,475	532,454
Fund balances at 31 March 2021		356,479	284,525	641,004	335,230	240,487	575,717

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.


The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		401,838		358,636
Investments	12		1		1
			<u>401,839</u>		<u>358,637</u>
Current assets					
Debtors	13	55,776		60,355	
Cash at bank and in hand		581,236		417,864	
		<u>637,012</u>		<u>478,219</u>	
Creditors: amounts falling due within one year	15	(261,674)		(120,991)	
		<u></u>		<u></u>	
Net current assets			375,338		357,228
Total assets less current liabilities			<u>777,177</u>		<u>715,865</u>
Creditors: amounts falling due after more than one year	16		(136,172)		(140,148)
			<u></u>		<u></u>
Net assets			<u>641,005</u>		<u>575,717</u>
Income funds					
<u>Restricted funds</u>					
General restricted funds		96,711		84,230	
Fixed asset funds		187,815		156,257	
	18	<u></u>	284,526	<u></u>	240,487
<u>Unrestricted funds</u>					
General unrestricted funds		142,456		132,851	
Fixed asset funds		214,023		202,379	
	19	<u></u>	356,479	<u></u>	335,230
			<u>641,005</u>		<u>575,717</u>

The financial statements were approved by the Trustees on 13 October 2021



Mr R B Oliver
Trustee

Company Registration No. 04351216

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	22		228,017		62,867
Investing activities					
Purchase of tangible fixed assets		(64,007)		(19,950)	
Investment income received		2,772		2,482	
Net cash used in investing activities			(61,235)		(17,468)
Financing activities					
Repayment of bank loans		(3,410)		(2,936)	
Net cash used in financing activities			(3,410)		(2,936)
Net increase in cash and cash equivalents			163,372		42,463
Cash and cash equivalents at beginning of year			417,864		375,401
Cash and cash equivalents at end of year			581,236		417,864

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Trust Links Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 47 Fairfax Drive, Westcliff on Sea, Essex, SS0 9AG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the company's deed of trust, the Companies Act 2006 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)". The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Income

Nature of income

Categories of Income

Income recognition

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

1 Accounting policies

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met. All income is accounted for gross, before deducting any related fees or costs.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities.

1 Accounting policies

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'Income from other trading activities'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

1 Accounting policies

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

1.5 Expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	25% reducing balance
Computer equipment	33.33% straight line
Motor vehicles	25% reducing balance

1 Accounting policies

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

1 Accounting policies

1.8 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the company's 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 associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021 £	2020 £	2020 £	2020 £
Donations and gifts	16,214	50,820	30	50,850
Job Retention Scheme grant	10,350	-	-	-
	<u>26,564</u>	<u>50,820</u>	<u>30</u>	<u>50,850</u>

4 Charitable activities - Income

	Plant sales	Events, training and courses	Charges for day services	Grant income	Contracts and commission income	Total 2021	Total 2020
	2021	2021	2021	2021	2021		
	£	£	£	£	£	£	£
Recovery College	-	-	-	25,000	244,001	269,001	215,376
Trust Links	-	230	3,385	233,148	67,600	304,363	291,260
Growing Together	533	-	35,489	174,394	-	210,416	178,562
Rochford	-	-	-	3,467	-	3,467	138
Thundersley	57	-	2,098	3,000	-	5,155	9,174
Shoebury	-	-	-	16,986	-	16,986	5,097
Sanctuary Café	-	-	-	-	-	-	44,444
Wellbeing Hub	-	-	-	-	270,175	270,175	83,333
	<u>590</u>	<u>230</u>	<u>40,972</u>	<u>455,995</u>	<u>581,776</u>	<u>1,079,563</u>	<u>827,384</u>
Analysis by fund							
Unrestricted funds	590	230	40,972	-	-	41,792	97,444
Restricted funds	-	-	-	455,995	581,776	1,037,771	729,940
	<u>590</u>	<u>230</u>	<u>40,972</u>	<u>455,995</u>	<u>581,776</u>	<u>1,079,563</u>	<u>827,384</u>

4 Charitable activities - Income

For the year ended 31 March 2020

	Plant sales	Events, training and courses	Charges for day services	Grant income	Contracts and commission income	Total 2020
	£	£	£	£	£	£
Recovery College	-	450	-	24,915	190,011	215,376
Trust Links	-	7,260	11,486	196,514	76,000	291,260
Growing Together	3,728	-	62,934	111,900	-	178,562
Rochford	5	-	-	133	-	138
Thundersley	131	-	198	8,845	-	9,174
Shoebury	63	-	34	5,000	-	5,097
Sanctuary Café	-	-	-	-	44,444	44,444
Less: deferred income	-	-	-	-	83,333	83,333
	<u>3,927</u>	<u>7,710</u>	<u>74,652</u>	<u>347,307</u>	<u>393,788</u>	<u>827,384</u>
Analysis by fund						
Unrestricted funds	3,927	7,710	74,652	11,155	-	97,444
Restricted funds	-	-	-	336,152	393,788	729,940
	<u>3,927</u>	<u>7,710</u>	<u>74,652</u>	<u>347,307</u>	<u>393,788</u>	<u>827,384</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	<u>2,772</u>	<u>2,482</u>

6 Charitable activities - Expenditure

	Plant sales	Events, Charges for training and day services courses		Grant income	Contracts and commission income	Total 2021	Total 2020
	2021	2021	2021	2021	2021		
	£	£	£	£	£	£	£
Staff costs	5,312	7,760	10,582	414,306	343,998	781,958	584,691
Various other expenses	877	1,300	8,797	109,414	33,549	153,937	140,519
Professional fees	61	88	121	8,812	11,082	20,164	27,237
Insurance	-	-	-	5,694	3,238	8,932	6,166
Utilities	393	589	783	3,140	16,483	21,388	17,534
Building costs	-	-	-	21,556	972	22,528	34,138
	<u>6,643</u>	<u>9,737</u>	<u>20,283</u>	<u>562,922</u>	<u>409,322</u>	<u>1,008,907</u>	<u>810,285</u>
Share of support costs (see note 7)	81	31	5,606	13,005	2,082	20,805	15,261
Share of governance costs (see note 7)	4	1	255	3,248	3,153	6,661	3,546
	<u>6,728</u>	<u>9,769</u>	<u>26,144</u>	<u>579,175</u>	<u>414,557</u>	<u>1,036,373</u>	<u>829,092</u>
Analysis by fund							
Unrestricted funds	6,728	9,769	26,144	-	-	42,641	67,134
Restricted funds	-	-	-	579,175	414,557	993,732	761,958
	<u>6,728</u>	<u>9,769</u>	<u>26,144</u>	<u>579,175</u>	<u>414,557</u>	<u>1,036,373</u>	<u>829,092</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Depreciation	20,806	-	20,806	15,261	-	15,261
Audit fees	-	6,600	6,600	-	3,498	3,498
Bank charges	-	61	61	-	48	48
	<u>20,806</u>	<u>6,661</u>	<u>27,467</u>	<u>15,261</u>	<u>3,546</u>	<u>18,807</u>
Analysed between Charitable activities	<u>20,806</u>	<u>6,661</u>	<u>27,467</u>	<u>15,261</u>	<u>3,546</u>	<u>18,807</u>

Governance costs includes payments to the auditors of £6,600 (2020- £3,498) for audit fees.

8 Trustees

K Spencer was reimbursed during the year for a software licence totalling £38.40 (2020 - £nil). No other Trustee (or any persons connected with them) received any remuneration or benefits from the company during the year.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>49</u>	<u>35</u>

Employment costs

	2021 £	2020 £
Wages and salaries	<u>781,958</u>	<u>584,691</u>

10 Other

	Unrestricted funds	Unrestricted funds
	<u>2021</u>	<u>2020</u>
Mortgage interest	<u>7,238</u>	<u>8,361</u>

11 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Computer equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2020	372,085	64,324	-	42,364	478,773
Additions	43,692	1,200	19,115	-	64,007
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	415,777	65,524	19,115	42,364	542,780
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation and impairment					
At 1 April 2020	38,855	63,137	-	18,145	120,137
Depreciation charged in the year	8,026	300	1,888	10,591	20,805
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	46,881	63,437	1,888	28,736	140,942
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Carrying amount					
At 31 March 2021	368,896	2,087	17,227	13,628	401,838
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	333,230	1,187	-	24,219	358,636
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The Charity is the registered owner of the leasehold for the Shoebury site, and it is held at no value.

12 Fixed asset investments

			Other investments
Cost or valuation			
At 1 April 2020 & 31 March 2021			1
			<hr/>
Carrying amount			
At 31 March 2021			1
			<hr/>
At 31 March 2020			1
			<hr/>
Other investments comprise:	Notes	2021 £	2020 £
Investments in subsidiaries	21	1	1
		<hr/>	<hr/>

The subsidiary was dormant at 31 March 2021 and was dissolved on 24 August 2021.

13 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	31,780	51,149
Prepayments and accrued income	23,996	9,206
	<u>55,776</u>	<u>60,355</u>

14 Loans and overdrafts

	2021 £	2020 £
Bank loans	<u>139,978</u>	<u>143,388</u>
Payable within one year	3,807	3,240
Payable after one year	<u>136,171</u>	<u>140,148</u>

15 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank loans	14	3,807	3,240
Other taxation and social security		12,028	-
Deferred income	17	213,356	114,871
Payments received on account		1,760	-
Trade creditors		22,453	-
Accruals and deferred income		8,270	2,880
		<u>261,674</u>	<u>120,991</u>

16 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	14	<u>136,171</u>	<u>140,148</u>

Held within creditors at the year end was an amount due to Charity Bank which funded the purchase of freehold property included within land and buildings. The loan is secured on this property.

There is a further legal charge over the property of £825,000 which is due to expire on 31 December 2023. This is only repayable if the property is sold prior to 31 December 2023.

The mortgage was repaid in full within 12 months of the year end.

17 Deferred income

	2021 £	2020 £
Other deferred income	213,356	114,871

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2019 £	Net income / (expenditure) £	Transfers £	Balance at 31 March 2020 £	Balance at 1 April 2020 £	Net income / (expenditure) £	Transfers £	Balance at 31 March 2021 £
General funds	124,400	(31,988)	(8,182)	84,230	84,230	44,039	(31,558)	96,711
Fixed asset funds	148,075	-	8,182	156,257	156,257	-	31,558	187,815
	<u>272,475</u>	<u>(31,988)</u>	<u>-</u>	<u>240,487</u>	<u>240,487</u>	<u>44,039</u>	<u>-</u>	<u>284,526</u>

19 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2019 £	Net income / (expenditure) £	Transfers £	Balance at 31 March 2020 £	Balance at 1 April 2020 £	Net income / (expenditure) £	Transfers £	Balance at 31 March 2021 £
General funds	54,108	75,251	3,492	132,851	132,851	21,249	(11,644)	142,456
Fixed asset funds	205,871	-	(3,492)	202,379	202,379	-	11,644	214,023
	<u>259,979</u>	<u>75,251</u>	<u>-</u>	<u>335,230</u>	<u>335,230</u>	<u>21,249</u>	<u>-</u>	<u>356,479</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

21 Subsidiaries

These financial statements are separate company financial statements for Trust Links Limited.

Details of the company's subsidiaries at 31 March 2021 are as follows:

Name of undertaking	Nature of business	Class of shares held	% Held Direct
Trust Links Trading Limited	Dormant company	Ordinary shares	100.00

22 Cash generated from operations

	2021 £	2020 £
Surplus for the year	65,288	43,263
Adjustments for:		
Investment income recognised in statement of financial activities	(2,772)	(2,482)
Depreciation and impairment of tangible fixed assets	20,806	15,261
Movements in working capital:		
Decrease/(increase) in debtors	4,579	(2,261)
Increase in creditors	41,631	672
Increase in deferred income	98,485	8,414
Cash generated from operations	228,017	62,867