

TRUST LINKS LIMITED ANNUAL REPORT AND FINANCIAL STATEMENTS

For the Year Ended 31 March 2022



Charity Registration No. 1092324

Company Registration No. 04351216 (England and Wales)



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LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Mr R Bates
Mr P M Bridges
Mr W A Choudhry
Mr C Flood
Mr R B Olver
Ms J Phillips
Mr K Spencer
Mr C Turrell
Mr P Taylor
Mr H Burgess
Ms L Eddy

SECRETARY

Mr M King

CHARITY NUMBER

1092324

COMPANY NUMBER

04351216

REGISTERED OFFICE

47 Fairfax Drive
Westcliff on Sea
Essex
SS0 9AG

AUDITOR

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Matrix House
12 - 16 Lionel Road
Canvey Island
Essex
SS8 9DE

BANKERS

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in January 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".



OBJECTIVES AND ACTIVITIES

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

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

Our vision is for a person-centred approach to mental health and wellbeing, enabling people to lead their lives well, where communities are empowered to help and support each other. Trust Links's mission is transforming mental

health and wellbeing through inclusive and supportive environments, Trust Links works collaboratively to empower local communities and maximise our impact.

Our values are: Inclusive – welcoming and respectful; Together – focus on recovery, growth and empowerment; Rooted in our community; and Environment – nature and nurture.

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



During 2021/22 Trust Links continued to provide a range of services and develop innovative new projects, adapting our approach to the changing COVID restrictions. The demand for mental health support has never been greater, and our staff and volunteers have gone over and above to provide high quality and empowering support for people in the community.

We were delighted to be one of the chosen charities of Southend's 100th Mayor Cllr Margaret Borton. This coincided with the year that Southend-on-Sea became a City, following the tragic death of Sir David Amess MP, who was a great supporter of Trust Links.

We commenced delivery of the Growing Together service at Cressing Temple in January 2022, utilising the community garden space that has been developed over recent years and working in partnership with Essex County Council and The Friends of Cressing Temple.

Trust Links was awarded a national accolade for the sensory labyrinth at Growing Together Shoeburyness: The Best Health Initiative through Keep Britain Tidy's Green Flag Award. This award is a fantastic recognition of the hard work of our staff team, members, and volunteers in developing and building the beautiful labyrinth during the COVID lockdowns.

We continued to work with partners to develop the Growing Together Basildon and Growing Together Canvey Island community gardens. We anticipate that these will be built and launched in 2022.

Our Talking Together project continued to engage volunteer befrienders with people that were experiencing loneliness, isolation, and mental health issues. The REACH Wellbeing Hub and Recovery College experienced unprecedented demand for support during the year, as the effects of COVID continue to show. We obtained funding from Southend Emergency Fund to pay out £10,000 worth of supermarket vouchers to families and individuals in need over the winter months.

We have continued to have a very active presence on social media with 3,202 followers on Facebook, 938 on Twitter and 1,051 on Instagram. This year we also began to increase our presence on LinkedIn to target more of a corporate audience and connect with our partners that are also on the platform. We have been in the process of redesigning our website to ensure it is more user friendly and accessible.



THE TRUST LINKS YEAR IN NUMBERS

 Staff
 **65**


 Volunteers
 **129**

4008 SUPPORTED PEOPLE



With people **2873** 'actively engaging' across all projects

Growing Together 2021/2022

 **389** members engaging with the service
 **158** newly enrolled members

Sessions run:

568

individual sessions provided (including member days, women's group, football).

386

individual member days



84

Women's Group sessions



48

Music Group Sessions

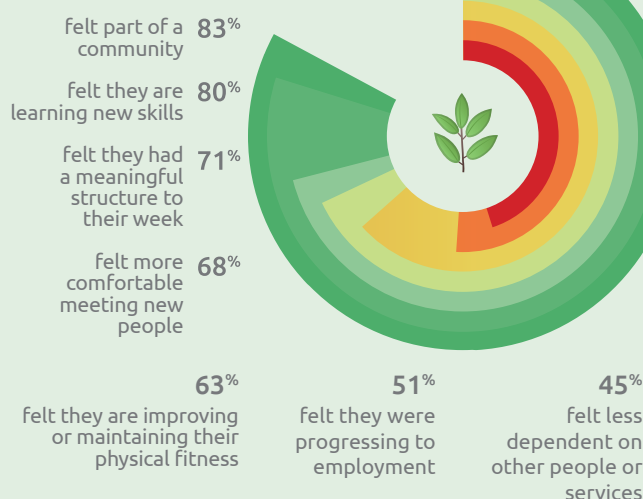


48

Art group Sessions



Outcome Measures:



Children & Youth

2021/2022

205 children and young people supported across our range of youth support

Learning Together

28

young people supported



Families Growing Together

118

Parent/Guardian/Care-givers



Youth Links

95

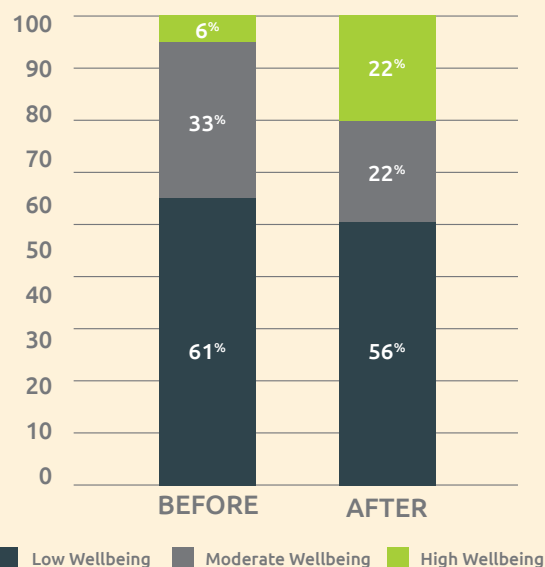
young people registered

41

regularly engaging



Youth Data: Wellbeing before & after interventions (SWEMWBS)



Talking Together



Befriendees

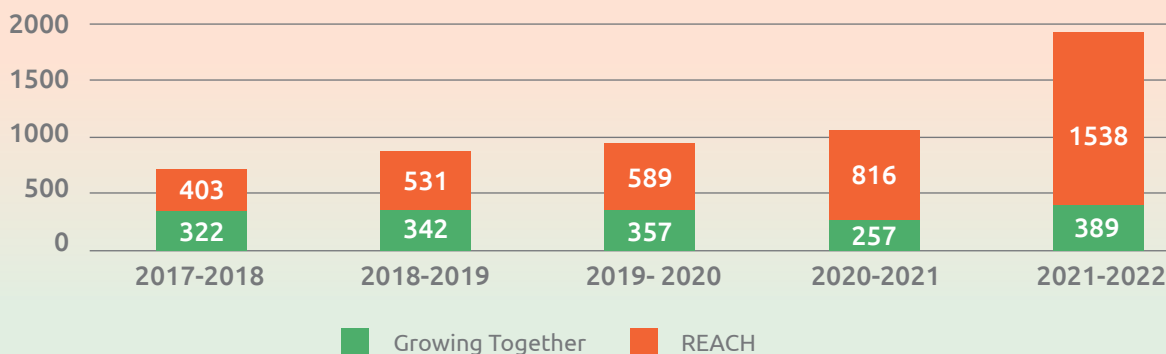
64



Befriender Volunteers

55

Number of members engaging with Growing Together and REACH 2017-2022



REACH

2021/2022

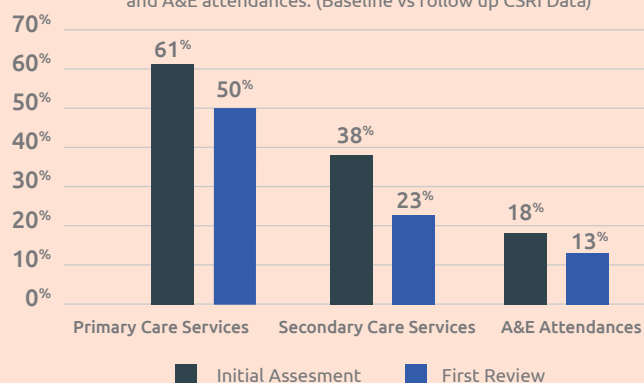


1,560
referrals
into the service

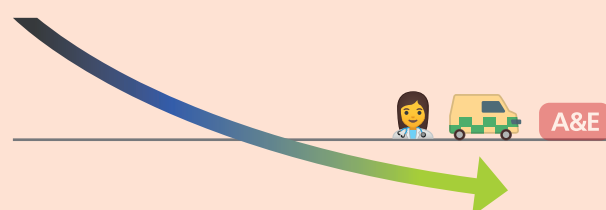
1,070
course, workshop or
positive activity sessions

1,064
people receiving 1-1
support sessions

Percentage of individuals accessing Primary and Secondary services and A&E attendances. (Baseline vs follow up CSRI Data)

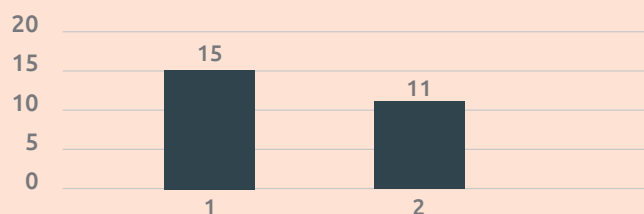


Outcome Measures:



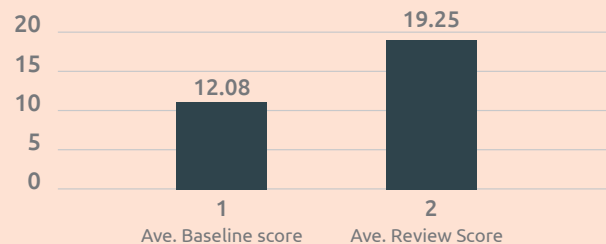
Engagement with REACH projects saw a decline in primary and secondary care usage as well as a reduction in A&E attendances.

PHQ9 Baseline and Follow up average scores



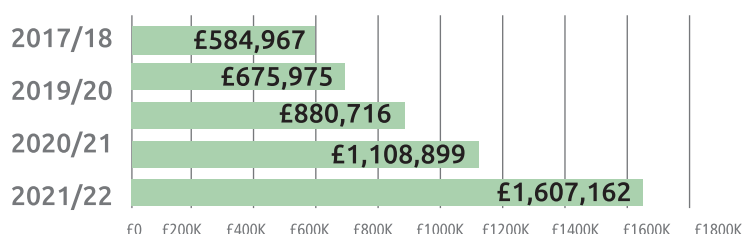
PHQ9 is used to monitor the severity of depression and response to treatment or intervention. REACH members average baseline score of 15 represents 'Moderately Severe' depression. Average follow up score of 11 represents 'Moderate' depression.

SWEMWBS Baseline vs Follow up Scores



Income

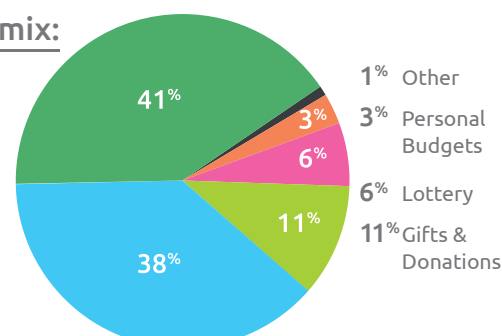
125 Emergency Funding Vouchers provided (totalling £9500)



Funding mix:

41% Grants
(Trusts & Foundations)

38% NHS
& Council
contracts



Growing Together

We were pleased to be able to open the Growing Together therapeutic community gardens throughout the year, with numbers of members building up to pre-pandemic levels. Across all sites, Growing Together has worked with 389 members, including 158 new members. During the course of the year, Growing Together has offered 568 member sessions (386 garden member days, 84 women's group sessions, 48 music group sessions and 48 art group sessions).

Growing Together Westcliff continues to be our flagship garden. Through a corporate partnership, Eurovia built new paths to connect the shop to the other paths in the garden, meaning that all areas of the garden are accessible. We also enhanced the amphitheatre area with seating for children's storytelling. We were delighted to be awarded the Green Flag Community Award for the first time for the garden. We hosted the Christmas Fayre at the garden and welcomed people back to the gardens for visits and tours.

We held the Spring Forward employment event at the end of March, funded by the Community Renewal Fund. The successful event engaged more than 100 people included stalls from 7 support agencies, motivational talks and workshops to encourage employability for adults with mental health issues.



Growing Together Shoeburyness continued to be well maintained and very well used. The sensory labyrinth was formally launched by Southend Mayor at the Summer Fayre in July. The Fayre was a highlight of the year with music, cakes, refreshments supplied by Henry Burgers, and a fantastic turnout from members of the community. In addition to the national Best Health Initiative Award, the garden was awarded the Green Flag Community Award. We run adult days on Tuesday and Thursday, a women's group on Wednesday afternoons, Dig It Youth on Wednesday evenings, Families Growing Together on Mondays and REACH on Fridays at the site. Home education groups and the Southend YMCA Bump to Breast Group also use the space regularly.



Growing Together Thundersley is now well established with raised beds enhancing the accessibility of the site. We have taken back use of the entire Green House building and plans are well developed to refurbish the central space with a teaching kitchen and multiuse meeting spaces. The Community Shed reopened and is thoroughly enjoyed by members and volunteers, who make items for sale at our events. The garden was also awarded the Green Flag Community Award.



Growing Together Rochford has been maintained to a high standard. We have had funding from Essex County Council for a new gazebo with a living roof, a much needed additional outdoor meeting space and shelter.



Growing Together Cressing Temple, located between Witham and Braintree, commenced in January 2022. The site is a community garden space that has been developed by Essex County Council and The Friends of Cressing Temple and is well set up to provide therapeutic community gardening for local people. Our team delivers the project on a Friday and the service has been well received by the local community and partners.



We continue to work with Canvey Island Big Local on plans for the development of a community garden and building at Growing Together Canvey Island on the Gunny site, which we hope will come to fruition in 2022.

A group of people are standing behind a table outdoors, displaying various plants and informational materials. A white van is parked in the background. The scene is set in a grassy area with trees in the distance. The table is covered with a white cloth and has several potted plants, including a large green plant in a red pot. There are also informational materials, including a large white sheet with a diagram and several smaller cards or brochures. A string of colorful bunting is draped across the table. In the background, a white van is parked, and a person is standing near its open rear hatch. The overall atmosphere is that of a community event or a plant sale.



We worked with Dr Carly Wood, Dr Jo Barton and Claire Wicks of the University of Essex on an evaluation of Growing Together using quantitative data and focus groups. The evaluation was supported by the Loneliness & Social Isolation in Mental Health Research Network, which is funded by UK Research and Innovation.

Extracts From The Evaluation

The evaluation measured members' wellbeing using the Short Warwick Edinburgh Mental Wellbeing Scale and life satisfaction via a single item measure. Wellbeing data collected by the University of Essex was combined with data routinely collected by Trust Links as members join the service and compared over three timepoints. Life satisfaction data was collected at three timepoints over the nine-month duration of the University of Essex study. Four focus groups were also undertaken in September 2021 to gain insight into how attending Growing Together impacted members wellbeing.

The results are based on data from 48 members with attendance ranging from 6 months to 15 years. On joining Growing Together, members' average wellbeing scores were below the UK national average. At follow-up 1 and follow-up 2, wellbeing scores had increased to levels equivalent of the UK national average (Figure 1). Members' wellbeing scores were not adversely affected by the coronavirus pandemic, despite decreased scores in the general population.

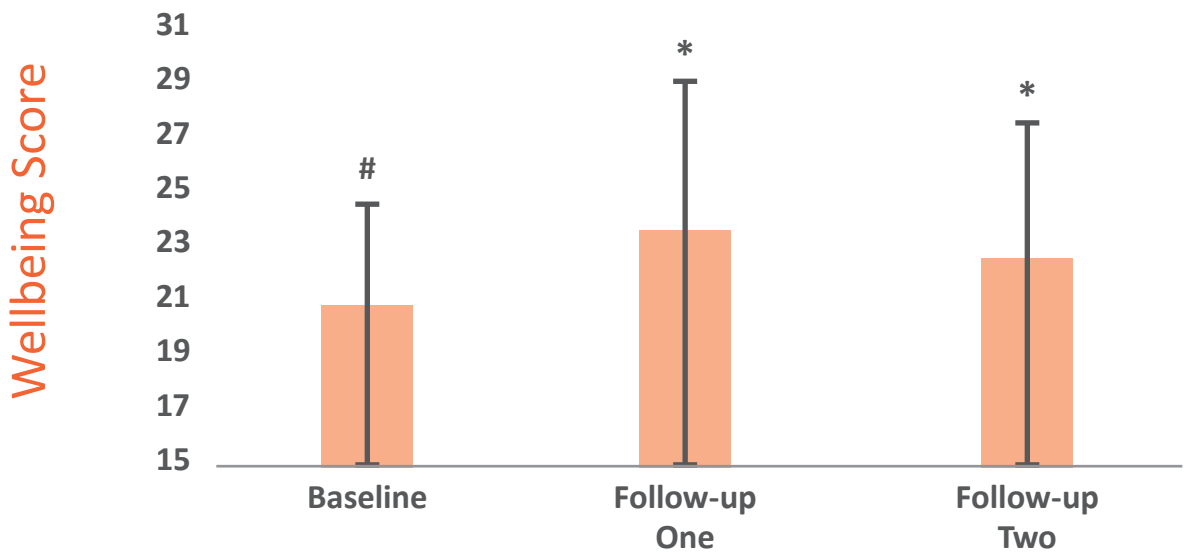


Figure 1: Changes in wellbeing over time: * indicates significantly higher score than baseline
indicates significantly lower than UK population norm

Life satisfaction increased by 0.8 points between timepoint 1 and 2, and 0.35 points between timepoint 1 and 3. Members' described how the informal garden environment was a positive therapeutic space, social interaction and gardening tasks benefiting wellbeing.

Members described how engaging with various aspects of the Growing Together projects led to improved wellbeing, including the physical space, gardening activities and opportunities for physical activity. The non-clinical informal space of the gardens was felt to be a more conducive therapeutic environment than formal medical or indoor therapeutic settings previously encountered. The space encourages social interaction and 'informal' conversations, offering opportunities to discuss worries or concerns with other members or with staff.

"Oh it's a big difference going into a Doctor's office or a group in a building. You're sort of on the back foot from day one, whereas if you're coming down here doing a bit of gardening and you happen to start discussing stuff, it's different, and that is the difference."

Gardening itself is experienced as therapeutic, and offers members an outlet for stress or tension, providing a distraction from everyday stressors or causes of anxiety. The gardens were described as an 'oasis' by one member.

"What's important to me is Growing Together's there, and you can always guarantee letting off steam, like come here, get your hands mucky weeding or whatever."



"So wellbeing-wise I feel a lot happier in myself knowing that I've come to do a bit of gardening at my own pace. Chatting with friends."

Some members also acknowledged the link between physical and mental health and appreciated the opportunities that Growing Together provided for being active, including gardening, fitness classes or walking around the gardens.

"Because it helps my physical health, which will have a knock-on effect with my mental wellbeing, and I also feel like I'm doing something productive."



Let's Grow Together

We established a new programme for others that are interested in replicating the Growing Together model in their own communities. Twenty-one participants have engaged with the programme, which includes monthly webinars on a range of relevant topics, Action Learning Sets to encourage peer support and reflective practise, the development of an action plan, and access to a Manual with detailed information and guidance about how we run Growing Together at Trust Links. We will be welcoming programme participants to visit our gardens in the summer 2022. The programme has established a network for individuals and organisations developing therapeutic community gardens to share ideas.

Community groups, individuals, charities and churches have engaged from all nations of the UK, with participants in the USA, Canada and

Portugal too. Feedback has been incredibly positive with one saying the programme has been a “game changer” for her project.

Of the 21 participants, several are launching new projects this year. For example, Growing Forward in Nottingham has partnered with a local homelessness charity and has secured funding to provide therapeutic horticulture to improve mental health and wellbeing. Bute Community Orchard in South Wales is progressing well in its engagement with the local Council and community members.

We also held the second annual online conference ‘Sowing Seeds of Wellbeing’ in April, with guest speakers from the NHS and other horticulture and wellbeing groups in attendance.



St Laurence Orchard



St Laurence Orchard continues to be maintained for the benefit of wildlife, people and the harvest. We were delighted to be able to hold Apple Day again in October and Wassailing in January to wake the trees up for the Spring. The tool storage was installed and a Crowdfunder

through Aviva raised more than £7,500 to enable us to install a secure composting toilet at the Orchard, which was launched by Southend Mayor at Blossom Day in May 2022.



REACH Wellbeing Hub

The REACH Wellbeing Hub has experienced an incredibly busy year, with significantly increased referrals from Primary Care from the Mental Health Nurses team, social prescribers and specialist mental health services. The Wellbeing Hub support has been delivered over the phone, in person and on Zoom. Members undertake an assessment and are referred to the most appropriate specialist support to meet their needs. A dedicated Outreach Worker provided additional capacity to support the Primary Care Mental Health Nurse on Canvey Island.

We delivered the Suicide and Depression Prevention Pathway, responding to people referred by Primary Care with up to 6 weekly telephone calls to support the wellbeing and recovery of individuals.

The Outreach & Engagement Team worked in partnership with mental health services to work with people that have been under the care of secondary mental health services.

We delivered and sustained a range of support groups and peer groups through the REACH Wellbeing Hub across Southend, Castle Point, Rochford and online on the Zoom platform. Groups included a walking group, meditation, art and crafts, music and gardening.

The Wellbeing Hub received 1,573 referrals to the Hub and associated projects in the year, representing a 248% increase in demand from 2020-21.

REACH has become an integral part of the mental health system in Southend, Castle Point and Rochford and a viable intervention and source of support for NHS services to refer individuals into. 48% of referrals originated from NHS Primary Care Services and 21% of referrals came from Secondary Care Mental Health Services.



REACH Recovery College

The REACH team have delivered a wide range of courses and workshops across South East Essex and on Zoom. Courses were developed and delivered in co-production with people with lived experience of mental health issues. Workshops and courses spanned a range of subjects and issues including: Managing Anxiety; Dealing with Panic Attacks;

Confidence and Self-Esteem; Online Cookery; Mindfulness; and Digital Arts.

REACH Recovery College successfully delivered courses to 731 students during the year and provided 1,070 individual course, workshop and group sessions.

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

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

Early analysis of outcomes for the REACH Wellbeing Hub and Recovery College suggests that engagement with the service is having a positive impact on individuals mental health and wellbeing, with average SWEMWBS scores increasing from 12 to 19. PHQ9 depression scale scores dropped from average 15 (moderately severe depression) to 11 (moderate depression),

and secondary care usage dropped from 38% of individuals to 23% of individuals accessing secondary care services. In addition to this, A&E attendances for mental health crises reduced from 18% of individuals attending in the previous 3 months to 13%, demonstrating a reduction in demand on costly NHS services.



Talking Together and Therapy Links

Following its establishment during the initial part of the COVID pandemic, we have continued the Talking Together befriending project during the year. We have recruited, trained and supported befriending volunteers, matching them up with people that would benefit from a weekly telephone call. During the year we worked with 55 volunteers and 64 befriendees.

Case Study

S is receiving calls from a befriending volunteer who has a bipolar diagnosis, herself, and was a former befriender of Talking Together. They have formed a really positive connection and S says she really enjoys her befriender calling and chatting about daily living and closer, more personal issues. She is lucid and present on calls, despite her alcohol use. There is a lot of historic loss and grief that S says she has been self-medicating around for a long period. She is trying to work on her alcohol use so she can focus on resolving some of her historic things. Commenting on her befriending match, S said: “She’s an absolute diamond, loveliest lady, where did you find her?!”

In the latter part of the year we piloted a new paid for counselling service, Therapy Links. There is proving to be a high demand for counselling and we hope that Trust Links can help provide an affordable offer that will be self-sustaining, whilst improving the wellbeing and outcomes of those that would benefit from it. By May 2022 there were 14 active cycles of counselling sessions per week in mixed modes of face-to-face, telephone and video conferencing.

Trust Links Training

Mental Health training was provided for our staff, volunteers and external partners through the year. The offering included Mental Health First Aid, Suicide First Aid and Mental Health Awareness training. Partners included Wellbeing@Garons Park and Southend Council.

Carers Services

We continued providing counselling, listening support and peer support groups for unpaid carers in Southend Borough for the first half of the year. The contract moved from Southend Carers to Carers First in October 2021, so Trust Links was no longer funded to run carers services after the contract change. Some carers transferred to the new provider, whilst some of the carers peer support groups have transitioned to come under the auspice of the REACH Wellbeing Hub.

ECO Days

In order to help fulfil our environmental education and awareness objective, we established the Eco Days project during the year, in partnership with Southend Council and the REMEDY project. We have delivered weekly environmental workshops spanning a range of activities including: Repair café; Make do and Mend sewing workshops; energy saving information sessions; foraging, cooking and preserving; gardening for food and encouraging wildlife rich habitats. During the course of the

year we delivered 23 Eco Days workshops, with 320 attendances. We also established a dedicated Eco Days Facebook page, which gained 381 followers and posts reaching nearly 5,000 over the course of a month. We are excited to expand Eco Days to other parts of Essex over the next year.

We partnered with Othona in Bradwell-on-Sea to organise the Essex Green Weekend, which took place in May 2022.



Children and Youth Projects



Youth Links has gone from strength to strength, delivering peer support and positive activity groups for young people of secondary school age to improve mental health and wellbeing. We have expanded our groups to deliver two at Westcliff and one at Thundersley after school hours. We have worked with 95 young people of which 41 have regularly attended Youth Links sessions in Westcliff and Thundersley. In addition to the centre-based delivery, we have enjoyed a number of trips including: boat trip, paddleboarding trip, trip to Othona

Bradwell, a dodgeball trip, a charity walk along the pier and to Luminocity in Southend. We have also arranged for workshops to take place at the Westcliff site, including a Jubilee arts project and a film workshop. Members of the youth group have also volunteered at the Mayor's Tea Party, the Shoeburyness Summer Fayre, Hamlet Court Road in Harmony and to raise money for Trust Links at the Southend Halloween Carnival. The team regularly receive referrals from GP surgeries, EWMHS, local schools, other professionals and parents.



Learning Together ran throughout the year, providing educational and therapeutic activities for young people that have struggled to engage with mainstream school. We provided positive activities and psychoeducation in a safe and nurturing environment, and as a result 50% of the young people in attendance have re-engaged with school on some level, with 5

young people returning to school on a full-time basis. In addition to funding from BBC Children in Need, Learning Together is now also funded by the NHS so that additional sessions can be offered in partnership with more schools. Learning Together has supported 28 young people over the financial year.





Working in partnership with A Better Start Southend, **Families Growing Together** has blossomed through the year, with sessions for families with children under 4 years at our Shoeburyness site each Monday and at Westcliff on Fridays. We have built sandpits, mud kitchens and willow dens at each site, with a range of other facilities to appeal to toddlers and their families, including a magical storytime area. We worked with 89 families, comprising 103 care givers and 116 children aged 0 to 4. We also held a hugely successful

Emergency Services Day attracting over 200 families to the Westcliff garden for the event. We are planning to introduce sessions for dads on Saturday mornings in 2022.

Dig It Youth ran from April to October each week at Growing Together Shoeburyness on Wednesdays. The group was thoroughly enjoyed by the young people that attended, with activities including gardening, crafts, drama and cooking. 17 young people attended from the local area.

The Youth Team delivered Wellbeing Workshops to students at 3 local secondary schools online, around the themes of confidence building, resilience, understanding stress and anxiety, self-care and body image. Sessions were delivered to each year group,

with approximately 800 students in attendance in total, with longer more in-depth workshops being run in the evening with more than 60 students. Feedback from students was that these sessions were overwhelmingly helpful.

Case Study

Child C is a young man aged 14 who struggles to manage anxiety. He was first referred to Trust Links and the Learning Together project by Southend City Council as his family were being supported by Social Services for a number of reasons, including C's refusal to attend school. When we first met C he was highly anxious, would hide behind his mum, struggled to make eye contact and would only mutter single words in response to questions asked. C initially refused to come into the room where sessions were held, often standing outside in tears with his mum.

Through gentle, graduated exposure, C was slowly able to join in more of each session, and as his confidence grew he started to learn more about his mental health, his anxiety triggers and the tools and techniques he can utilise to effectively manage his emotions. In addition to the Learning Together project,

C started attending our youth group once a week in the evening, giving him further opportunities to make friends with other young people and grow his confidence by trying a range of new activities.

C is now a confident and insightful young man. He can often be relied upon to comfort and support other new members of each group that he attends. C has also been on the youth panel of several interviews of new employees joining the youth team, further demonstrating his growth and ability to positively communicate with others. C still attends our youth group, but no longer needs to attend the Learning Together project as he has now returned to school full-time. Social services have now closed the family's case as the situation has improved so much, with Trust Links now supporting the entire family including C's sibling via our youth group.

ACHIEVEMENT AND PERFORMANCE

The gross income for the period April 2021 to March 2022 amounted to £1,600,022 from the Charity's own generated income, grants, donations and commissioned services. Resources expanded for the same period totalled £1,437,506 with the majority being applied to staffing costs in support of projects and the Charity's administration. The Charity received a generous donation

of £112,000 which was used to re-pay the mortgage on the Rochford property. It was also possible to claim Gift Aid of £28,000 on this donation.

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



FINANCIAL REVIEW

Policies on reserves

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

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

The General Unrestricted Reserves of £304,697 at 31 March 2022 represent approximately 18% (2 months) of the total expenditure budget (excluding capital expenditure) for the year ended 31 March 2023. The Board are endeavouring to gradually increase this towards the objective of 50% (six months) over the coming years, while recognising that this may not be achievable every year if existing activities are to be sustained.

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

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

Apart from expertise in many areas, a charity needs to have a healthy funding base to

succeed in its objectives. Trust Links has been fortunate to obtain funding from a variety of sources since its inception.

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

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

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

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

Availability and adequacy of assets of each of the funds

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

Share Capital

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of The Governing Document and Constitution of The Charity

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

The Methods Adopted For The Recruitment and Appointment of New Trustees

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

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

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



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

Mr R Bates

Dr A Bhattacharyya

(Resigned 13 October 2021)

Mr P M Bridges

Mr W A Choudhry

Mr C Flood

Mr R B Olver

Ms J Phillips

Mr K Spencer

Mr C Turrell

Mr P Taylor

Mr H Burgess

Ms L Eddy

Company secretary

Mr M A King

Patron

Mrs J Allen-King OBE

Board of Directors / Trustees

We regularly review the composition of our trustee board to ensure we have a wide range of skills and experience. At the end of the year, we commenced a recruitment campaign to recruit new trustees to the board.

Staffing

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



Volunteers

Volunteers provide valuable support to the running of all Trust Links projects. We have recruited a full-time Volunteer Co-ordinator, to ensure that high calibre volunteers are recruited, inducted, trained, and supported. During the year we were fortunate to have 129 active volunteers, including 36 Talking Together befriending volunteers, 49 Growing Together garden volunteers, qualified counsellors, Eco Days volunteers and events volunteers. We are grateful to them for their commitment and support, making a significant contribution to the success of Trust Links in our communities.

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

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



Auditor

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

Disclosure of information to auditor

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

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



Mr R B Olver
Trustee

Dated: *24 July 2022*



STATEMENT OF TRUSTEES' RESPONSIBILITIES

(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

The Trustees are also responsible for the contents of the Trustees' Report and the responsibility of the independent examiner in relation to the Trustees' Report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

Opinion

We have audited the financial statements of Trust Links Limited (the 'company') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

- Enquiry of management, those charged with governance around actual and potential litigation and claims.
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities including those leading to material misstatement in the financial statements or non-compliance with laws and regulations. This risk increased the more that compliance with a law and regulation is removed from the events and transactions reflected in the financial statements as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

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

Mr. Roger Baines FCA (Senior Statutory Auditor)



for and on behalf of Maynard Heady LLP

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

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	168,735	5,698	174,433	26,565	-	26,565
Charitable activities	4	66,001	1,357,637	1,423,638	41,793	1,037,771	1,079,564
Investments	5	1,951	-	1,951	2,772	-	2,772
Total income		236,687	1,363,335	1,600,022	71,130	1,037,771	1,108,901
Expenditure on:							
Charitable activities	6	74,034	1,361,988	1,436,022	42,641	993,732	1,036,373
Other	10	1,484	-	1,484	7,238	-	7,238
Total resources expended		75,518	1,361,988	1,437,506	49,879	993,732	1,043,611
Net income for the year/ Net movement in funds		161,169	1,347	162,516	21,251	44,039	65,290
Fund balances at 1 April 2021		356,481	284,525	641,006	335,230	240,488	575,718
Fund balances at 31 March 2022		517,650	285,872	803,522	356,481	284,525	641,006

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

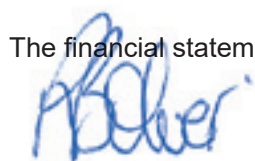
All income and expenditure derives from continuing activities.

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

BALANCE SHEET

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		409,802		401,838
Investments	12		-		1
			<hr/>		<hr/>
			409,802		401,839
Current assets					
Debtors	13	68,201		55,776	
Cash at bank and in hand		574,664		581,236	
		<hr/>		<hr/>	
		642,865		637,012	
Creditors: amounts falling due within one year	15	(249,145)		(261,674)	
		<hr/>		<hr/>	
Net current assets			393,720		375,338
			<hr/>		<hr/>
Total assets less current liabilities			803,522		777,177
			<hr/>		<hr/>
Creditors: amounts falling due after more than one year	16		-		(136,171)
			<hr/>		<hr/>
Net assets			803,522		641,006
			<hr/>		<hr/>
Income funds					
<u>Restricted funds</u>					
General restricted funds		89,023		96,710	
Fixed asset funds		196,849		187,815	
		<hr/>		<hr/>	
	18		285,872		284,525
<u>Unrestricted funds</u>					
General unrestricted funds		304,697		142,458	
Fixed asset funds		212,953		214,023	
		<hr/>		<hr/>	
	19		517,650		356,481
			<hr/>		<hr/>
			803,522		641,006
			<hr/>		<hr/>

The financial statements were approved by the Trustees on 24 July 2022



Mr R B Olver
Trustee

Company Registration No. 04351216

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	21		165,686		228,019
Investing activities					
Purchase of tangible fixed assets		(34,216)		(64,007)	
Proceeds on disposal of subsidiaries		1		-	
Investment income received		1,933		2,770	
Net cash used in investing activities			(32,282)		(61,237)
Financing activities					
Repayment of bank loans		(139,976)		(3,410)	
Net cash used in financing activities			(139,976)		(3,410)
Net (decrease)/increase in cash and cash equivalents			(6,572)		163,372
Cash and cash equivalents at beginning of year			581,236		417,864
Cash and cash equivalents at end of year			574,664		581,236

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the company's deed of trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The company is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

Nature of income

Categories of Income

Income recognition

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

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

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

1 Accounting policies

(Continued)

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

Income recognition

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

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

Income from legacies

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

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

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

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

1 Accounting policies

(Continued)

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.

Accounting for deferred income and income received in advance

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

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

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

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

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

1.5 Expenditure

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

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

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

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

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

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

1.6 Tangible fixed assets

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

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

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	28,735	5,698	34,433	16,215
Job Retention Scheme grant	-	-	-	10,350
Exceptional one-off donation	140,000	-	140,000	-
	<u>168,735</u>	<u>5,698</u>	<u>174,433</u>	<u>26,565</u>

4 Charitable activities - Income

	Plant sales	Events, training and courses	Charges for day services	Grant income	Contracts and commission income	Total 2022	Total 2021
	2022	2022	2022	2022	2022		
	£	£	£	£	£	£	£
Recovery College	-	-	-	98,250	244,001	342,251	269,001
Trust Links	122	500	263	302,976	7,146	311,007	304,363
Growing Together	1,773	1,000	43,197	384,555	-	430,525	236,025
Wellbeing Hub	-	-	-	137,715	202,140	339,855	270,175
	<u>1,895</u>	<u>1,500</u>	<u>43,460</u>	<u>923,496</u>	<u>453,287</u>	<u>1,423,638</u>	<u>1,079,564</u>
Analysis by fund							
Unrestricted funds	1,895	500	43,460	13,000	7,146	66,001	41,793
Restricted funds	-	1,000	-	910,496	446,141	1,357,637	1,037,771
	<u>1,895</u>	<u>1,500</u>	<u>43,460</u>	<u>923,496</u>	<u>453,287</u>	<u>1,423,638</u>	<u>1,079,564</u>

4 Charitable activities - Income

(Continued)

For the year ended 31 March 2021

	Plant sales	Events, training and courses	Charges for day services	Grant income	Contracts and commission income	Total 2021
	£	£	£	£	£	£
Recovery College	-	-	-	25,000	244,001	269,001
Trust Links	-	230	3,385	233,148	67,600	304,363
Growing Together	591	-	37,587	197,847	-	236,025
Wellbeing Hub	-	-	-	-	270,175	270,175
	<u>591</u>	<u>230</u>	<u>40,972</u>	<u>455,995</u>	<u>581,776</u>	<u>1,079,564</u>
Analysis by fund						
Unrestricted funds	591	230	40,972	-	-	41,793
Restricted funds	-	-	-	455,995	581,776	1,037,771
	<u>591</u>	<u>230</u>	<u>40,972</u>	<u>455,995</u>	<u>581,776</u>	<u>1,079,564</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	<u>1,951</u>	<u>2,772</u>

6 Charitable activities - Expenditure

	Plant sales	Events, training and courses	Charges for day services	Grant income	Contracts and commission income	Total 2022	Total 2021
	2022 £	2022 £	2022 £	2022 £	2022 £	£	£
Staff costs	3,040	890	3,191	755,822	388,036	1,150,979	781,958
Various other expenses	15,356	4,517	16,123	105,526	38,903	180,425	153,937
Professional fees	477	140	501	7,951	373	9,442	20,164
Insurance	651	191	684	2,651	6,121	10,298	8,932
Utilities	2,669	781	2,802	6,028	8,000	20,280	21,388
Building costs	499	146	524	25,064	5,238	31,471	22,528
	<u>22,692</u>	<u>6,665</u>	<u>23,825</u>	<u>903,042</u>	<u>446,671</u>	<u>1,402,895</u>	<u>1,008,907</u>
Share of support costs (see note 7)	181	63	4,159	14,683	7,166	26,252	20,805
Share of governance costs (see note 7)	9	7	208	4,484	2,167	6,875	6,661
	<u>22,882</u>	<u>6,735</u>	<u>28,192</u>	<u>922,209</u>	<u>456,004</u>	<u>1,436,022</u>	<u>1,036,373</u>
Analysis by fund							
Unrestricted funds	22,882	6,715	28,192	15,200	1,045	74,034	42,641
Restricted funds	-	20	-	907,009	454,959	1,361,988	993,732
	<u>22,882</u>	<u>6,735</u>	<u>28,192</u>	<u>922,209</u>	<u>456,004</u>	<u>1,436,022</u>	<u>1,036,373</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Depreciation	26,251	-	26,251	20,806	-	20,806
Audit fees	-	6,840	6,840	-	6,600	6,600
Bank charges	-	35	35	-	61	61
	<u>26,251</u>	<u>6,875</u>	<u>33,126</u>	<u>20,806</u>	<u>6,661</u>	<u>27,467</u>
Analysed between Charitable activities	<u>26,251</u>	<u>6,875</u>	<u>33,126</u>	<u>20,806</u>	<u>6,661</u>	<u>27,467</u>

Governance costs includes payments to the auditors of £6,840 (2021- £6,600) for audit fees.

8 Trustees

K Spencer was reimbursed during the year for a software licence totalling £180 (2021 - £38.40). No other Trustee (or any persons connected with them) received any remuneration or benefits from the company during the year.

9 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>58</u>	<u>49</u>

Employment costs

	2022 £	2021 £
Wages and salaries	<u>1,150,979</u>	<u>781,958</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,000 - £70,000	<u>1</u>	<u>-</u>

Of the employees whose emoluments exceed £60,000, no employees have retirement benefits accruing under defined benefit pension schemes.

10 Other

	Unrestricted funds 2022	Unrestricted funds 2021
Mortgage interest	1,484	7,238

11 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Computer equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2021	415,776	65,524	19,115	42,364	542,779
Additions	24,630	4,523	5,063	-	34,216
At 31 March 2022	440,406	70,047	24,178	42,364	576,995
Depreciation and impairment					
At 1 April 2021	46,881	63,437	1,888	28,736	140,942
Depreciation charged in the year	8,497	1,945	7,064	8,745	26,251
At 31 March 2022	55,378	65,382	8,952	37,481	167,193
Carrying amount					
At 31 March 2022	385,028	4,665	15,226	4,883	409,802
At 31 March 2021	368,896	2,087	17,227	13,628	401,838

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

12 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2021	1
Disposals	(1)
At 31 March 2022	-
Carrying amount	
At 31 March 2022	-
At 31 March 2021	1

12 Fixed asset investments**(Continued)**

		2022	2021
	Notes	£	£
Other investments comprise:			
Investments in subsidiaries		-	1
		<u> </u>	<u> </u>

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

13 Debtors

		2022	2021
		£	£
Amounts falling due within one year:			
Trade debtors		28,165	31,780
Other debtors		17	-
Prepayments and accrued income		40,019	23,996
		<u> </u>	<u> </u>
		<u>68,201</u>	<u>55,776</u>

14 Loans and overdrafts

		2022	2021
		£	£
Bank loans		-	139,978
		<u> </u>	<u> </u>
Payable within one year		-	3,807
Payable after one year		-	136,171
		<u> </u>	<u> </u>

15 Creditors: amounts falling due within one year

		2022	2021
	Notes	£	£
Bank loans	14	-	3,807
Other taxation and social security		-	12,028
Deferred income	17	203,165	213,356
Payments received on account		-	1,760
Trade creditors		28,958	22,453
Other creditors		4,129	-
Accruals and deferred income		12,893	8,270
		<u> </u>	<u> </u>
		<u>249,145</u>	<u>261,674</u>

16 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	14	-	136,171

Held within creditors at the previous 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.

The mortgage was repaid in full during the year.

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.

17 Deferred income

	2022 £	2021 £
Other deferred income	203,165	213,356

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	203,165	213,356
Movements in the year:		
Deferred income at 1 April 2021	213,356	114,871
Released from previous periods	(174,856)	(164,084)
Resources deferred in the year	164,665	262,569
Deferred income at 31 March 2022	203,165	213,356

18 Restricted funds

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

	Movement in funds				Movement in funds			
	Balance at 1 April 2020	Net income / (expenditure)	Transfers	Balance at 31 March 2021	Balance at 1 April 2021	Net income / (expenditure)	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
General funds	84,229	44,039	(31,558)	96,710	96,710	1,347	(9,034)	89,023
Fixed asset funds	156,257	-	31,558	187,815	187,815	-	9,034	196,849
	<u>240,486</u>	<u>44,039</u>	<u>-</u>	<u>284,525</u>	<u>284,525</u>	<u>1,347</u>	<u>-</u>	<u>285,872</u>

19 Unrestricted funds

The income funds of the charity include the following unrestricted funds comprising the following unexpended balances:

	Movement in funds				Movement in funds			
	Balance at 1 April 2020	Net income / (expenditure)	Transfers	Balance at 31 March 2021	Balance at 1 April 2021	Net income / (expenditure)	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
General funds	132,851	21,251	(11,644)	142,458	142,458	161,169	1,070	304,697
Fixed asset funds	202,379	-	11,644	214,023	214,023	-	(1,070)	212,953
	<u>335,230</u>	<u>21,251</u>	<u>-</u>	<u>356,481</u>	<u>356,481</u>	<u>161,169</u>	<u>-</u>	<u>517,650</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

21 Cash generated from operations	2022 £	2021 £
Surplus for the year	162,516	65,290
Adjustments for:		
Investment income recognised in statement of financial activities	(1,951)	(2,772)
Depreciation and impairment of tangible fixed assets	26,251	20,806
Movements in working capital:		
(Increase)/decrease in debtors	(12,408)	4,579
Increase in creditors	1,469	41,631
(Decrease)/increase in deferred income	(10,191)	98,485
Cash generated from operations	165,686	228,019