

Company Registration Number - 04351216

The Charity Registration Number is :- 1092324

Trust Links Limited
Report and Accounts
31 March 2019

Trust Links Limited

Report and accounts for the year ended 31 March 2019

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Trust Links Limited

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Trustees' Annual Report for the year ended 31 March 2019

The Trustees present their Report and Accounts for the year ended 31 March 2019, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Trust Links Limited

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1092324

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The principal operating address, telephone number, email and web addresses of the charity are:-

47 Fairfax Drive
Westcliff-on-Sea,
Essex, SS0 9AG
Telephone 01702 213 134
Website www.trustlinks.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

Company Secretary

Mr M A King

Patron

Mrs J Allen-King OBE

The Trustees in office on the date the report was approved were:-

Mr R Bates
Mr C J Turrell
Mr K Pachalko
Mr R Oliver
Ms J Phillips
Mr P Bridges
Mr W Choudhry
Mr A Hilliard
Dr A Bhattacharyya

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Trustees' Annual Report for the year ended 31 March 2019

The following persons served as Trustees during the year ended 31 March 2019 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

<i>Name</i>	<i>Appointed</i>	<i>Resigned / Retired</i>
Mr W Choudhry	17 October 2018	
Mr A Hilliard	17 October 2018	
Dr A Bhattacharyya	17 October 2018	
Mr K Spencer	17 July 2019	

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

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.

Trust Links' vision is for nurturing and supportive environments that will develop strong, resilient and healthy people and communities. Our mission is to enable people and communities to work together to improve mental health & wellbeing and promote, support, inspire and cultivate wellness and sustainable living. Our core values are People Care, Earth Care and Fair Share.

Our strategic aims include addressing mental health needs and providing opportunities for people to build their skills, self esteem and resilience and recover from mental health problems. We also support the wellbeing of people with learning disabilities, carers and vulnerable and disadvantaged children and young people.

Trust Links aims to address the stigma associated with mental ill health for individuals and their families and promote and inspire sustainable living through strengthening individual and community links and sharing skills and knowledge.

The main activities undertaken in relation to those purposes during the year.

Trust Links

Trust Links has had another busy and successful year in 2018-19.

We have sustained the Growing Together projects in Westcliff, Shoeburyness, Thundersley and Rochford, providing a varied programme of services for people with mental health problems, mild Learning Disabilities, people with dementia, youth groups and children. St Laurence Orchard continues to be maintained for the benefit of local people and wildlife.

REACH Recovery College continued to deliver excellent outcomes for adults with mental health problems in south east Essex. We are delighted to have been commissioned to deliver the Recovery College educational offer over the next five years.

We have started to develop Youth Links, a new youth mental health peer support project, which will be delivered across the area and build on our excellent work with young people.

Trust Links Carers continues to thrive, with the provision of counselling, listening support and a wide range of peer support groups. The counselling service has been extended to cover evenings and weekends following a grant from Southend Council.

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We were delighted to have Dr Rachel Bragg, from Social Farms and Gardens and University of Essex, as keynote speaker at our AGM in October. She spoke about the national policies around the environment and the growing recognition that nature based approaches have a positive impact on mental health and wellbeing.

We have had excellent support from the local community throughout the year. The fourth Walking Together sponsored walk was a success with a walk from Growing Together Shoeburyness to Westcliff. We have had excellent coverage in Southend Echo, Yellow Advertiser and other newspapers and have a growing presence on social media, including Facebook, Instagram and Twitter. We have been nominated for the Queen's Award for Voluntary Service, which is a testament to the excellent volunteers that underpin all of our projects.

Trust Links delivered its first accredited course since being registered as a Recognised Training Centre with Gateway Qualifications. In June Trust Links was awarded PQASSO (Trusted Charity Mark) Level 1 accreditation by NCVQ following a rigorous assessment process, with a presentation of our certificate by Sir David Amess MP.

Rocheway

Trust Links continued to make good use of the Rocheway building, which transferred from Disability Essex in February 2018. Growing Together Rochford on Fridays ensures the grounds are well maintained and provided therapeutic gardening and positive activities for 27 adults with mental health problems and mild Learning Disabilities from the area. Gardening for Wildlife Workshops have taken place, funded by the National Lottery Heritage Fund, which have included building a wildlife pond, dead hedge and bug hotels. A polytunnel has also been installed.

In addition to being the administrative heart of Trust Links, Rocheway hosts the REACH Recovery College team, with a wide range of courses and services being delivered from the building. The weekly youth group on Thursday evenings was a great success with 26 young people attending the project, culminating in an end of project show of the film devised and produced by the young people.

Growing Together Westcliff

The Growing Together project began in 2000 in partnership with Southend-on-Sea Borough Council and funded by EEDA under the Single Regeneration Budget.

The social and therapeutic community garden project supports the wellbeing, recovery and employment opportunities of people experiencing mental health problems, with learning disabilities and other disabilities. Members and volunteers work together in the award winning one acre garden, which includes a vegetable plot, wildlife area, herbaceous border and sensory garden. The garden continues to develop well and the chickens are well loved by members.

We provide practical, emotional and listening help and support to project members in a holistic person-centred way. In partnership with Southend Adult Community College we provide accredited training in horticulture and vocational skills including first aid, food hygiene, manual handling and health and safety. A variety of other positive activities are organised including weekly yoga classes, music, art, football, creative writing and woodwork as well as a weekly Job Club to help members find suitable employment. Over the course of the year, the project supported 253 adults, the majority of whom have mental health problems.

During 2018 we undertook an evaluation of the Growing Together projects. At Growing Together we measure the impact of the project using the Short Warwick-Edinburgh Mental Wellbeing Scale (SWEMWBS) and the project's own Growing Together Outcomes Measure (GTOM). Data from 195 members (service users) contributed to the evaluation. SWEMWBS reviews demonstrated an average of 18% increase in wellbeing from 21.17 to 25.84 in the 6 month period between the tool being administered, which is above the national average score of 23.6. The GTOM assessments identified a range of positive outcomes for members including learning new skills (80% agree), feeling part of a community (77% agree), improving or maintaining physical fitness (76% agree), and having meaningful structure to the week (74% agree). Members also stated that Growing Together helps them feel they have good qualities, have good self-esteem, feel useful and have a positive attitude towards themselves.

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We ran the Roots to Work programme, funded by a DWP contract, supporting 20 adults with mental health problems to build their confidence and employability. This programme included employability support, confidence building and work experience.

Our community events continued to thrive over the year and we had an incredibly successful May Fayre, Christmas Open Day and Seed Potato Day in partnership with SEEQG.

During the year we worked with Parallel Learning Trust Victory Park and Sutton House Academy (Pupil Referral Unit) on Fridays. This was successful with positive outcomes for the children that attended.

Growing Together Westcliff hosted a bird and bat course, funded by the National Lottery Heritage Fund, which has improved the orchard area for the benefit of wildlife with the installation of bird feeders and wildlife habitats. The group also enjoyed a visit to RSPB Rainham Marshes.

We are grateful to our funders, including the National Lottery Community Fund, for financial support to sustain this invaluable project.

Growing Together Shoeburyness

Following its launch in March 2013, Growing Together Shoeburyness has been developing rapidly into a social and therapeutic community garden for the benefit of all. Two days per week are devoted to supporting adults with mental health problems, Friars Primary School brings a group from Year 5s every Monday and the Women's Only Group on Wednesday afternoons is popular and well supported. Over the course of the year a total of 52 members have been supported at Growing Together Shoeburyness member days, 23 members have regularly attended the Women's group and 53 children have attended from Friars Primary school. The garden is continuing to look good despite some vandalism during the year. A new kitchen has been installed in the log cabin, with the support of Southend Lions.

Southend Adult Community College delivered the Level 1 and 2 Diploma in Horticulture at Growing Together Shoeburyness on Tuesdays. Three members completed Level 1 and nine completed the Level 2 award in horticulture.

There has continued to be positive engagement with the whole community in Shoeburyness and we have worked with Friars Children's Centre to support families with young children over the summer months. The Dig It Youth Group had a very successful year and was well attended by eighteen local young people. Growing Together Shoeburyness has also hosted a regular home education group and women's Asperger's group.

Bournemouth Park Academy started attending Growing Together Shoeburyness with a group of Year 5 children each Friday after Christmas.

A successful Summer Fayre was held in July, which was well attended and included a presentation of the Horticulture Diplomas to members by the Principal of Southend Adult Community College. A celebration of International Women's Day in March welcomed Southend Mayor and local councillors. We were delighted to have been awarded the Green Flag Community Award for Growing Together Shoeburyness again this year.

Growing Together Thundersley

Growing Together Thundersley continues to develop and thrive, with busy days of therapeutic gardening on Mondays and Fridays for adults with mental health problems and mild learning disabilities supporting 27 adults. The garden has also hosted the Level 2 Diploma in Horticulture course, provided by Southend Adult Community College.

We delivered the 'Grow It, Cook It, Eat It' course at Thundersley and Rochford funded by Public Health and a 'Gardening Fit' course including gardening and gentle exercise. We also delivered 'Looking After Yourself', which is the first accredited course run by Trust Links and included cooking, healthy eating and fitness.

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Trust Links worked in partnership with Castle Point Borough Council and Rochford District Council to deliver the Roots to Work programme, funded by the Department for Work and Pensions. This programme worked with 29 individuals to help them move towards employment through confidence building activities, work experience and therapeutic gardening in Rochford and Thundersley. We ran the Working Point programme at Growing Together Thundersley and on Canvey Island, supporting 16 young and isolated parents to build their confidence and employability.

The Community Shed is well attended and thoroughly enjoyed by the seven regular participants. Run by volunteers, the project provides an opportunity for men and women to come together to undertake woodworking projects and other craft activities, with the aim of reducing isolation and developing skills.

Replication of Growing Together

Over the year we have been working to develop approaches to further replicate the successful Growing Together model in other locations. We have been developing plans to directly replicate the project in Basildon and on Canvey Island. We have also been working with Spring Impact to develop a model to replicate Growing Together through a social licensing approach in partnership with other charities and community groups in other parts of the country. We continue to explore funding and partnership opportunities to take this work forward in the longer term.

St Laurence Orchard

Trust Links continued to maintain the historic St Laurence Orchard on behalf of Southend Council during the course of the year. We held a number of Working Party Days at St Laurence Orchard throughout 2018 and early 2019, enjoyed by members and the public. We had a very successful Apple Day in October and the fifth annual Wassailing event in January 2019. We are working with Southend Council to secure a lease on the site and obtain planning permission to erect basic facilities to enable us to make better use of the Orchard throughout the year, particularly as it comes up to its centenary in 2020.

Trust Links Carers

The Carers project was set up in 2002 to provide support to those who care for people with mental health problems, helping to reduce isolation, worry and distress. During the course of the year we supported 292 unpaid carers.

We continue to work as part of Southend Carers Hub to deliver support for unpaid carers in Southend in partnership with Southend Carers (lead accountable body), Action for Family Carers, SPDNS and Southend Citizens Advice.

We deliver counselling through our paid counsellors, placement counsellors and volunteer counsellors. Our Support Worker continues to provide listening support in carers' own homes. We have continued to grow and develop peer support groups for carers including: Anxiety Management Group; Care to Read Book Group; Click & Chat Social IT Group; Walk & Talk Walking Group; Active Carers Exercise Group; Therapeutic Digital Art Course; Yoga Relaxation Group; OCD Group; Monthly Carers Group for carers of people with mental health problems; Book Club; Knit & Natter; Cooking for Carers Workshop; and Carers Café.

Thanks to an additional grant from Southend-on-Sea Borough Council we have been able to extend our counselling to two evenings per week and Saturday mornings, providing regular counselling sessions for 26 carers. This has enabled us to provide significantly more counselling sessions, particularly for carers that work during the daytime.

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REACH Recovery College

The pilot of REACH Recovery College progressed well during the year. We continued to deliver a range of courses and workshops in partnership with Rethink Mental Illness, EPUT NHS Trust and other agencies, focussed on wellbeing and recovery. REACH Out Mondays at Rochford enabled students to enjoy art, craft and pottery in a safe and supportive environment and REACH Out Fridays at Growing Together Westcliff enabled students to cook and eat together. All of the REACH provision has been developed through co-production with people with lived experience of mental health issues, which is at the heart of the ethos of REACH. Over the past year REACH has worked with 525 students, 421 of whom have attended courses.

The summer brought a range of exciting opportunities for students to try out something new. Some students worked with Turner Prize nominated artist Lindsay Seers to create art for her exhibition 'Every Thought There Ever Was' at Focal Point Gallery. As part of a series of linked events, students also attended the opening night of the exhibition and a weekend event with the artist in conversation with Anil Seth, the Professor of Cognitive and Computational Neuroscience at University of Sussex, discussing the inspiration and science behind the exhibition. REACH students went further afield to try their hand at sailing with the Hanningfield SailAbility Project. In another local collaboration with Focal Point Gallery, students also attended a street photography workshop which generated some of the photos for the Trust Links calendar.

Trust Links presented at the national ImROC Recovery College Conference in Southampton with Anglia Ruskin University on the success of REACH. Trust Links is delighted to have been commissioned by Southend Council, Southend CCG and Castle Point & Rochford CCG to deliver the Recovery College educational offer in south east Essex over the next five years.

Youth Links

We have begun the development of Youth Links, which is a new peer support project for young people of secondary school age with mental health issues. The project started in Westcliff on Wednesday evenings and will be replicated in Thundersley and Rochford.

Community Fridge

The Community Fridge continues to be well used with regular collections by volunteers from local supermarkets.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

All activities mentioned above are for the public benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

The growth and nature of the organisation depends at heart upon the calibre and goodwill of those who give their time voluntarily to the work at Trust Links. 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 Co-ordinators (job share) provide consistent oversight, co-ordination and supervision of volunteers across all of our projects and sites.

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The main achievements and performance of the charity during the year.

The gross income for the period April 2018 to March 2019 amounted to £675,974 from the Charity's own generated income, grants, donations and commissioned services. Resources expended for the same period totalled £671,482 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

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Trust Links has improved the wellbeing, mental health and opportunities for adults with mental health challenges and learning disabilities through its Growing Together projects. External evaluation demonstrates that Growing Together improves quality of life, levels of physical activity, social inclusion, employment prospects and supports mental health and wellbeing (Lane, 2014). Our schools and youth programmes have improved children and young people's engagement with learning, aspirations and wellbeing. Trust Links Carers helps carers reduce stress and feelings of isolation, enabling carers to care for themselves and therefore support their loved ones. REACH is also improving the mental health and wellbeing of students, reducing their need for secondary mental health services.

The degree to which the achievements and performance during the year have benefited wider society.

Our projects do not only improve the lives of direct beneficiaries; they benefit wider society by sustaining and supporting people with mental illness and other disadvantages in the community, which in turn benefits their family, friends and local community. The wider public access our Growing Together projects throughout the week, enjoying community garden spaces and the opportunity to engage with nature and other people in a safe, welcoming and supportive environment. The public have an opportunity to interact with our members through the project, purchasing food and plants nurtured in the garden and enjoying the gardens as they develop. We also run community events throughout the year including Apple Day, May Fayre, Wassailing and Seed Potato Day, engaging people from all sectors of society in a positive way.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity 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.

Over the past year we have participated in a programme with 'Getting on Board' to proactively recruit new trustees to help address skills gaps in our board. We were successful in recruiting new trustees including those with a background in business and enterprise, mental health, marketing, financial services and digital strategy.

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Financial review

The charity's financial position at the end of the year ended 31 March 2019

The financial position of the charity at 31 March 2019 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2019	2018
	£	£
Net income	4,492	7,060
Unrestricted Revenue Funds available for the general purposes of the charity	54,108	271,879
Designated Fixed Asset Funds	205,871	2,711
Total Unrestricted Funds	259,979	274,590
Restricted Revenue Funds	124,400	97,224
Restricted Fixed Asset Funds	148,075	156,148
Total Restricted Funds	272,475	253,372
Total Funds	532,454	527,962

Financial review of the position at the reporting date, 31 March 2019.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Board has established an objective whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be six months of the total resources expended. At this level, the Board feels it would be able to continue the current activities of the charity in the event of a significant drop in funding although it would obviously be necessary to consider how the funding would be replaced or activities changed.

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.

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Investment policy and investment objectives.

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.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

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.

Principal funding sources in the year and how these support 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.

Details of The Independent Examiner

Robert Watts

Fellow of Association of Chartered Certified Accountants

Cumberland House
24-28 Baxter Avenue
Southend on Sea
Essex
SS2 6HZ

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Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to 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), .

In particular, the Companies Act 2006 and charity law 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 those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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 statutory 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 material inconsistencies with the figures disclosed in the financial statements.

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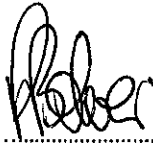
Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 1 to 27

The financial statements have been prepared implementing 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), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on1/10/19.....



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Director and Trustee

Trust Links Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2019

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 31 March 2019 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by 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), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Trust Links Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;


the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in 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).

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 financial statements to be reached.

Signed:-



Robert Watts - Independent Examiner

Association of Chartered Certified Accountants

Cumberland House
24-28 Baxter Avenue
Southend on Sea
Essex
SS2 6HZ

This report was signed on 01/10/2019

Trust Links Limited - Statement of Financial Activities for the year ended 31 March 2019

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2019, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019	2019	2019	2018
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	70,811	1,843	72,654	82,070
Charitable activities	A2	62,468	538,862	601,330	501,026
Investments	A4	1,990	-	1,990	1,871
Total income	A	135,269	540,705	675,974	584,967
Expenditure on:					
Charitable activities	B2	141,522	521,602	663,124	576,892
Other	B3	8,358	-	8,358	1,015
Total expenditure	B	149,880	521,602	671,482	577,907
Net income for the year		(14,611)	19,103	4,492	7,060
Transfers between funds	C	-	-	-	17,711
Net income after transfers	A-B-C	(14,611)	19,103	4,492	24,771
Net movement in funds		(14,611)	19,103	4,492	24,771
Reconciliation of funds:-					
Total funds brought forward		274,590	253,372	527,962	503,191
Total funds carried forward		259,979	272,475	532,454	527,962

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

The notes attached on pages 20 to 28 form an integral part of these accounts

Trust Links Limited - Statement of Financial Activities for the year ended 31 March 2019

Trust Links Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2018 £	Prior Year Restricted Funds 2018 £	Prior Year Total Funds 2018 £
Income from:				
Donations & Legacies	A1	72,103	9,967	82,070
Charitable activities	A2	64,501	-	501,026
Contracts and commission income	A3		436,525	-
Investments	A4	1,871	-	1,871
Total income	A	138,475	446,492	584,967
Expenditure on:				
Charitable activities	B2	157,930	418,962	576,892
Other	B3	1,015	-	1,015
Total expenditure	B	158,945	418,962	577,907
Net income for the year		(20,470)	27,530	7,060
Transfers between funds	C	54,037	(36,326)	17,711
Net income after transfers		33,567	(8,796)	24,771
Net movement in funds		33,567	(8,796)	24,771
Reconciliation of funds:-	E			
Total funds brought forward		247,442	255,749	503,191
Total funds carried forward		281,009	246,953	527,962

All activities derive from continuing operations

The notes attached on pages 20 to 28 form an integral part of these accounts

Trust Links Limited - Resources applied in the year ended 31 March 2019 towards fixed assets for Charity use:-

	2019 £	2018 £
Funds generated in the year as detailed in the SOFA	4,492	7,060
Net resources available to fund charitable activities	4,492	7,060

The notes attached on pages 21 to 27 form an integral part of these accounts

Trust Links Limited - Statement of Financial Activities for the year ended 31 March 2019

Movements in revenue and capital funds for the year ended 31 March 2019

Revenue accumulated funds

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last year Total Funds 2018 £
Accumulated funds brought forward	271,879	97,224	369,103	362,043
Recognised gains and losses before transfers	<u>(14,611)</u>	<u>19,103</u>	<u>4,492</u>	<u>7,060</u>
	257,268	116,327	373,595	369,103
(From)/To unrestricted revenue funds	(203,160)	8,073	(195,087)	-
Closing revenue funds	<u>54,108</u>	<u>124,400</u>	<u>178,508</u>	<u>369,103</u>

Fixed asset funds

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last year Total Funds 2018 £
At 1 April	2,711	156,148	158,859	141,148
Transfer (to)/from revenue funds	203,160	(8,073)	195,087	17,711
At 31 March	<u>205,871</u>	<u>148,075</u>	<u>353,946</u>	<u>158,859</u>

Summary of funds

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last Year Total Funds 2018 £
Revenue accumulated funds	54,108	124,400	178,508	369,103
Fixed asset funds	205,871	148,075	353,946	158,859
Total funds	<u>259,979</u>	<u>272,475</u>	<u>532,454</u>	<u>527,962</u>

The notes attached on pages 20 to 28 form an integral part of these accounts

Trust Links Limited - Statement of Financial Activities for the year ended 31 March 2019

**Trust Links Limited
Income and Expenditure Account for the year ended 31 March 2019 as required by
the Companies Act 2006**

	2019 £	2018 £
Income		
Income from operations	673,984	583,096
Investment income		
Interest receivable	1,990	1,871
Gross income in the year before exceptional items	675,974	584,967
Gross income in the year including exceptional items	675,974	584,967
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	648,373	561,827
Depreciation and amortisation	11,870	9,866
Governance costs	2,881	5,199
Other expenditure	8,358	1,015
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	671,482	577,907
Net income before tax in the financial year	4,492	7,060
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	4,492	7,060
Retained surplus for the financial year	4,492	7,060

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 20 to 28 form an integral part of these accounts

Trust Links Limited - Balance Sheet as at 31 March 2019

	SORP		2019	2018
	Note	Ref	£	£
Fixed assets				
		A		
Tangible assets	9	A2	353,946	365,815
Investments held as fixed assets	10	A4	1	1
Total fixed assets			<u>353,947</u>	<u>365,816</u>
Current assets				
		B		
Debtors	11	B2	58,094	43,992
Cash at bank and in hand		B4	375,402	273,315
Total current assets			<u>433,496</u>	<u>317,307</u>
Creditors: amounts falling due within one year	12	C1	<u>(111,905)</u>	<u>(9,225)</u>
Net current assets			321,591	308,082
			<u>675,538</u>	<u>673,898</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	13	C2	(143,084)	(145,935)
The total net assets of the charity			<u>532,454</u>	<u>527,963</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	16	D2	124,400	97,224
Restricted Fixed Asset Funds	16	D2	<u>148,075</u>	<u>156,148</u>
			272,475	253,372

Unrestricted Funds

Unrestricted Revenue Funds	16	D3	54,108	271,879
Designated Fixed Asset Funds	16	D3	205,871	2,711
Total charity funds			<u>532,454</u>	<u>527,962</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

Trust Links Limited - Balance Sheet as at 31 March 2019

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

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



.....
Trustee

Approved by the board of trustees on ...1/10/19.....

The notes attached on pages 20 to 28 form an integral part of these accounts

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2019

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and '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), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with 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), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Nature of income

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.

Categories of Income

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.

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.

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2019

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.

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

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.

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2019

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.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and 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

Estimation techniques used in apportioning costs are based on management judgement if applicable

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2019

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Land and buildings	2 % straight line
Motor vehicles	25 % reducing balance
Plant and machinery	25 % straight line

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.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2019

Creditors and provisions

Creditors are measured at their settlement amount at the balance sheet date and provisions are measured at the best estimate of their settlement amount at the balance sheet date.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Staff costs and emoluments

<i>Salary costs</i>	2019	2018
	£	£
Gross Salaries excluding trustees and key management personnel	426,087	364,805
Trustees and key management personnel	56,000	54,222
Total salaries, wages and related costs	484,087	419,027

5 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end	Deferred at year end
	£	£	£	£	£
Prepaid income	1,000	1,000	-	-	-
GTR Polytunnel	2,252	2,252	-	-	-
Awards For All	527	527	-	-	-
Total	3,779	3,779	-	-	-

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2019

	2019	2018
	£	£
These deferrals are included in creditors	-	3,779

8 Deferred income - Restricted funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end	Deferred at year end
	£	£	£	£	£
Southend Borough Council	-	-	-	3,000	3,000
Alpkit	-	-	-	200	200
Comic Relief	-	-	-	20,342	20,342
Lloyds Bank Foundation	-	-	-	24,915	24,915
Morrisons	-	-	-	25,000	25,000
Forward Motion	-	-	-	33,000	33,000
Total	-	-	-	106,457	106,457

	2019	2018
	£	£
These deferrals are included in creditors	106,457	-

9 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
Cost					
At 1 April 2018	372,085	63,124	23,614	458,823	458,823
At 31 March 2019	372,085	63,124	23,614	458,823	458,823
Depreciation					
At 1 April 2018	23,979	63,124	5,904	93,007	93,007
Charge for the year	7,442	-	4,428	11,870	11,870
At 31 March 2019	31,421	63,124	10,332	104,877	104,877
Net book value					
At 31 March 2019	340,664	-	13,282	353,946	353,946
At 31 March 2018	348,106	-	17,710	365,816	365,816

10 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total	Total
	£	£	£	£	£
Carrying values of investments					
At 1 April 2018	1	-	-	1	1
At 31 March 2019	1	-	-	1	1

11 Debtors

	2019	2018
	£	£
Trade debtors	49,839	34,969
Other debtors including prepayments and accrued income	8,255	9,023
	58,094	43,992

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2019

12 Creditors: amounts falling due within one year	2019	2018
	£	£
Bank loans and overdrafts	3,240	3,240
Accruals	2,208	2,208
Deferred Income - Unrestricted & designated funds	-	3,777
Deferred Income - Restricted funds	106,457	-
	<u>111,905</u>	<u>9,225</u>

13 Creditors: amounts falling due after one year	2019	2018
	£	£
Bank loans and overdrafts	143,084	145,935

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.

14 Income and Expenditure account summary	2019	2018
	£	£
At 1 April 2018	527,962	503,191
Transfers in for the year	-	17,711
At 1 April 2018	527,962	520,902
Surplus after tax for the year	4,492	7,060
At 31 March 2019	<u>532,454</u>	<u>527,962</u>

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	205,871	148,075	353,946
Investments at valuation:-				
Fixed asset investments	1	-	-	1
Current Assets	309,096	-	124,400	433,496
Current Liabilities	(111,905)	-	-	(111,905)
Long Term Liabilities	(143,084)	-	-	(143,084)
	<u>54,108</u>	<u>205,871</u>	<u>272,475</u>	<u>532,454</u>

At 1 April 2018	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	206,957	2,711	156,148	365,816
Investments at valuation:-				
Fixed asset investments	1	-	-	1
Current Assets	220,083	-	97,224	317,307
Current Liabilities	(9,225)	-	-	(9,225)
Long Term Liabilities	(145,935)	-	-	(145,935)
	<u>271,881</u>	<u>2,711</u>	<u>253,372</u>	<u>527,964</u>

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2019

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2018	Movement in funds in 2019	Transfers between funds in 2019	Funds carried forward to 2020
	£	See Note 17 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	271,879	(14,611)	(203,160)	54,108
Designated Fixed Asset Funds	2,711	-	203,160	205,871
Total unrestricted and designated funds	274,590	(14,611)	-	259,979
Restricted funds:-				
Restricted Fixed Asset Funds	156,148	-	(8,073)	148,075
Recovery College	136	15,290	-	16,426
CSDF Youth Group	1,380	(1,380)	-	-
Castle Point Community Shed	6,433	551	-	6,984
ECC ICCF Grant	1,041	(1,041)	-	-
Big Lottery	20,688	2	-	20,690
Crowd Funding Pets Appeal	3,686	(959)	-	2,727
Children In Need	-	9,404	-	9,404
Garfield Weston	-	-	-	-
Castle Point	44,182	(17,314)	-	26,868
Comic Relief	9,131	11,212	-	20,343
ECC CIF 2018	-	-	-	-
Comic Relief Beyond Grants	-	-	-	-
HLF Birds and Bats	-	9,050	-	9,050
ECF A486148	-	4,525	-	4,525
DWP Southend	-	-	-	-
Awards For All	-	-	-	-
Sundry other funds	10,547	(11,237)	8,073	7,383
Total restricted funds	253,372	19,103	-	272,475
Total charity funds	527,962	4,492	-	532,454

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2019

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2019	2019	2019	2019
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	135,269	(149,880)	-	(14,611)
Restricted funds:-				
Recovery College	151,532	(135,242)	-	16,290
Trust Links Carers	60,000	(60,000)	-	-
CSDF Youth Group	5,215	(6,595)	-	(1,380)
Castle Point Community Shed	2,000	(1,449)	-	551
ECC ICCF Grant	-	(1,041)	-	(1,041)
Big Lottery	115,000	(114,998)	-	2
Crowd Funding Pets Appeal	-	(959)	-	(959)
Children In Need	10,000	(596)	-	9,404
Garfield Weston	20,000	(20,000)	-	-
Castle Point	15,000	(32,314)	-	(17,314)
Comic Relief	40,367	(29,155)	-	11,212
ECC CIF 2018	14,800	(14,800)	-	-
Comic Relief Beyond Grants	13,658	(13,658)	-	-
HLF Birds and Bats	10,000	(950)	-	9,050
ECF A486148	10,000	(5,475)	-	4,525
DWP Southend	24,720	(24,720)	-	-
Awards For All	10,000	(10,000)	-	-
Sundry other funds	38,413	(49,650)	-	(11,237)
	675,974	(671,482)	-	4,492

18 Details of transfers between funds in the year as shown in Note

The transfers shown in note 16 above are:-	2019	2019
	£	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'	(203,160)	(203,160)
To/(from) Designated Fixed Asset Funds	203,160	203,160
To/(from) Restricted Fixed Asset Funds	(8,073)	(8,073)
To/(from) Restricted Revenue Funds	8,073	8,073
Net transfers	-	-

Trust Links Limited

Detailed analysis of income and expenditure for the year ended 31 March 2019 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations and Legacies

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	70,811	1,843	72,654	82,070
Total private sector revenue grants	70,811	1,843	72,654	82,070
Total Donations and Legacies	A1 70,811	1,843	72,654	82,070

20 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Primary purpose and ancillary trading				
Income from charitable activities	62,468	538,862	601,330	501,026
Total Primary purpose and ancillary trading	62,468	538,862	601,330	501,026

Trust Links Limited

Detailed analysis of income and expenditure for the year ended 31 March 2019 as required by the SORP 2015

21 Total income from charitable activities

	Current year Unrestricted Funds £ 2019	Current year Restricted Funds £ 2019	Current year Total Funds £ 2019	Prior Year Total Funds £ 2018
Total income from charitable trading	62,468	538,862	601,330	501,026
Total from charitable activities	A2 62,468	538,862	601,330	501,026

22 Investment income

	Current year Unrestricted Funds £ 2019	Current year Restricted Funds £ 2019	Current year Total Funds £ 2019	Prior Year Total Funds £ 2018
Bank Interest Receivable	1,990	-	1,990	1,871
Total investment income	A4 1,990	-	1,990	1,871

23 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds £ 2019	Current year Restricted Funds £ 2019	Current year Total Funds £ 2019	Prior Year Total Funds £ 2018
Gross wages and salaries - charitable activities	75,995	408,092	484,087	419,027
Various other expenses	30,107	71,016	101,123	98,465
Professional fees	7,579	12,220	19,799	3,817
Insurance	2,174	6,815	8,989	8,723
Utilities	-	-	-	7,051
Building costs	17,934	16,441	34,375	24,744
Total direct spending	B2a 133,789	514,584	648,373	561,827

24 Support costs for charitable activities

	Current year Unrestricted Funds £ 2019	Current year Restricted Funds £ 2019	Current year Total Funds £ 2019	Prior Year Total Funds £ 2018
Financial costs				
Depreciation & Amortisation in total for the	4,852	7,018	11,870	9,866
Support costs before reallocation	4,852	7,018	11,870	9,866
Total support costs	4,852	7,018	11,870	9,866

The basis of allocation of costs between activities is described under accounting policies

Trust Links Limited

Detailed analysis of income and expenditure for the year ended 31 March 2019 as required by the SORP 2015

25 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Independent Examiner's fees	2,820	-	2,820	2,604
Other governance costs	61	-	61	2,595
Total Governance costs	2,881	-	2,881	5,199

26 Total Charitable expenditure

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Total direct spending	B2a 133,789	514,584	648,373	561,827
Total support costs	B2d 4,852	7,018	11,870	9,866
Total Governance costs	B2e 2,881	-	2,881	5,199
Total charitable expenditure	B2 141,522	521,602	663,124	576,892

27 Other trading expenditure unrelated to fundraising or charitable activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Mortgage interest	8,358	-	8,358	1,015
Non charity expenditure	B3b 8,358	-	8,358	1,015

28 Total of other expenditure

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Non charity expenditure	8,358	-	8,358	1,015
Total other expenditure	B3 8,358	-	8,358	1,015

Trust Links Limited

Activity analysis of Income and expenditure for the for the year ended 31 March 2019

This analysis is classified by activity and not by conventional nominal descriptions.

29 Analysis of income by activity

	SOFA ref	2019 £	2018 -
Activity			
Income from charitable activities			
Plant sales		4,096	4,166
Events, training and courses		4,703	4,405
Charges for day services		53,669	55,930
Grant income		322,415	261,498
Contracts and commission income		216,447	175,027
Total Income from charitable activities	A2	601,330	501,026
Summary of Total Income, including the items above			
Charitable activities	A2	601,330	501,026
Donations & Legacies	A1	72,654	82,070
Investment income	A4	1,990	1,871
Total income as shown in the SOFA	A	675,974	584,967
Categories of income			
Income from exchange transactions		592,531	492,455

30 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2019 £	2019 £	2019 £	2019 £	2018 £
Contracts and commission income					
Financial costs	-	14,751	-	14,751	9,171
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2019 £	2019 £	2019 £	2019 £	2018 £
Total Contracts and commission income	-	14,751	-	14,751	9,171
Total Governance costs as detailed in Note 25	-	2,881	-	2,881	5,199
Total charitable expenditure	-	17,632	-	17,632	14,370

Trust Links Limited

Activity analysis of income and expenditure for the for the year ended 31 March 2019

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 26

Analysis of support and governance costs by charitable activities

	Governance	Finance	Human Resources	Other Overheads	Total
Contracts and commission income	-	14,751	-	-	14,751

31 Analysis of non charitable expenditure by activity

Activity

Governance costs

	Governance costs 2019 £	Governance costs 2018 £
Other Expenditure - Governance costs as detailed in Note 25	2,881	5,199

