

Company Registration Number - 04351216

The Charity Registration Number is :- 1092324

Trust Links Limited

Report and Accounts

31 March 2017

Trust Links Limited

Report and accounts for the year ended 31 March 2017

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Trustees' Annual Report for the year ended 31 March 2017

The Trustees present their Report and Accounts for the year ended 31 March 2017, which also comprises the Directors' Report required by the 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 Act and its governing document is a Memorandum and Articles of Association 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

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Company Secretary

Mr M King

Patron

Mrs J Allen-King OBE

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

Mr P Payne
Mr R Bates
Mr C J Turrell
Mr G Carey
Mr K Pachalko
Mr J Nyamayaro
Mr R Oliver
Ms J Phillips

The following persons served as Trustees during the year ended 31 March 2017 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mr P Payne		
Mr R Bates		
Mr C J Turrell		
Mr G Carey		
Mr K Pachalko		
Mr J Nyamayaro		
Dr E Barron		19 October 2016
Mr R Oliver	19 October 2016	
Ms J Phillips	19 October 2016	

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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 particularly (although not exclusively) through therapeutic community garden projects. We also aim to support those with mental health needs and the wellbeing of people with learning disabilities, other disabilities and those that are vulnerable and disadvantaged as well as carers.

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 a busy and successful year in 2016-17. We have sustained the popular Growing Together projects in Westcliff and Shoeburyness and formally launched our third Growing Together project in Thundersley with the support of a number of funders and partners. We have been commissioned to host the management and co-ordination of the Recovery College for South East Essex during its two year pilot phase. We have also entered into a new contract for our carers services from October 2016 in Southend Borough in partnership with a range of local organisations to deliver the Southend Carers Hub.

During the year we were offered and were dealing with the assets and liabilities of Disability Essex (Essex Disabled People's Association Ltd - Charity Number 1102596), a likeminded local charity which went into administration on 31st March 2016. The assets include a large building at 34 Rocheway, Rochford, Essex including a training room, conference room, five offices and grounds. We have been working hard to clear the building and identify the best use of the building to achieve our charitable aims and help build sustainable income for our charity. We have been offered mortgage facilities of £150,000 from Charity Bank to complete transfer of the assets less the liabilities of Disability Essex. Expenditure of £48,550 in the year is being carried forward as at the balance sheet date as prepayments.

At the end of the year we purchased and started implementing Charitylog, a cloud-based Customer Relationship Management system, providing us with the opportunity to manage the data with all of our beneficiaries across our different sites and projects and capture and collate impact data in a systematic and efficient way. We will be systematically capturing mental health outcomes using the Warwick-Edinburgh Mental Wellbeing Scale (WEMWBS), enabling us to capture and collate quantitative data to demonstrate the impact of our projects to existing and potential funders.

We piloted a project with Veolia to prevent items going to landfill at the municipal waste sites in Southend and Leigh, reselling them on to the community. The pilot lasted for four months, but was not profitable enough to make it sustainable in the longer term.

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We ran two projects funded by DWP to help adults with mental health problems into employment. The ArtWorks programme worked with 15 members to develop their drama and arts skills, culminating in a performance of 'Seasons' at Rochford. The programme involved our members undertaking the creative journey of theatre production from script development and creation to direction, performance, costume, set, lighting and sound design, stage management, props making, front of house roles in marketing, publicity, catering, merchandising, art and photography. Alongside this there have been opportunities to gain accredited qualifications, build a CV and gain paid employment. The programme culminated in an exciting production and gallery showcase of the work developed to inspire the play. Through the programme members built confidence, self-esteem, communication skills, vocational skills and practical skills, with the aim to gaining employment. The Grow Your Own Business programme worked with 15 members to develop their enterprise and business planning skills, developing a business plan, gaining an understanding of marketing the business and building work experience. Alongside this members gained the opportunity to undertake accredited vocational training and had support with job searching through the Job Club.

We have had excellent support from the local community throughout the year. We were charity of the year for Sainsbury's in Southend and Shoeburyness and we have undertaken collections and had donations from the supermarket. Walking Together was a success as 25 people walked from Growing Together Shoeburyness to Thundersley, via Westcliff raising more than £3,000. 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.

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 have extended the pond and improved signage around the site and installed a waterless composting toilet as an additional facility at the garden.

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 95 adults, the majority of whom have mental health problems.

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 SEEEOG.

During the year we worked with Seabrook College Pupil Referral Unit on Fridays. This was successful with positive outcomes for the children that attended.

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The vegetable garden at Growing Together Westcliff has been rebuilt with brick paving, arches and fencing in a Victorian style, with funding from Tesco's Bags of Help scheme. A new decking path, platform and arbour have been built on the route to the orchard and beehive area with funding from Scope Local People's Programme, enabling the area to be fully accessible to those with mobility issues.

We have successfully obtained planning permission to develop the site to include a new training room as a side extension to the main building, replace the polytunnels and sales hut with a Victorian Greenhouse and replace the various outbuildings with a multipurpose outbuilding. This is all subject to further detailed planning and funding

In the Autumn 2016 and Spring 2017 we delivered a Gardening for Wildlife Course funded by the Heritage Lottery Fund at Growing Together Westcliff. This course was thoroughly enjoyed by twelve learners and included building wildlife habitats, bird feeders and identifying insects.

As part of the Channel 4 programme 'Jamie and Jimmy's Friday Night Feast', Jamie Oliver and Jimmy Doherty came to film the launch of the Community Fridge scheme at Growing Together Westcliff. The programme was broadcast in February 2017 and resulted in a lot of positive publicity for the 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 5 every Monday and the Women's Only Group on Wednesday afternoons is popular and well supported. By the end of Year 4 of the project we have had 448 positive engagements with the project.

Southend Adult Community College deliver the Level 1 Diploma in Horticulture at Growing Together Shoeburyness on Tuesdays with 12 members registered for 2017 and 9 members successfully completed the course in 2016.

We piloted a Men's Only Group on Wednesday mornings, but there was not high take up so this will not continue.

On Fridays we have hosted a Women's Group for those with Autism and Asperger's in partnership with SAFE (Supporting Asperger's Families in Essex). We have also provided activities for a home education group.

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 local young people, including young carers. This was delivered in partnership with Southend Council's Integrated Youth Support Service.

The garden is now largely complete with the entrance path completed and a feature garden at the end of the entrance path, Johnson Controls have built a new pathway entrance towards the log cabin. Funding from The People's Projects enabled us to build permanent paths throughout the site and the central circle has been constructed with brick paving. Features have also been installed that provide engagement for young children.

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We received funding from the Heritage Lottery Fund to deliver a project in partnership with South Essex Homes in Shoebury. The project works with pupils from Shoeburyness High School and the local community to develop the garden at the Shoebury Hub and at South Essex Homes properties, building the confidence and gardening skills of participants and creating a positive environment for local residents.

Growing Together Thundersley

We had a very successful launch of Growing Together Thundersley on 22 July 2016. The launch was well attended and the garden was formally opened by Essex County Council Chairman and Castle Point Borough Council Mayor and attended by more than 100 people.

The garden operated successfully throughout the year following the completion of the build. The garden has a number of raised beds, wildlife pond, log cabin, composting toilet, potting shed and lawn area. The Green House has been refurbished with new windows and doors and new training rooms, which will be used for REACH students and Growing Together members. Part of the building will be used by Carers Choices for a community café.

On Fridays we have member days, providing therapeutic gardening and positive activities for adults with mental health problems and mild learning disabilities. On Tuesdays we provide gardening and positive activities for people with dementia and more severe learning disabilities in partnership with Carers Choices. We have run a weekly women's group in 2016, which will be relaunching in 2017. The Level 2 Horticulture Diploma is delivered to twelve members at Growing Together Thundersley from Spring 2017 in partnership with Southend Adult Community College, providing an excellent learning opportunity for our members. During the year we engaged 49 beneficiaries.

We delivered the 'Grow It, Cook It, Eat It' course at Thundersley and Rochford in Spring 2017, funded by Public Health. The course comprised twelve sessions and included a topical conversation about healthy eating, a growing activity, a cooking activity, an opportunity to eat the food they cooked and update their portfolio with recipes. We had a total of 12 participants of a mix of abilities and ages, who reported an increase in confidence, self-esteem and a greater ability to cook food from scratch through their learning on the course.

Rochford

We have had a lease on the former Disability Essex site in Rocheway during the year. We were awarded funding from People's Postcode Lottery to develop the grounds of the site through a new Growing Together Rochford project, which is delivered on Fridays. This includes installing new fences, raised beds, cold frames and seating in the garden areas and maintaining the grounds, whilst providing therapeutic benefits for the adults that are participating in the project.

The Rocheway building has hosted the REACH Recovery College team, the ArtWorks programme and performance and various meetings and events. We look forward to making more use of the building over the coming year as the property moves into Trust Links' ownership.

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 2016, enjoyed by members and the public. We had a very successful Apple Day in October and the third annual Wassailing event in February 2017.

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Trust Links Carers

The Carers Breakthrough 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. Services provided by the project include: counselling, listening support, advocacy, advice, relaxation and yoga classes and support groups including OCD support, carers peer support and an Anxiety Management and Wellbeing Group.

In October 2016 a new contract commenced with Southend Council to deliver the Southend Carers Hub. Trust Links is a key member of the Southend Carers Consortium working with Southend Carers (lead accountable body), Action for Family Carers, Hamelin Trust, SPDNS, South East & Central Essex Mind and Southend Citizens Advice. We have renamed the project 'Trust Links Carers' to reflect our change in the delivery of the service, as part of Southend Carers Hub. The new service requires all referrals to be directed through a single gateway at Southend Carers Forum and carers to go through an assessment with them. Once completed, they are referred on to the relevant service.

Through the Southend Carers Hub, Trust Links Carers delivers one to one person centred counselling, listening support in people's homes and a wide variety of peer support groups run by volunteers and carers themselves. By the end of the financial year we had established a range of carers groups 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; and Carers Café. The carers service supports more than 100 unpaid carers in Southend.

We completed the research into the needs of carers in Southend, undertaken in partnership with University of Essex. The research comprised a literature review and focus groups, giving carers a voice so that they can articulate their needs and challenges.

REACH Recovery College

During the year we developed the REACH Recovery College for South East Essex. REACH stands for Recovery, Empowerment, Achievement, Community and Hope. Through our partnership with Rethink Mental Illness, Richmond Fellowship, SEPT and other partners such as Essex Wildlife Trust, we have developed a range of courses and workshops for adults with mental health problems. REACH aims to prevent, reduce and delay mental health problems from escalating and demand on secondary mental health services. At the end of the year we have 250 students enrolled with REACH.

Co-production is at the heart of REACH, so we ensure that people with living experience are fully involved in the design, delivery and review of all our courses. Volunteers are encouraged and supported to fully participate in REACH including representing students on the REACH Consortium Board, reviewing courses, co-delivering courses and facilitating peer support opportunities through the Student Union.

Community Projects

Trust Links supported the Mendip Community Wildlife Garden in the development of this community space. In the heart of a housing estate, the garden has engaged with local residents including adults with disabilities and local school groups. The group has obtained funding from the Heritage Lottery Fund and Tesco Bags of Help scheme with support from Trust Links and we have helped build the pond, a pond dipping platform and a erected a log cabin in the garden. The garden is now run by local volunteers.

Trust Links is supporting Urban Farmers to develop their social enterprise in Southend. The project grows oyster mushrooms from used coffee grounds in the basement of an industrial estate and the mushrooms are sold to local restaurants. We are exploring how this social enterprise can work alongside Trust Links for the benefit of vulnerable adults and the environment.

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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. During the year we have recruited a new volunteer manager (job share) to provide consistent oversight, co-ordination and supervision of volunteers across all of our projects and sites.

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

The gross income for the period April 2016 to March 2017 amounted to £635,787 from the Charity's own generated income, grants, donations and commissioned services. Resources expended for the same period totalled £569,710 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 plant 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.

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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.

During the year one trustee resigned from the Board as she moved to another area. We recruited two new trustees, whose skills and experience complement the existing board. The current Board comprises eight people with a wide range of skills and experience.

We recognise and appreciate the commitment and dedication of all staff through times of change and their continuing efforts to support the aims of Trust Links and its members.

Financial review

The charity's financial position at the end of the year ended 31 March 2017

The financial position of the charity at 31 March 2017 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2017	2016
	£	£
Net income	66,077	89,878
Unrestricted Revenue Funds available for the general purposes of the charity	247,441	203,284
Restricted Revenue Funds	114,602	92,682
Restricted Fixed Asset Funds	141,148	141,148
Total Restricted Funds	255,750	233,830
Total Funds	503,191	437,114

Financial review of the position at the reporting date, 31 March 2017.

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

Specific changes in fixed assets are detailed in the notes to the accounts.

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Policies on reserves.

The Board has established a policy 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. It would obviously be necessary to consider how the funding would be replaced or activities changed. During this financial period we have been able to establish increased unrestricted funds in accordance with the Board's policy. In addition the Board has made a strategic decision to build reserves up this year to help with the acquisition of a property in the coming year, which will be a considerable asset for the future of the charity.

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.

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.

Risks and uncertainties facing the charity.

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.

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Statement of the Directors 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).

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.

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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

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) 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 on 27 September 2017



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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 2017

I report on the financial statements of the charitable company on pages 1 to 27 for the year ended 31 March 2017 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) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 21.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 2, 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 applicable law and 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 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 charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

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

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

I conducted my examination in accordance with the General 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 the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

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 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.

Trust Links Limited

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

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

The gross income of the charitable company in the year ended 31 March 2017 appears to exceed the sum specified in Section 145(3) of the Act, namely £250,000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Chartered Certified Accountants;

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

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

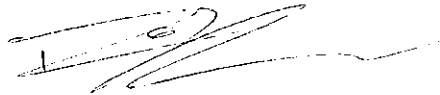
to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

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 27 September 2017

Trust Links Limited - Statement of Financial Activities for the year ended 31 March 2017

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2017, 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
		2017 £	2017 £	2017 £	2016 £
Income & Endowments from:					
Donations, Grants & Legacies	A1	13,578	543,506	557,084	307,487
Charitable activities	A2	74,290	1,500	75,790	105,974
Investments	A4	2,434	-	2,434	2,421
Other	A5	479	-	479	279
Total income	A	90,781	545,006	635,787	416,161
Expenditure on:					
Raising funds	B1	275	-	275	508
Charitable activities	B2	97,674	471,761	569,435	325,775
Total expenditure	B	97,949	471,761	569,710	326,283
Net income for the year		(7,168)	73,245	66,077	89,878
Net income after transfers	A-B-C	44,158	21,919	66,077	89,878
Net movement in funds		44,158	21,919	66,077	89,878
Reconciliation of funds:-					
Total funds brought forward		203,284	233,830	437,114	347,236
Total funds carried forward		247,442	255,749	503,191	437,114

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

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses

All activities derive from continuing operations

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 2017

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

	SORP Ref	Prior Year		Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds
		2016 £	2016 £	2016 £
Income & Endowments from:				
Donations, Grants & Legacies	A1	16,661	290,826	307,487
Charitable activities	A2	90,974	15,000	105,974
Other trading activities	A3	-	-	-
Investments	A4	2,421	-	2,421
Other	A5	279	-	279
Total Income	A	110,335	305,826	416,161
Expenditure on:				
Raising funds	B1	-	508	508
Charitable activities	B2	54,483	271,292	325,775
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Total expenditure	B	54,483	271,800	326,283
Net gains on investments	B4	-	-	-
Net income for the year		55,852	34,026	89,878
Transfers between funds	C	-	-	-
Net income after transfers		55,852	34,026	89,878
Other recognised gains/(losses)		-	-	-
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined pension benefit schemes	D2	-	-	-
Costs of fundamental reorganisation or restructuring	D3	-	-	-
Extraordinary items	D3	-	-	-
Net movement in funds		55,852	34,026	89,878
Reconciliation of funds:-				
Total funds brought forward		147,432	199,804	347,236
Total funds carried forward		203,284	233,830	437,114

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses *

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 2017

Trust Links Limited - Resources applied in the year ended 31 March 2017 towards fixed assets for Charity use:-

	2017 £	2016 £
Funds generated in the year as detailed in the SOFA	66,077	89,878
Resources applied on functional fixed assets	-	(59,654)
Net resources available to fund charitable activities	66,077	30,224

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

Movements in revenue and capital funds for the year ended 31 March 2017

Revenue accumulated funds

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Last year Total Funds 2016 £
Accumulated funds brought forward	203,284	92,682	295,966	242,056
Recognised gains and losses before transfers	(7,168)	73,245	66,077	89,878
	196,116	165,927	362,043	331,934
(From)/To unrestricted revenue funds	51,326	(51,326)	-	(46,524)
Closing revenue funds	247,442	114,601	362,043	285,410

Fixed asset funds

	Designated Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Last year Total Funds 2016 £
At 1 April	-	141,148	141,148	94,624
Transfer (to)/from revenue funds	-	-	-	46,524
At 31 March	-	141,148	141,148	141,148

Summary of funds

	Unrestricted and Designated funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Last Year Total Funds 2016 £
Revenue accumulated funds	247,442	114,601	362,043	285,410
Fixed asset funds	-	141,148	141,148	141,148
Total funds	247,442	255,749	503,191	426,558

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 2017

**Trust Links Limited
Income and Expenditure Account for the year ended 31 March 2017 as required by the
Companies Act 2006**

	2017	2016
	£	£
<i>Income</i>		
Income from operations	632,874	413,461
Investment income		
Interest receivable	2,434	2,421
Other operating income	479	279
Gross income in the year before exceptional items	635,787	416,161
Gross income in the year including exceptional items	635,787	416,161
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	563,414	315,412
Depreciation and amortisation	3,267	7,649
Fundraising costs	275	508
Governance costs	2,754	2,714
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	569,710	326,283
Net income before tax in the financial year	66,077	89,878
Tax on surplus on ordinary activities	-	-
Net Income after tax in the financial year	66,077	89,878
Retained surplus for the financial year	66,077	89,878

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 21 to 27 form an integral part of these accounts.

Trust Links Limited - Balance Sheet as at 31 March 2017

	SORP		2017	2016
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	8	A2	143,361	146,629
Investments held as fixed assets	9	A4	1	1
Total fixed assets			<u>143,362</u>	<u>146,630</u>
Current assets		B		
Debtors	10	B2	128,470	29,442
Cash at bank and in hand		B4	244,067	283,750
Total current assets			<u>372,537</u>	<u>313,192</u>
Creditors: amounts falling due within one year	11	C1	<u>(12,708)</u>	<u>(22,708)</u>
Net current assets			<u>359,829</u>	<u>290,484</u>
Net assets				
Creditors: amounts falling due after more than one year	12	C2	-	-
The total net assets of the charity			<u>503,191</u>	<u>437,114</u>

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

Restricted funds				
Restricted Revenue Funds	15	D2	114,602	92,682
Restricted Fixed Asset Funds	15	D2	<u>141,148</u>	<u>141,148</u>
			255,750	233,830
Unrestricted Funds				
Unrestricted Revenue Funds	15	D3	247,440	203,284
Designated Funds				
Total charity funds			<u>503,190</u>	<u>437,114</u>

Trust Links Limited - Balance Sheet as at 31 March 2017

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.

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 -1.

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 27 September 2017

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

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2017

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) published by the Charity Commission in England & Wales (CCEW), effective January 2016, (The SORP), 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) 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.

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.

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2017

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

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

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2017

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is -

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

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
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 8.

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.

Debtors

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

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 company 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.

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2017

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>	2017	2016
	£	£
Gross Salaries excluding trustees	324,207	239,609
Less key management personnel	(49,500)	(47,000)
Total salaries, wages and related costs	274,707	192,609

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

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 - Restricted funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end	Deferred at year end
	£	£	£	£	£
Garfield Weston Foundation	15,000	(15,000)	-	-	-
Fowler Smith & Jones	3,000	(3,000)	-	-	-
Perry Watlington	2,500	(2,500)	-	-	-
Comic Relief	-	-	10,000	10,000	10,000
Scope 2	-	-	500	500	500
Various Other	-	-	3,629	3,629	3,629
Total	20,500	(20,500)	14,129	10,500	10,500
			2017	2016	
			£	£	
These deferrals are included in creditors			10,500	20,500	

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2017

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
Cost					
At 1 April 2016	163,378	63,124	-	226,502	226,502
Additions	-	-	-	-	-
At 31 March 2017	163,378	63,124	-	226,502	226,502
Depreciation					
At 1 April 2016	16,749	63,124	-	79,873	79,873
Charge for the year	3,268	-	-	3,268	3,268
At 31 March 2017	20,017	63,124	-	83,141	83,141
Net book value					
At 31 March 2017	143,361	-	-	143,361	143,361
At 31 March 2016	146,629	-	-	146,629	146,629

9 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total	Total
	£	£	£	£	£
Carrying values of investments					
At 1 April 2016	1	-	-	1	1
At 31 March 2017	1	-	-	1	1

10 Debtors

	2017	2016
	£	£
Trade debtors	74,183	24,540
Prepayments and accrued income	5,737	4,902
Other debtors	48,550	-
	128,470	29,442

11 Creditors: amounts falling due within one year

	2017	2016
	£	£
Accruals	2,208	2,208
Deferred Income - Restricted funds	10,500	20,500
	12,708	22,708

12 Creditors: amounts falling due after one year

	2017	2016
	£	£
Deferred Income - Restricted funds	-	-

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2017

13 Income and Expenditure account summary

	2017 £	2016 £
At 1 April 2016	437,114	347,236
Surplus after tax for the year	66,077	89,878
At 31 March 2017	<u>503,191</u>	<u>437,114</u>

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

At 31 March 2017

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	2,213	-	141,148	143,361	143,361
Investments at valuation:-					
Fixed asset investments	1	-	-	1	1
Current Assets	257,935	-	114,602	372,537	372,537
Current Liabilities	(12,708)	-	-	(12,708)	(12,708)
Long Term Liabilities	-	-	-	-	-
	<u>247,441</u>	<u>-</u>	<u>255,750</u>	<u>503,191</u>	<u>503,191</u>

At 1 April 2016

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	5,481	-	141,148	146,629	146,629
Investments at valuation:-					
Fixed asset investments	1	-	-	1	1
Current Assets	220,510	-	92,682	313,192	313,192
Current Liabilities	(22,708)	-	-	(22,708)	(22,708)
	<u>203,284</u>	<u>-</u>	<u>233,830</u>	<u>437,114</u>	<u>437,114</u>

15 Change in total funds over the year as shown in Note 14, analysed by individual funds

	Funds brought forward from 2016 £	Movement in funds in 2017 See Note 16 £	Transfers between funds in 2017 See Note 0 £	Funds carried forward to 2018 £	Funds carried forward to 2018 £
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	203,284	(7,168)	51,326	247,442	247,442
Total unrestricted and designated funds	<u>203,284</u>	<u>(7,168)</u>	<u>51,326</u>	<u>247,442</u>	<u>247,442</u>
Restricted funds:-					
Restricted Fixed Asset Funds	141,148	-	-	141,148	141,148
Restricted Revaluation Reserve	-	-	-	-	-
Recovery College	-	51,326	(51,326)	-	-
Postcode Local Trust	-	16,856	-	16,856	16,856
Big Lottery Fund	34,444	(2,436)	-	32,008	32,008
Awards For All	-	3,324	-	3,324	3,324
SBC Resilient Communities	14,331	-	-	14,331	14,331
Henry Smith	-	1,679	-	1,679	1,679
Police & Crime Commission	-	1,218	-	1,218	1,218
Children In Need	-	7,711	-	7,711	7,711
Lottery Hub	-	9,291	-	9,291	9,291
Lottery May Fayre	-	5,063	-	5,063	5,063
Heritage Lottery GT	-	1,725	-	1,725	1,725
One Stop	-	1,302	-	1,302	1,302
Sundry Other Funds	43,907	(7,815)	-	36,092	36,092
Total restricted funds	<u>233,830</u>	<u>73,245</u>	<u>(51,326)</u>	<u>255,749</u>	<u>255,749</u>
Total charity funds	<u>437,114</u>	<u>66,077</u>	<u>-</u>	<u>503,191</u>	<u>503,191</u>

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2017

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement In funds	Movement In funds
	2017	2017	2017	2017	2017
	£	£	£	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	90,781	(97,949)	-	(7,168)	(7,168)
Restricted funds:-					
Recovery College	95,000	(43,674)	-	51,326	51,326
Postcode Local Trust	20,000	(3,144)	-	16,856	16,856
Big Lottery Fund	27,750	(30,186)	-	(2,436)	(2,436)
Awards For All	10,000	(6,676)	-	3,324	3,324
Henry Smith	20,000	(18,321)	-	1,679	1,679
Police & Crime Commission	16,000	(14,782)	-	1,218	1,218
Children In Need	8,000	(289)	-	7,711	7,711
Lottery Hub	10,000	(709)	-	9,291	9,291
Lottery May Fayre	6,450	(1,387)	-	5,063	5,063
Heritage Lottery GT	10,000	(8,275)	-	1,725	1,725
One Stop	1,500	(196)	-	1,302	1,302
Veolia	44,296	(44,296)	-	-	-
People's Projects	25,000	(25,000)	-	-	-
Lloyds Foundation Grant	15,000	(15,000)	-	-	-
Carers Grant	12,500	(12,500)	-	-	-
Tesco Bags of Help	10,000	(10,000)	-	-	-
DWP	58,000	(58,000)	-	-	-
Trust Links Carers	20,000	(20,000)	-	-	-
ECC ICCF	47,000	(47,000)	-	-	-
Garfield Weston	15,000	(15,000)	-	-	-
Masonic Charitable Foundation	5,000	(5,000)	-	-	-
Firebird	5,000	(5,000)	-	-	-
ROSCA Charitylog	3,000	(3,000)	-	-	-
Nineveh Trust	5,000	(5,000)	-	-	-
Sundry Other Funds	71,509	(79,324)	-	(7,815)	(7,815)
	635,787	(569,710)	-	66,077	66,077

Trust Links Limited

Detailed analysis of income and expenditure for the year ended 31 March 2017 as required by the SORP 2015

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

17 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2017	2017	2017	2016
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	13,578	-	13,578	14,442
SUCET	-	-	-	3,000
Big Lottery Fund	-	27,750	27,750	56,676
ECC ICCF	-	33,074	33,074	29,939
Carers Initiative	-	-	-	15,000
Lloyds Foundation Grant	-	15,000	15,000	15,000
Carers Grant	-	34,500	34,500	25,000
Henry Smith	-	20,000	20,000	20,000
Veolia	-	20,179	20,179	21,315
Garfield Weston Foundation	-	15,000	15,000	10,000
DWP	-	58,000	58,000	2,000
Various other	-	220,503	220,503	95,115
Total donations and gifts from individuals	13,578	444,006	457,584	307,487
Revenue grants from government and public bodies				
Castle Point Borough Council	-	32,250	32,250	-
Rochford Borough Council	-	2,250	2,250	-
Southend Borough Council	-	65,000	65,000	-
Total public sector revenue grants	-	99,500	99,500	-
Total Donations, Grants and Legacies A1	13,578	543,506	557,084	307,487

Trust Links Limited

Detailed analysis of income and expenditure for the year ended 31 March 2017 as required by the SORP 2015

18 Income from charitable activities

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Primary purpose and ancillary trading				
Income from charitable activities	74,290	1,500	75,790	105,974
Total Primary purpose and ancillary trading	74,290	1,500	75,790	105,974

19 Investment income

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Bank Interest Receivable	2,434	-	2,434	2,421
Total investment income	2,434	-	2,434	2,421

20 Other income and gains

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Summary of Other income				
Sundry other income	479	-	479	279
Total other income	479	-	479	279

21 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Gross wages and salaries - charitable activities	44,359	279,847	324,207	235,159
Temporary Staff - Charitable Activities	-	-	-	4,450
Travel and Subsistence - Charitable Activities	-	-	-	2,790
Various other expenses	15,436	50,443	65,879	56,106
Professional fees	16,423	5,020	21,443	6,188
Insurance	7,395	1,549	8,944	5,655
Utilities	4,115	7,482	11,596	5,064
Building costs	6,059	125,286	131,345	-
Total direct spending	93,787	469,627	563,414	315,412

Trust Links Limited

Detailed analysis of income and expenditure for the year ended 31 March 2017 as required by the SORP 2015

22 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2017	2017	2017	2016
	£	£	£	£
<i>Financial costs</i>				
Depreciation & Amortisation in total for the	2,186	1,081	3,267	7,649
Support costs before reallocation	2,186	1,081	3,267	7,649
Total support costs	2,186	1,081	3,267	7,649

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

23 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2017	2017	2017	2016
	£	£	£	£
Independent Examiner's fees	1,271	1,027	2,298	2,268
Other governance costs	430	26	456	446
Total Governance costs	1,701	1,053	2,754	2,714

24 Total Charitable expenditure

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2017	2017	2017	2016
	£	£	£	£
Total direct spending	B2a 93,787	469,627	563,414	315,412
Total support costs	B2d 2,186	1,081	3,267	7,649
Total Governance costs	B2e 1,701	1,053	2,754	2,714
Total charitable expenditure	B2 97,674	471,761	569,435	325,775

25 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2017	2017	2017	2016
	£	£	£	£
Cost of fundraising activities	275	-	275	508
Total fundraising costs	B1 275	-	275	508

Trust Links Limited

Activity analysis of Income and expenditure for the for the year ended 31 March 2017

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

26 Analysis of income by activity

Activity	SOFA ref	2017 £	2016
Income from charitable activities			
Plant sales			
Events		5,222	4,242
Training and courses		2,936	5,065
Charges for day services		3,416	9,756
Other		45,097	43,025
Total Income from charitable activities		19,120	43,886
	A2	75,791	105,974
Summary of Total Income, including the items above			
Charitable activities	A2		
Donations, Grants & Legacies	A1	75,791	105,974
Investment income	A4	557,084	307,487
Other income	A5	2,434	2,421
		479	279
Total income as shown in the SOF/	A	635,788	416,161
Categories of income			
Income from non exchange transactions		536,735	416,161

27 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2017 £	2017 £	2017 £	2017 £	2016 £
Other					
Financial costs	-	3,268	-	3,268	-
Total Other	-	3,268	-	3,268	-

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 24

Analysis of support and governance costs by charitable activities

Trust Links Limited

Activity analysis of Income and expenditure for the for the year ended 31 March 2017

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads	Total
Other	2,754	3,268	-	-	6,022
Grand Total	2,754	3,268	-	-	6,022

28 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

	Fundraising activities 2017 £	Fundraising activities 2016 £
Direct fundraising costs	275	508
Total costs of Fundraising activities	275	508

Governance costs

	Governance costs 2017 £	Governance costs 2016 £
Other Expenditure - Governance costs as detailed in Note 23	2,754	2,714

Total non charitable expenditure

	2017 £	2016 £
Total costs of Fundraising activities	275	508
Total non charitable expenditure	275	508

