

Company registration number: 4315251

Charity registration number: 1089634

Trelya

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Trelya

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Trelya

Reference and Administrative Details

Trustees

Roderick James
Antony Penhaul
Philippa McKnight
Nigel Walker
Caroline White
Emma Favata
Carol Bosworth
Jill Try
Carolyn Whelan
Katharine Heron
Gilly Gallagher

Secretary

Caroline White

Senior Management Team

Sharon Rich, Executive Director
Catherine Keene, Director of Operations
Alison Elvey, Finance and Administration Director

Principal Office

The Lescudjack Centre
Penmere Close
Penzance
Cornwall
TR18 3PE

Company Registration Number

4315251

Charity Registration Number

1089634

Independent Examiner

John O'Brien, employee of
Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Trelya

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Trustees Roderick

James Antony

Penhaul Philippa

McKnight Nigel

Walker Caroline

White Emma

Favata

Carol Bosworth

Jill Try

Carolyn Whelan

Katharine Heron

Gilly Gallagher

Jacqueline Brant (resigned 24 July 2020)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 11 November 2001 and most recently amended 15 October 2014. It has no share capital and the liability of each member in the event of winding-up is limited to one penny.

Recruitment and appointment of trustees

New trustees are recruited from the local community. All new trustees are briefed on the activities, finances and policies of the charity as well as being provided with the Charity Commission guide 'The Essential Trustee' (CC3) on their induction. Trustees give their time voluntarily and receive no benefits from the charity.

Organisational structure

Trustees are elected by the members in General Meetings and serve for three years after which period they may put themselves up for re-election. The trustees hold at least four regular meetings each year. Operational matters are dealt with by the Executive Director and the Senior Management Team.

Trelya

Trustees' Report

Objectives and activities

Objects and aims

Trelya's objects per the governing document are to enhance, for public benefit, the development and education of children and young people up to 25 years old, and to advance education and relieve poverty among those in need in the UK, especially but not limited to, West Cornwall including the Isles of Scilly; and to provide recreational and leisure time facilities in the interests of social welfare for those inhabitants.

Trelya, named after the Cornish word for change, is an independent organisation based in Penzance. The aims of the charity are to break the generation cycle of social exclusion. We were set up in 2001 to work with children, young people and their families facing severe economic and social deprivation to develop the skills, knowledge, awareness, motivation, and aspiration to help them make genuine positive decisions and choices about their lives and futures. To enable them to prevent negative outcomes and to become productive contributing members of society.

We work with children and families experiencing social and economic deprivation. We actively seek out the hardest to reach and, through innovative approaches, informally engage them in programmes to make positive decisions about their lives.

We are based in the Penzance East ward, where our work is primarily focussed. The nearby Treneere Estate is isolated, rural, coastal and considered the second most deprived area in Cornwall, and falls into England's worst 1% for income deprivation, 3% for overall deprivation and 8% for health deprivation (Index of Multiple Deprivation (IOMD 2019)), with 52% of children living in poverty. It is in the top 2% of the poorest wards in the UK with deprivation on a par with the most deprived inner-city areas of London, Birmingham and Manchester.

The children, young people and families we support experience a combination of 4 or more of the following issues:

- Abuse: Physical, Emotional, Sexual.
- Neglect: Physical, Emotional
- Household dysfunction: Mental illness, Substance abuse (particularly heroin/alcohol).
- Domestic violence (on one street police report responding to domestic violence incidents in over 50% of homes); Parental conflict and/or a Parent in prison.

Trelya strives to break that cycle.

Trelya runs several projects that seek to engage children, young people and families that need or would benefit from intervention on a long-term basis.

Our programmes are about voluntary engagement, and we aim to make our activities as accessible as possible. Participants engage in our activities alongside mainstream activities. We enable them to develop their personal and social skills, develop positive friendship networks and address key issues to develop their knowledge, awareness, and aspirations, to make positive, healthy choices about their futures.

Our programmes fall into three main categories (with Crisis Support work running across all three), providing a holistic approach:

Trelya

Trustees' Report

Skylar - Early Years and Family Support (EYFS)

Provides long term, intensive support to pregnant women and children aged 0-5 and their families. The programme offers unique, specialist, intervention through a variety of delivery methods including 15 hours a week in Trelya's 'Outstanding' Ofsted registered nursery (rated Outstanding across all areas in February 2020), group work, home visits, 1 to 1 support, partnership delivery and offsite activities. This intervention supports young families to overcome complex obstacles to providing a caring, nurturing child friendly environment for their children, as well as working with young parents to reduce the severity and impact of mental health issues.

We have been embedded in the community for over fifteen years. Marginalised parents: often refusing to engage with other provisions, trust us and access our services. Through our programmes, children become socially, emotionally, and physically developmentally equal with their peers by the time they start school and have a much greater chance of leading healthier, happier and more positive lives. We deliver the EYFS framework in a flexible and innovative way that responds to these children as individuals. Nurturing them through the critical Early Years period will give these children the care and support they need to develop and thrive.

Trelya recognises the impact of intervening as early as possible, so the preferred entry point for children and families entering our programmes is Skylar, for ongoing Trelya services.

Realising Ambition (RA) - General Youth work

As they transition from Skylar's nursery to school, each child is matched with highly skilled Trelya practitioners who provide tailored support. This support is continued through primary school, secondary school and beyond. Support is varied and addresses issues in every area of life - home, school and community, providing continuity in these often-unstable environments and serving as a link between the different facets of each child's life.

General youth work is the root from which all other work has evolved. Programmes this year have included work with The Minack Theatre, Girls Groups, and due to Covid lockdowns, innovative ways to continue to engage with our youth through facetime with word searches, quizzes and drawing activities and even a scavenger hunt.

In a normal year (without lockdowns) our work includes detached youth work, and both on and off-site activity sessions and is a key route to accessing and engaging some of the hardest to reach young people. Each week, the youth work team offers a range of sessions tailored to the needs young people. Activities can include healthy cooking, swimming, homework, 1 to 1 support, orienteering, camping, training, outdoor activities, cycling, games, issue-based work and the arts. Within these sessions we aim to help young people increase their resilience and communication skills, develop coping strategies for dealing with home life, increase their self-worth and self-confidence and encourage them to better engage with school or with the community.

Incorporated into our provision is the Friends of the Children (FoTC) programme, based on a highly successful US programme, which gives children with high risk and few protective factors the opportunity to succeed and thrive and divert them from pathways to potential social exclusion. The children on this project have a Trelya professional mentor who spends 1 to 1 time with them every week for several years, focussing on five key areas: school success; personal/emotional and social skills development; making good decisions; aspirations for the future and health and wellbeing.

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Trustees' Report

Gul (Cornish for to do, create or make) - wider family support

Gul is an intensive programme that works with people aged 18+ to progress towards employment and/or training. Support, from the start, identifies long term goals and moves participants towards these. Gul meaningfully raises aspirations and overcomes key issues which previously prevented participants moving into job search, employment or future training.

The majority of Gul participants are the parents of children on Trelya's RA and Skylar programmes - providing a unique organisation wide, holistic, wrap around service.

Woven into all of the above 3 programmes are:

Crisis Support and Intervention

Although not a separate programme, crisis support is a key part of our work that transcends all other projects. Due to the nature of our long-term and trusted relationships within the community we are often the first, or only agency, that people turn to in a crisis. We offer practical and emotional support, advocacy, and supported referrals to other specialised agencies where appropriate. Crises may include homelessness, domestic violence, safeguarding, evictions, food poverty, health care needs, assault, substance misuse and child protection, and we also address everyday needs and concerns (e.g., Children's development needs, family conflict, behaviour management).

We work with the person or family and will remain part of their life for as long as is necessary, often after statutory services have ceased intervention.

Whole Family Support: Our programmes take a 'whole family' approach. Intensive family work enables each family member to engage in support that addresses obstacles within their own lives and connects them to basic needs resources so that children can thrive.

We review our aims, objectives, and activities annually as part of our service plan preparation. We consider aspects that we can improve upon to ensure the success of each of our key objectives and how they have benefited the groups we have set out to help. The trustees consider the guidance from the Charity Commission on public benefit when reviewing and planning our activities.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Covid and Trelya

On 18 March 2020 in line with government and Public Health England Covid guidelines, all Trelya operational staff temporarily halted face to face work and moved to remote working, to ensure we kept staff and the community safe. However, our centre remained open to provide the emergency dental service (offered by our tenants Brighter Dental), with our premises manager ensuring that the centre was covid safe. During this time the centre was also used by key statutory services

The Covid-19 crisis has presented significant challenges. For many of the children and families with whom we work the significant trauma and challenges they were already facing prior to lockdown were now amplified. Poor mental health, lack of confidence and motivation, exposure to domestic abuse, disengagement from education and learning – these are all examples of challenges faced by the children we work with that have been magnified by lockdown.

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Trustees' Report

Across the Skylar and Trelya teams each worker kept in touch with their main child / young person and families, finding new ways to engage, via Facebook messenger, phone calls, Facetime, postcard sending, voice messages, and by sending resources and ideas for activities either in the post or online.

Crisis support work continued e.g., regularly accessing the foodbank for families, liaising with Social Workers, children's advocates, Health Visitors, GP's, midwives, and many partner organisations, to ensure the families we work with had the support they needed.

Our front-line teams gained great satisfaction from watching and listening to how their interventions had a cascade effect through the whole family throughout this period. We saw families reading books together, dancing to videos prepared by "Joe the Music Man", teenagers making funny sporting films to show us, children taking part in challenges (such as scavenger or treasure hunts) set by the team, adults and young people taking part in more creative activities, adopting emotionally healthier behaviours and parents discussing and recognising the vital importance of self-care during this time. Families were baking with resources we sent, and young children have even been sending us letters or drawings! This was in a context of many agencies and services shutting down completely during the lockdown.

On 4th July, Trelya, Skylar and the Lescudjack Centre was fully reopened to our workers for direct delivery, and room hirers started to return in August after comprehensive risk assessments were completed. Skylar reopened, in line with Early Years /Covid guidelines. We secured emergency funding to develop a comprehensive, holistic programme of therapeutic interventions and intensified support to enable children and their families to negate the negative impact of lockdown and associated issues with a view to limiting both the long- and short-term effects as much as possible.

Due to other local locations remaining closed we were able to support our partners and the local community with space to use in The Lescudjack Centre, such as Social Care, Family Workers, Diabetic Retinal Screening, Active Plus Who Dares Works, Believe Dance Academy, Pentreath, and Independent Counsellors. We have supported crisis work and family support work, particularly from the Local Authority including Social Work and Health Visiting, providing a Covid Secure building, free of charge they could use to deliver their key services, as access was limited to other buildings within the community.

We have developed a strong partnership through the year with the Health Visiting Team, who now deliver their clinic from the centre, enabling families who access our services health advice, guidance and 1-1 Health Visiting appointments. This collaboration meant that the families we work with had swift access to health support and an improved relationship with health services moving forward, which will be of huge benefit to their children and families.

During the early 2021 lockdown Skylar, the Dentist - Brighter Dental and the Centre remained open. Most of the Trelya staff reverted back to remote working for a very short period of time, once again following Government guidelines and supporting the staff and community to keep as safe as possible through the pandemic. A number of statutory, voluntary, community and social enterprise organisations used the building during this time to deliver key services and support to the community.

Approximately 210 children, young people and adults have been supported through Trelya's programmes in this challenging year.

Trelya

Trustees' Report

Skylar

The Skylar team-maintained contact with each family to ensure the children and their families had activities and resources to enable and aid their continued learning and development from home during the first lockdown, e.g. cress seeds have been sent to all the children, book of the months and bubbles for baby's sensory play and talk tins to encourage speech for some of the younger ones. "Joe Music man" recorded music sessions to send to the families and funding was secured for musical instruments to be sent to each and every one of the Skylar children.

Once reopened, remaining open except for forced closures due to Covid cases, there has been a huge amount of outdoor play and a bit of rain has not stopped some great sessions with homemade kites and parachutes. Covid adaptations to play has showed unexpected and positive outcomes and the children really enjoyed interacting with their friends. "Joe Music man" sessions were restarted in a covid secure way, and the Skylar team continued to work in very close partnership with other professionals, liaising with Social Workers, Health Visitors, Nurses, Speech and Language Therapists and Music Therapists.

Trelya's Children and Family Workers worked with Skylar, and the primary school age children, both children and families, and continued working with the Skylar leavers, liaising with schools, providing in-school support sessions, and sessions outside of school which are tailored to each child.

Realising Ambition (RA) – General Youth Work

During the lockdowns, the Youth and Skylar teams worked together to ensure that families were supported as a whole. We also mailed affordable resources that supported physical fitness to families - for example skipping ropes to increase physical fitness in a way that was easy for young people and young parents to build into their daily routine. Once resources had been received workers would make video calls and talk through activities – discussing different approaches to exercise and working with families to make activities fun, sustainable and accessible to the whole family. We also delivered ingredients for nutritious and 'heart healthy' family meals. The majority of families we supported were experiencing food poverty. As well as supporting access to the food bank Trelya worked with a local community chef to design a 'heart healthy' menu. Ingredients and basic equipment were delivered to families and as with physical activities workers made video calls to talk through and 'virtually cook alongside' families.

From August 2020 we started to re-introduce outdoor face to face sessions, working closely with Public Health, and undertaking detailed risk assessments. As we spent more time with young people and adults, we began to observe and hear about the challenging impact of the Covid restrictions of last 6 months – both on mental and physical health.

We ended the summer holidays with Jubilee Pool swim sessions, water sports fun days and trips to Truro for school equipment shopping, which of course is a fantastic and positive way for some of our young people to end their summer holidays. An example of this is a 'family day' that we organised with them – which ultimately enabled a complete extended family group spending time at Carnyorth Activity centre, engaging in activities such as climbing and archery, which was a great success.

The early 2021 lockdown again meant we again engaged online with our young people and through regular telephone catch up sessions, varying in length and could be more than once a day if needed, multiple texts and messenger interactions. Letters, cards, drawing challenges, postcards etc were all regularly sent.

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Trustees' Report

Gul – wider family support

We have also secured funding for Gul Skills Development Project, which started on October 2020, and is an innovative, intensive project aimed at improving the employability of participants through the development of work-ready skills, confidence, knowledge, aspirations and wrap around support.

The first cohort of 10 Participants remained on the project until the end of March 2021. A number of Skylar parents were part of our first Gul Skills development Project Cohort. Such enthusiastic engagement is a reinforcement of the importance of the long term and holistic nature of our work throughout all the projects. Without the trusted relationships they have built up with bringing their children to Skylar – with siblings on other Trelya projects, it is extremely unlikely that we would have seen such positive results.

Participants, mainly young parents, completed Functional Skills Maths and English courses, workshops based on healthy relationships, e.g., building resilience and understanding trauma; promoting the participants' physical/mental health and wellbeing, building confidence and gaining skills to enhance employment opportunities, a Paediatric First Aid course, visits to the gym (post lockdown), forest skills, learning how to prepare healthy meals with a local café owner, meetings with a local careers advisor, gaining Level 2 Food Safety and Hygiene qualification, visits to the local FE college to learn about the various departments.

In January 2021 we took the difficult decision to continue the Gul project remotely and provided the following support:

- All participants were allocated a Key Worker and received phone/video calls for social and emotional support for them, and their children 2/3 times per week, or more, depending on need.
- Welfare Support – Food and care packages, resources packages, learning and activity packages, other emergency essentials and support was provided for families if needed.
- Maths and English Adult Education support continued remotely, via Zoom and by phone. Work was being posted to participants when they required it.
- Weekly wellbeing sessions, by telephone or zoom, were being provided by a specialist therapist who the Gul participants have already built a relationship with and valued greatly.
- Crisis support was available from Gul Team members if needed and participants knew they could contact us if they had a problem. During informal wellbeing calls to participants, they felt able to tell us about issues they may have. For example, one participant, who has three children, mentioned that her tumble dryer had broken. We were able to provide a new one within two weeks.
- We had a Facebook Messenger group where participants connect with each other and provide mutual support.

On 1st March 2021, Gul returned to face-to-face workshops on Tuesdays, Wednesdays and Fridays delivering a full programme of work. We were delighted to be able to return and supported participants to attend in whatever way they could manage whilst schools were still closed to most children.

Crisis Response

Crisis response work has of course carried on throughout the year as we continue to help families access resources/services they need e.g., food, white goods, emergency housing, mental health support and medical attention. As a small charity, we were able to innovate and respond to huge needs.

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Trustees' Report

Covid 19 Emergency Funds provided activity and care packs for our most in need families - including food, toiletries, basic necessities and resources for positive activities. As well as ensuring families had necessary food, toiletries and basic necessities we were aiming to reduce stress in challenging environments through the provision of resources for positive activities that workers supported via video and phone calls. We supported families to apply for the Local Authority's Winter Wellbeing grant enabling families to access extra financial support at a very challenging time.

Financial review

The trustees have assessed the major risks to which the charity is exposed, particularly those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to the major risks

Policy on reserves

The Trustees consider it necessary to maintain sufficient reserves to maintain the building and sustain the charity over six months. Our current position is that we have unrestricted net current assets of £212,249 which equates to approximately 4 months' average total expenditure.

Plans for future periods

Aims and key objectives for future periods

Covid 19 recovery

The Covid 19 has presented significant challenges. For many of the children with whom we work the significant trauma and challenges they were already facing prior to lockdown have now been amplified. Poor mental health, lack of confidence and motivation, exposure to domestic abuse, disengagement from education and learning – these are all examples of challenges faced by the children and families we work with which have been magnified by lockdown. We will continue to work with these families and help them as best we can with targeted holistic support.

Skylar Expansion

We have a growing waiting list for places at Skylar and plan to expand the numbers over the coming year within the limited space we have. We are also hoping to secure further land adjacent to our centre which would allow us to expand. The land belongs to the local authority, who, to date, are in principle supportive of our expansion. This will in part be funded by the VCSE Health and Wellbeing Fund Starting Well from the Department of Health & Social Care.

GUL Skills Project

Our first cohort on the GUL Skills Project was a great success, making a difference to the women who took part. Two went from being inactive to finding employment and the rest left to continue learning on courses provided locally with the aim of entering FE college in September 2021. We are very proud to make a real difference to the futures of our participants and this project will be rolled out to a further 3 cohorts during the following year.

GUL Development Project

We secured RDPE funding for our GUL Development project in June 2021, so a transformational capital project will be delivered over the next year changing two of our main rooms at the centre into a youth café and arts space and a community space. We cannot wait until these are up and running as they will greatly improve our service to the local community and lead to further engagement with more families and further income for Trelya.

Trelya

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Trelya for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 7 December 2021 and signed on its behalf

by:



.....
Roderick James
Trustee

Trelya

Independent Examiner's Report to the trustees of Trelya

Independent examiner's report to the trustees of Trelya ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

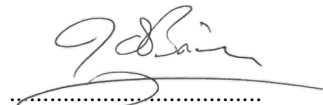
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

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.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 9/12/2021

Trelya

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	98,099	-	98,099	77
Charitable activities	3	14,318	592,232	606,550	553,340
Other trading activities	5	28,809	-	28,809	80,666
Investment income	6	34	-	34	113
Total income		<u>141,260</u>	<u>592,232</u>	<u>733,492</u>	<u>634,196</u>
Expenditure on:					
Charitable activities	7	<u>(37,069)</u>	<u>(587,081)</u>	<u>(624,150)</u>	<u>(487,889)</u>
Total expenditure		<u>(37,069)</u>	<u>(587,081)</u>	<u>(624,150)</u>	<u>(487,889)</u>
Net income		104,191	5,151	109,342	146,307
Transfers between funds		<u>19,756</u>	<u>(19,756)</u>	<u>-</u>	<u>-</u>
Net movement in funds		123,947	(14,605)	109,342	146,307
Reconciliation of funds					
Total funds brought forward		<u>419,982</u>	<u>270,833</u>	<u>690,815</u>	<u>544,508</u>
Total funds carried forward	18	<u><u>543,929</u></u>	<u><u>256,228</u></u>	<u><u>800,157</u></u>	<u><u>690,815</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 18.

Trelya

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	77	-	77
Charitable activities	3	37,605	515,735	553,340
Other trading activities	5	80,666	-	80,666
Investment income	6	113	-	113
Total income		<u>118,461</u>	<u>515,735</u>	<u>634,196</u>
Expenditure on:				
Charitable activities	7	<u>(117,163)</u>	<u>(370,726)</u>	<u>(487,889)</u>
Total expenditure		<u>(117,163)</u>	<u>(370,726)</u>	<u>(487,889)</u>
Net income		<u>1,298</u>	<u>145,009</u>	<u>146,307</u>
Net movement in funds		1,298	145,009	146,307
Reconciliation of funds				
Total funds brought forward		<u>418,684</u>	<u>125,824</u>	<u>544,508</u>
Total funds carried forward	18	<u><u>419,982</u></u>	<u><u>270,833</u></u>	<u><u>690,815</u></u>

Trelya

(Registration number: 4315251) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	331,680	325,096
Current assets			
Debtors	14	32,316	34,582
Cash at bank and in hand	15	456,269	347,814
		488,585	382,396
Creditors: Amounts falling due within one year	16	(20,108)	(16,677)
Net current assets		468,477	365,719
Net assets		800,157	690,815
Funds of the charity:			
Restricted income funds			
Restricted funds	18	256,228	270,833
Unrestricted income funds			
Unrestricted funds		543,929	419,982
Total funds	18	800,157	690,815

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Trelya

**(Registration number: 4315251)
Balance Sheet as at 31 March 2021**

The financial statements on pages 12 to 28 were approved by the trustees, and authorised for issue on 7 December 2021 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'A Penhaul', written over a light blue horizontal line.

.....
Antony Penhaul
Trustee

Trelya

Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		109,342	146,307
Adjustments to cash flows from non-cash items			
Depreciation		18,686	12,738
Investment income	6	<u>(34)</u>	<u>(113)</u>
		127,994	158,932
Working capital adjustments			
Decrease in debtors	14	2,266	53,399
Increase/(decrease) in creditors	16	<u>3,431</u>	<u>(1,219)</u>
Net cash flows from operating activities		<u>133,691</u>	<u>211,112</u>
Cash flows from investing activities			
Interest receivable and similar income	6	34	113
Purchase of tangible fixed assets	13	<u>(25,270)</u>	<u>(2,323)</u>
Net cash flows from investing activities		<u>(25,236)</u>	<u>(2,210)</u>
Net increase in cash and cash equivalents		108,455	208,902
Cash and cash equivalents at 1 April		<u>347,814</u>	<u>138,912</u>
Cash and cash equivalents at 31 March		<u><u>456,269</u></u>	<u><u>347,814</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase in cash		108,455	208,902
Net funds at 1 April 2020		<u>347,814</u>	<u>138,912</u>
Net funds at 31 March 2021		<u><u>456,269</u></u>	<u><u>347,814</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Trelya

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Trelya meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Trelya

Notes to the Financial Statements for the Year Ended 31 March 2021

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	50 years Straight Line
Furniture and equipment	20% Straight Line
Motor vehicles	33% Straight Line
Computer Equipment	33% Straight Line

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Notes to the Financial Statements for the Year Ended 31 March 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Trelya

Notes to the Financial Statements for the Year Ended 31 March 2021

2 Income from donations and legacies

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Donations and legacies;			
Donations from individuals	636	636	77
Grants, including capital grants;			
Government grants	76,063	76,063	-
Grants from other charities	21,400	21,400	-
	<u>98,099</u>	<u>98,099</u>	<u>77</u>

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Solar panel income	856	-	856	835
Commissioned services and other fees	8,211	-	8,211	23,882
Sundry income	5,251	-	5,251	12,888
Grants & donations	-	592,232	592,232	515,735
	<u>14,318</u>	<u>592,232</u>	<u>606,550</u>	<u>553,340</u>

4 Grants & donations

	Unrestricted funds	Restricted funds	Total
	£	£	£
BBC Children in Need	-	58,666	58,666
Big Lottery Reaching Communities	-	30,456	30,456
Big Lottery Covid fund	-	37,015	37,015
Charities Aid Foundation	-	2,400	2,400
CLLD	-	60,524	60,524
Comic Relief	-	61,513	61,513
Cornwall Community Foundation	-	29,980	29,980
Cornwall County Council	70,000	71,921	141,921

Trelya

Notes to the Financial Statements for the Year Ended 31 March 2021

	Unrestricted funds £	Restricted funds £	Total £
Duchy Health Care	-	3,500	3,500
Elizabeth & Prince Zaiger Charitable Trust	-	3,000	3,000
Garfield Weston	-	30,000	30,000
George Oliver	-	6,620	6,620
Henry Smith	-	20,000	20,000
HMRC (JRS)	6,063	-	6,063
Masonic Charitable Foundation	500	-	500
Penzance Council	-	1,550	1,550
Paul Hamlyn Foundation	-	45,000	45,000
Sylvia Adams	-	35,342	35,342
Sport England	-	12,560	12,560
Trusthouse Charitable Foundation	-	15,500	15,500
The Blagrove Trust	150	-	150
The Charles Hayward Foundation	-	21,000	21,000
The Pilgrim Trust	-	1,580	1,580
Youth Music	-	3,873	3,873
VCSE Health and Wellbeing Fund Starting Well	-	39,744	39,744
Worshipful Company of Pewterers	20,750	-	20,750
Sundry donations	636	488	1,124
	<u>98,099</u>	<u>592,232</u>	<u>690,331</u>

5 Income from other trading activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Property rental income	28,809	28,809	80,666
	<u>28,809</u>	<u>28,809</u>	<u>80,666</u>

6 Investment income

Trelya

Notes to the Financial Statements for the Year Ended 31 March 2021

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	34	34	113

7 Expenditure on charitable activities

	Unrestricted General funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Project costs	2,167	44,643	46,810	26,577
Bank charges	190	12	202	265
Communications	3,167	1,739	4,906	4,698
Depreciation	18,686	-	18,686	12,738
IT & website	207	5,500	5,707	2,127
Licenses & subscriptions	389	4,051	4,440	1,465
Office supplies	1,751	1,952	3,703	1,377
Administration	553	469	1,022	3,507
Bad debts	40	253	293	-
Premises costs & insurance	30,734	56,581	87,315	33,569
Professional fees & fundraising	-	54,116	54,116	43,677
Salaries, NI and pension	-	382,325	382,325	324,195
DBS checks	-	87	87	650
Recruitment	-	499	499	856
Staff travel	-	532	532	3,870
Training	109	9,593	9,702	3,681
Freelance staff	-	-	-	13,270
Other staff costs	89	329	418	645
Transport costs	2,035	1,352	3,387	3,580
Sundry expenses	-	-	-	50
Irrecoverable VAT	-	-	-	7,092
Management and other charges	(23,048)	23,048	-	-
	37,069	587,081	624,150	487,889

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	18,686	12,738

Trelya

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2021 £	2020 £
Independent examination	1,700	1,700
Other financial services	3,120	2,145
	<u>4,820</u>	<u>3,845</u>

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	350,397	299,306
Social security costs	25,048	19,772
Pension costs	6,880	5,117
	<u>382,325</u>	<u>324,195</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Average number of employees	<u>19</u>	<u>19</u>

15 (2020 - 12) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £6,880 (2020 - £5,117).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £80,374 (2020 - £76,124).

Trelya

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
Cost					
At 1 April 2020	365,000	80,793	31,482	1,803	479,078
Additions	-	478	-	24,792	25,270
Disposals	-	-	(1,500)	-	(1,500)
At 31 March 2021	365,000	81,271	29,982	26,595	502,848
Depreciation					
At 1 April 2020	43,800	78,099	31,482	601	153,982
Charge for the year	7,300	2,521	-	8,865	18,686
Eliminated on disposals	-	-	(1,500)	-	(1,500)
At 31 March 2021	51,100	80,620	29,982	9,466	171,168
Net book value					
At 31 March 2021	313,900	651	-	17,129	331,680
At 31 March 2020	321,200	2,694	-	1,202	325,096

14 Debtors

	2021 £	2020 £
Trade debtors	1,641	23,132
Prepayments	968	6,845
Other debtors	29,707	4,605
	32,316	34,582

15 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	-	642
Cash at bank	456,269	347,172
	456,269	347,814

Trelya

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,947	1,935
Other taxation and social security	7,489	11,773
Other creditors	5,972	1,269
Accruals	1,700	1,700
	<u>20,108</u>	<u>16,677</u>

17 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £0.01p towards the assets of the charity in the event of liquidation.

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Notes to the Financial Statements for the Year Ended 31 March 2021

18 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General fund	48,782	141,260	(29,769)	19,756	180,029
<i>Designated</i>					
Property development fund	50,000	-	-	-	50,000
Building fund	321,200	-	(7,300)	-	313,900
	<u>371,200</u>	<u>-</u>	<u>(7,300)</u>	<u>-</u>	<u>363,900</u>
Total Unrestricted funds	<u>419,982</u>	<u>141,260</u>	<u>(37,069)</u>	<u>19,756</u>	<u>543,929</u>
Restricted funds					
Cafe renovation fund	89,423	36,029	(6,126)	-	119,326
Early years & family fund	142,634	130,530	(192,660)	-	80,504
Friends of the children	10,187	32,390	(42,577)	-	-
Youth work fund	27,589	37,917	(53,845)	(708)	10,953
Programmes	-	3,050	(1,857)	-	1,193
Chitter Chatter	-	764	(764)	-	-
Covid 19 fund	1,000	132,270	(129,318)	(3,952)	-
Administration fund	-	58,056	(58,056)	-	-
Lescudjack Centre	-	33,453	(33,453)	-	-
Gul Skills Development	-	127,773	(68,425)	(15,096)	44,252
	<u>270,833</u>	<u>592,232</u>	<u>(587,081)</u>	<u>(19,756)</u>	<u>256,228</u>
Total restricted funds	<u>270,833</u>	<u>592,232</u>	<u>(587,081)</u>	<u>(19,756)</u>	<u>256,228</u>
Total funds	<u>690,815</u>	<u>733,492</u>	<u>(624,150)</u>	<u>-</u>	<u>800,157</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General fund	40,184	118,461	(109,863)	-	48,782
<i>Designated</i>					
Property development fund	50,000	-	-	-	50,000
Building fund	328,500	-	(7,300)	-	321,200
	<u>378,500</u>	<u>-</u>	<u>(7,300)</u>	<u>-</u>	<u>371,200</u>
Total unrestricted funds	<u>418,684</u>	<u>118,461</u>	<u>(117,163)</u>	<u>-</u>	<u>419,982</u>
Restricted funds					
Cafe renovation fund	75,000	19,111	(4,688)	-	89,423
Early years & family fund	2,236	272,672	(132,274)	-	142,634
Friends of the children	17,500	72,339	(79,652)	-	10,187
Fit for us	2,620	-	-	(2,620)	-
Listening project	19,177	-	-	(19,177)	-
Youth work fund	3,750	82,248	(80,206)	21,797	27,589
Covid 19 fund	-	1,000	-	-	1,000
Administration fund	5,541	68,365	(73,906)	-	-
	<u>125,824</u>	<u>515,735</u>	<u>(370,726)</u>	<u>-</u>	<u>270,833</u>
Total restricted funds	<u>125,824</u>	<u>515,735</u>	<u>(370,726)</u>	<u>-</u>	<u>270,833</u>
Total funds	<u>544,508</u>	<u>634,196</u>	<u>(487,889)</u>	<u>-</u>	<u>690,815</u>

The specific purposes for which the funds are to be applied are as follows:

The Administration fund comprises grants received for general administrative costs of the charity.

The Cafe renovation fund is a specific grant to do this work in 2020-21.

The Early years and family fund includes grants received specifically for this work programme.

The Friends of the children programme receives a number of restricted grants for this work.

Fit for us includes funds received specifically for this programme, now included within Youth work,

The Listening project covers funding received for this project now included within Youth work.

The Youth work fund includes grants received specifically for this work programme.

The Property development fund is to set aside funds for future building works.

The Building fund represents the net book value of the premises. This was previously treated as a restricted fund.

The Skylar improvement grant was a specific grant for this work, completed in the previous year.

The Covid 19 fund is a specific fund to assist with additional services in response to the pandemic.

Programmes - specific targeted support programmes.

The Lescudjack Centre fund shows grants received specifically for the centre and related expenditure.

Gul Skills Development - an intensive support programme to increase employability in participants.

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Notes to the Financial Statements for the Year Ended 31 March 2021

The transfers to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	2021 Total funds
	General £	Designated £	£	£
Tangible fixed assets	17,780	313,900	-	331,680
Current assets	182,357	50,000	256,228	488,585
Current liabilities	(20,108)	-	-	(20,108)
Total net assets	<u>180,029</u>	<u>363,900</u>	<u>256,228</u>	<u>800,157</u>

	Unrestricted funds		Restricted funds	2020 Total funds
	General £	Designated £	£	£
Tangible fixed assets	3,896	321,200	-	325,096
Current assets	61,563	50,000	270,833	382,396
Current liabilities	(16,677)	-	-	(16,677)
Total net assets	<u>48,782</u>	<u>371,200</u>	<u>270,833</u>	<u>690,815</u>

20 Related party transactions

There were no related party transactions in the year.