

Company Registration Number - 04351216

The Charity Registration Number is :- 1092324

Trust Links Limited
Report and Accounts
31 March 2018

Trust Links Limited

Report and accounts for the year ended 31 March 2018

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Trustees' Annual Report for the year ended 31 March 2018

The Trustees present their Report and Accounts for the year ended 31 March 2018, 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 R Bates
Mr C J Turrell
Mr K Pachalko
Mr R Olver
Ms J Phillips
Mr P Bridges

The following persons served as Trustees during the year ended 31 March 2018 :-

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		18 October 2017
Mr R Bates		
Mr C J Turrell		
Mr G Carey		28 March 2018
Mr K Pachalko		
Mr J Nyamayaro		18 October 2017
Mr R Olver		
Ms J Phillips		
Mr P Bridges	18 October 2017	

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 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.

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

Trust Links

Trust Links has had a busy and successful year in 2017-18. We have sustained the popular Growing Together projects in Westcliff, Shoeburyness and Thundersley with the support of a number of funders and partners. We have also launched Growing Together Rochford on Fridays at Rocheway. We continued to co-ordinate and manage the REACH Recovery College for South East Essex for the second year of its two year pilot phase and are pleased to have a further year's funding confirmed. We continue to work in partnership with a number of partners in Southend to deliver the Southend Carers Hub, with positive outcomes for unpaid carers in the borough through counselling, listening support and peer support groups.

We were delighted to welcome Professor Jules Pretty, Deputy Vice Chancellor from University of Essex, as our keynote speaker at our Annual General Meeting in October. We are pleased to be working with Professor Pretty and his team to further capture quantitative data on the impact of our Growing Together projects over the next three years.

Trust Links have purchased a minibus with funding from Morrisons Foundation. This is already proving to be incredibly useful to transport Growing Together members and REACH students between sites as well as to go on excursions.

We have had excellent support from the local community throughout the year. The third Walking Together sponsored walk was a success with a circular walk from Rocheway. 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.

Trust Links has successfully registered as a Recognised Training Centre with Gateway Qualifications and look forward to being in a position to deliver accredited courses and qualifications in the future.

Rocheway

In February 2018 the assets and liabilities of Disability Essex (Essex Disabled People's Association Ltd - Charity Number 1102596) formally transferred to Trust Links as a likeminded charity. Trust Links now runs the centre in Rocheway, which has proven to be an excellent base for the REACH Recovery College and some of the administrative functions of Trust Links as it continues to grow. Growing Together Rochford maintains the grounds on a Friday. The centre has hosted various courses, workshops and programmes for Trust Links and will be an excellent resource for the charity and its partners in the future.

We have started a Youth Group on Friday evenings at Rochford with funding from the Essex Police & Crime Commissioner and support from Essex Youth Service. This group is proving to be popular and has had a significant impact on the young people that have attended it. During the year 24 individuals have attended the group with average attendance of 13 children regularly attending.

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Growing Together Westcliff

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

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

We provide practical, emotional and listening help and support to project members in a holistic person-centred way. In partnership with Southend Adult Community College we provide accredited training in horticulture and vocational skills including first aid, food hygiene, manual handling and health and safety. A variety of other positive activities are organised including weekly yoga classes, music, art, football, creative writing and woodwork as well as a weekly Job Club to help members find suitable employment. Over the course of the year, the project supported 120 adults, the majority of whom have mental health problems.

During 2017 we undertook an evaluation of the Growing Together Westcliff and Shoeburyness projects. Growing Together measures the impact of the project using the Short Warwick-Edinburgh Mental Wellbeing Scale (SWEMWBS) and the project's own Growing Together Outcomes Measure (GTOM). Data from 177 members (service users) contributed to the evaluation. SWEMWBS reviews identified a 25% positive change in the scores from a sample of 30 members, using a baseline assessment and a 6 month review. There was a measurable improvement in all of the scores including being optimistic about the future, feeling relaxed, being close to others and thinking clearly. The GTOM assessments with 54 members identified that Growing Together improves: physical fitness; people feeling comfortable meeting new people; the capacity to learn new skills; and opportunities for volunteering and entering employment. Members also felt that the project helped them rely less upon other services.

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

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

We continue with our plans to develop the Growing Together Westcliff 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.

The kitchen at Growing Together Westcliff has been refitted, enabling volunteers and members to cook lunches and provide cookery tuition using these new facilities.

Growing Together Westcliff has hosted a Victorian Heritage Gardens course each month, with funding from the Heritage Lottery Fund. The project has helped develop a potager area adjacent to the main building and has included several trips to other gardens as part of the group's learning.

Trust Links have been awarded £100,000 per year over the next three years from the Big Lottery Fund Reaching Communities towards sustaining the Growing Together Westcliff and Growing Together Shoeburyness projects. This funding commences April 2018.

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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 Years 5 every Monday and the Women's Only Group on Wednesday afternoons is popular and well supported. Over the course of the year a total of 44 members have been supported at Growing Together Shoeburyness member days, 16 members have regularly attended the Women's group and 48 children from Friars Primary school.

Southend Adult Community College deliver the Level 1 Diploma in Horticulture at Growing Together Shoeburyness on Tuesdays.

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. We have secured three year's funding for these projects from BBC Children in Need.

Growing Together Shoeburyness has also hosted a home education group and women's Asperger's group on Fridays.

The garden continues to develop and mature, with new features developed in response to the needs of members and beneficiary groups. We had a spate of vandalism on the site and have installed CCTV to help prevent this, following a successful Crowdfunding campaign.

We were delighted to have been awarded the Green Flag Community Award for Growing Together Shoeburyness during the year.

Growing Together Thundersley

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

On Tuesdays we provided gardening activities for adults with learning disabilities and dementia in partnership with Carers Choices.

We delivered the 'Grow It, Cook It, Eat It' course at Thundersley and Rochford funded by Public Health and a 'Gardening Fit' course including gardening and gentle exercise.

Trust Links is working in partnership with Castle Point Borough Council and Rochford District Council to deliver the Roots to Work programme, funded by the Department for Work and Pensions. This programme will work with 23 individuals to help them move towards employment through confidence building activities, work experience and therapeutic gardening in Rochford and Thundersley.

We have developed a Community Shed at Growing Together Thundersley. Run by volunteers, the project will provide an opportunity for men and women to come together to undertake woodworking projects and other craft activities, with the aim of reducing isolation and developing skills.

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 2017 and early 2018, enjoyed by members and the public. We had a very successful Apple Day in October and the fourth annual Wassailing event in January 2018.

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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. During the course of the year we supported 255 unpaid carers.

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

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

REACH Recovery College

The pilot phase of the REACH Recovery College continued to progress well during the course of the year. We have developed a suite of courses in partnership with Rethink Mental Illness, EPUT NHS Trust and other agencies, focussed on wellbeing and recovery. Our REACH Out 'induction and wellness' groups have proven to be very popular. All of the REACH provision has been developed through co-production with people with lived experience of mental health issues, which is at the heart of the ethos of REACH. Over the past year REACH has worked with 260 students, 172 of whom have attended courses.

We have been working with Anglia Ruskin University to evaluate the impact of REACH and have been working with commissioners to support the design process for the Recovery College going forward.

Community Projects

Trust Links is supporting Urban Farmers to develop their social enterprise in Southend. We are exploring how this social enterprise can work alongside Trust Links for the benefit of vulnerable adults and the environment.

Trust Links gained the free hire of a shop on Hamlet Court Road in Westcliff, which has hosted various groups including carers groups, REACH activities and partner agencies.

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

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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. Our Volunteer and Peer Support Co-ordinators (job share) provide consistent oversight, co-ordination and supervision of volunteers across all of our projects and sites.

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

The gross income for the period April 2017 to March 2018 amounted to £584,967 from the Charity's own generated income, grants, donations and commissioned services. Resources expended for the same period totalled £577,907 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.

Financial review

The charity's financial position at the end of the year ended 31 March 2018

The financial position of the charity at 31 March 2018 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2018	2017
	£	£
Net income	24,771	66,076
Unrestricted Revenue Funds available for the general purposes of the charity	271,879	247,442
Designated Fixed Asset Funds	2,711	-
Total Unrestricted Funds	274,590	247,442
Restricted Revenue Funds	97,224	114,601
Restricted Fixed Asset Funds	156,148	141,148
Total Restricted Funds	253,372	255,749
Total Funds	527,962	503,191

Financial review of the position at the reporting date, 31 March 2018 .

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.

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 28.

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 2018.

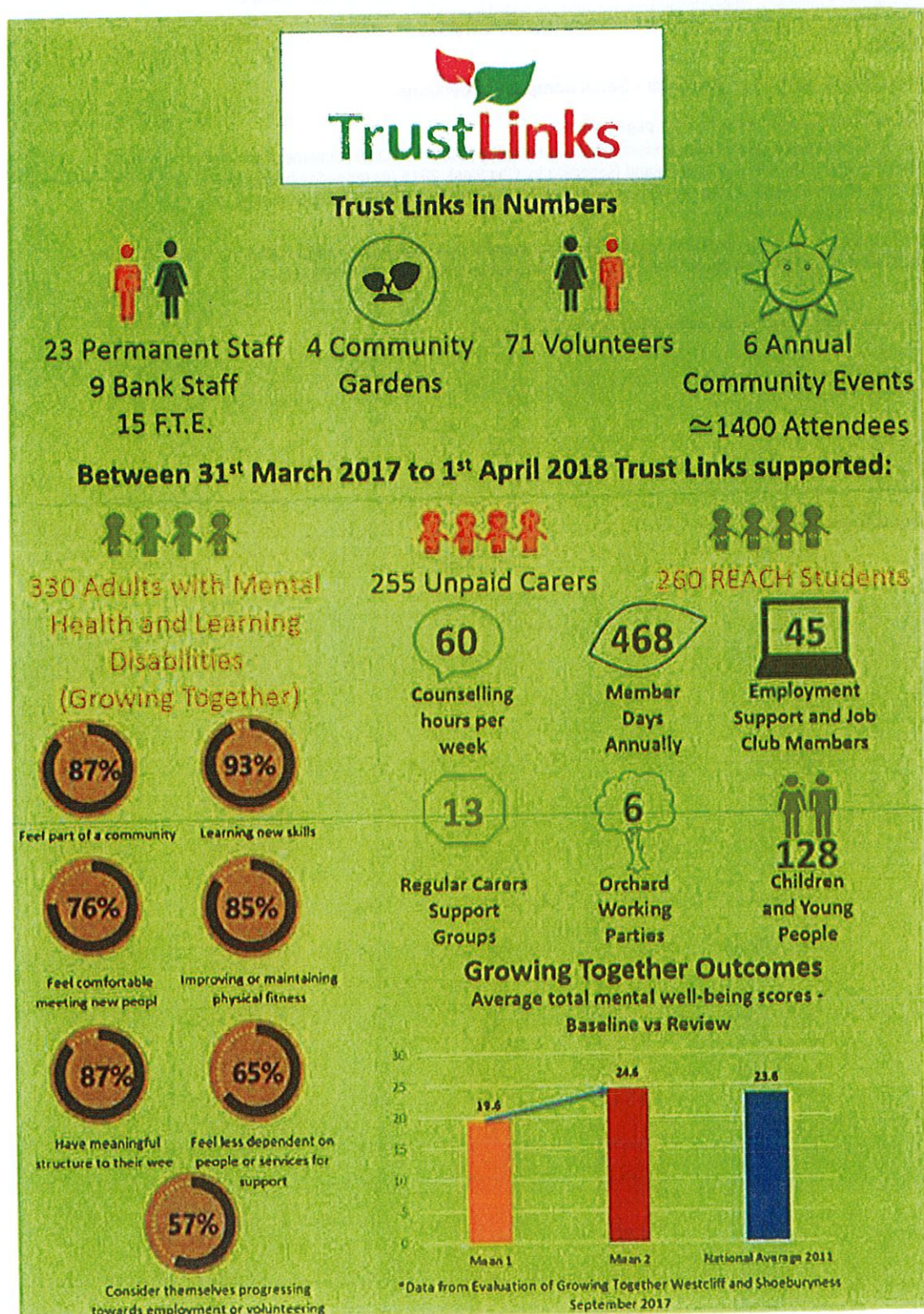


Director and Trustee

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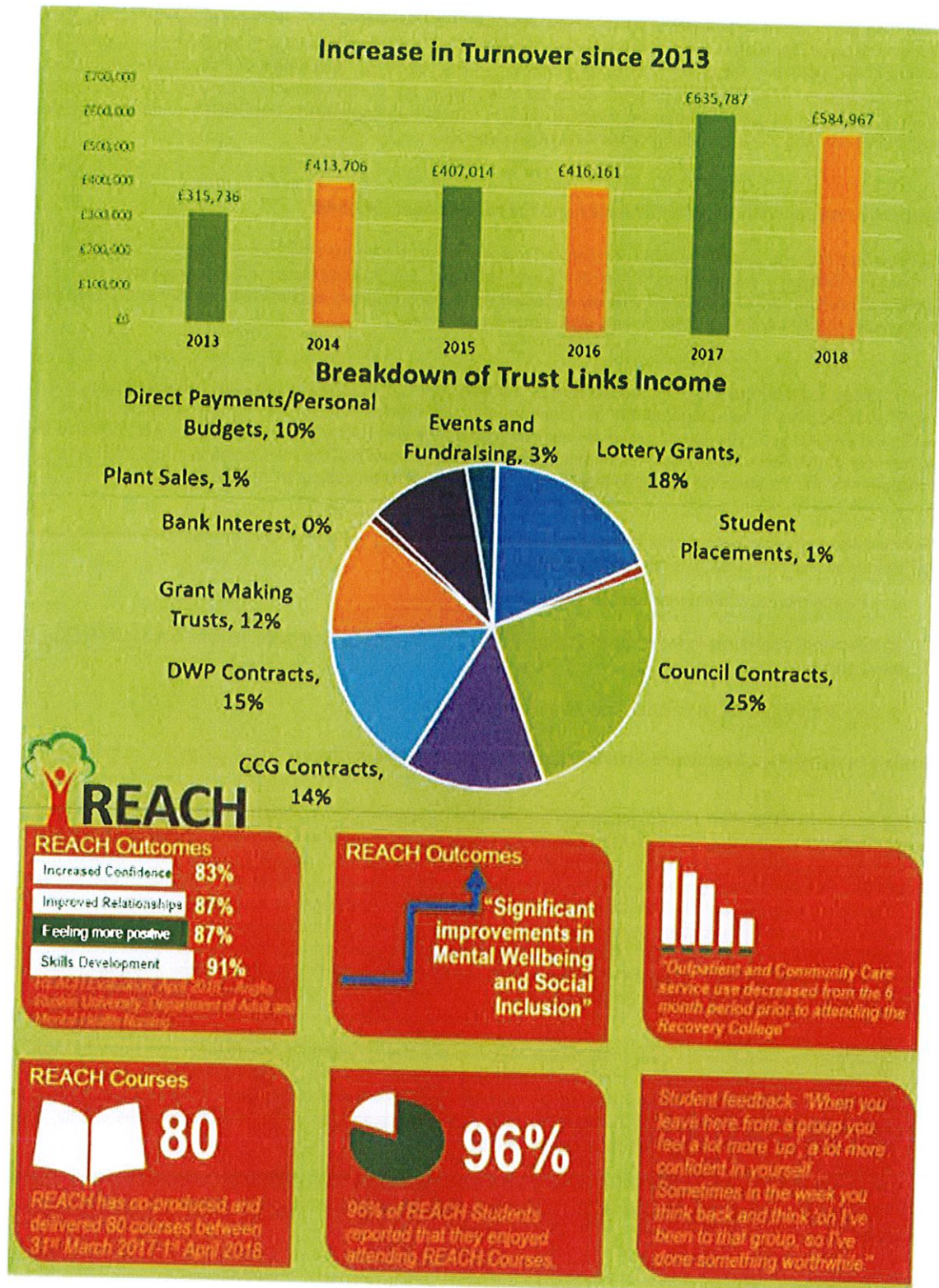
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Trust Links Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2018

I report on the financial statements of the charitable company on pages 1 to 27 for the year ended 31 March 2018 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 2018 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 :-

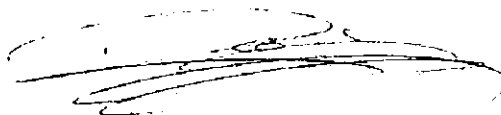
to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

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 12 October 2018

Trust Links Limited - Statement of Financial Activities for the year ended 31 March 2018

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2018, 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
		2018 £	2018 £	2018 £	2017 £
Income & Endowments from:					
Donations, Grants & Legacies	A1	42,514	301,054	343,568	346,090
Charitable activities	A2	87,671	151,857	239,528	286,784
Investments	A4	1,871	-	1,871	2,434
Other	A5	-	-	-	479
Total income	A	132,056	452,911	584,967	635,787
Expenditure on:					
Raising funds	B1	-	-	-	275
Charitable activities	B2	157,930	418,962	576,892	569,436
Other	B3	1,015	-	1,015	-
Total expenditure	B	158,945	418,962	577,907	569,711
Net income for the year		(26,889)	33,949	7,060	66,076
Transfers between funds	C	54,037	(36,326)	17,711	-
Net income after transfers	A-B-C	27,148	(2,377)	24,771	66,076
Net movement in funds		27,148	(2,377)	24,771	66,076
Reconciliation of funds:-					
Total funds brought forward	E	247,442	255,749	503,191	437,114
Total funds carried forward		274,590	253,372	527,962	503,190

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 22 to 28 form an integral part of these accounts.

Trust Links Limited - Statement of Financial Activities for the year ended 31 March 2018

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

	SORP Ref	Prior Year Unrestricted Funds 2017 £	Prior Year Restricted Funds 2017 £	Prior Year Total Funds 2017 £
Income & Endowments from:				
Donations, Grants & Legacies	A1	13,578	332,513	346,090
Charitable activities	A2	74,290	212,493	286,784
Other trading activities	A3	-	-	-
Investments	A4	2,434	-	2,434
Other	A5	479	-	479
Total income	A	90,781	545,006	635,787
Expenditure on:				
Raising funds	B1	275	-	275
Charitable activities	B2	97,674	471,761	569,436
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Total expenditure	B	97,949	471,761	569,711
Net gains on investments	B4	-	-	-
Net income for the year		(7,168)	73,245	66,076
Transfers between funds	C	51,326	(51,326)	-
Net income after transfers		44,158	21,919	66,076
Net movement in funds		44,158	21,919	66,076
Reconciliation of funds:-				
Total funds brought forward	E	203,284	233,830	437,114
Total funds carried forward		247,442	255,749	503,190

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 22 to 28 form an integral part of these accounts.

Trust Links Limited - Statement of Financial Activities for the year ended 31 March 2018

Trust Links Limited - Resources applied in the year ended 31 March 2018 towards fixed assets for Charity use:-

	2018 £	2017 £
Funds generated in the year as detailed in the SOFA	24,771	66,076
Resources applied on functional fixed assets	(232,321)	-
Net resources available to fund charitable activities	(207,550)	66,076

The notes attached on pages 22 to 28 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2018

Revenue accumulated funds

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last year Total Funds 2017 £
Accumulated funds brought forward	247,442	114,601	362,043	295,966
Recognised gains and losses before transfers	(26,889)	33,949	7,060	66,076
	220,553	148,550	369,103	362,042
(From)/To unrestricted revenue funds	(2,711)	(15,000)	(17,711)	-
Closing revenue funds	217,842	133,550	351,392	362,042

Fixed asset funds

	Designated Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last year Total Funds 2017 £
At 1 April	-	141,148	141,148	141,148
Transfer (to)/from revenue funds	2,711	15,000	17,711	-
At 31 March	2,711	156,148	158,859	141,148

Summary of funds

	Unrestricted and Designated funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last Year Total Funds 2017 £
Revenue accumulated funds	271,879	97,224	369,103	362,042
Fixed asset funds	2,711	156,148	158,859	141,148
Total funds	274,590	253,372	527,962	503,190

The notes attached on pages 22 to 28 form an integral part of these accounts.

Trust Links Limited - Statement of Financial Activities for the year ended 31 March 2018

Trust Links Limited
Income and Expenditure Account for the year ended 31 March 2018 as required by the
Companies Act 2006

	2018 £	2017 £
Income		
Income from operations	583,096	632,874
Investment income		
Interest receivable	1,871	2,434
Other operating income	-	479
Gross income in the year before exceptional items	584,967	635,787
Gross income in the year including exceptional items	584,967	635,787
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	561,827	563,414
Depreciation and amortisation	9,866	3,268
Fundraising costs	-	275
Governance costs	5,199	2,754
Other expenditure	1,015	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	577,907	569,711
Net income before tax in the financial year	7,060	66,076
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	7,060	66,076
Retained surplus for the financial year	7,060	66,076
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 22 to 28 form an integral part of these accounts.

Trust Links Limited - Balance Sheet as at 31 March 2018

		SORP		2018	2017
	Note	Ref		£	£
Fixed assets		A			
Tangible assets	9	A2		365,815	143,361
Investments held as fixed assets	10	A4		1	1
Total fixed assets				365,816	143,362
Current assets		B			
Debtors	11	B2	43,991	128,470	
Cash at bank and in hand		B4	273,315	244,067	
Total current assets			317,306	372,537	
Creditors: amounts falling due within one year	12	C1	(9,227)	(12,708)	
Net current assets				308,079	359,829
				673,895	503,191
Total assets less current liabilities					
Creditors: amounts falling due after more than one year	13	C2	(145,935)	-	
The total net assets of the charity				527,960	503,190

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

Restricted funds					
Restricted Revenue Funds	17	D2	97,224	114,602	
Restricted Fixed Asset Funds	17	D2	156,148	141,148	
			253,371		255,750
Unrestricted Funds					
Unrestricted Revenue Funds	17	D3	271,879	247,440	
			271,878		247,440
Designated Funds					
Designated Fixed Asset Funds	17	D3	2,711	-	
Total charity funds			527,960		503,190

Trust Links Limited - Balance Sheet as at 31 March 2018

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 2018

The notes attached on pages 22 to 28 form an integral part of these accounts.

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2018

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 (SOFAs) 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 2018

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 2018

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
Motor vehicles	25 % reducing balance
Plant and machinery	25 % straight line

Accounting for capital grants and fixed asset funds.

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

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

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

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

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

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

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

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

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

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 2018

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

Salary costs

	2018	2017
	£	£
Gross Salaries excluding trustees	419,027	324,207
Less key management personnel	(54,222)	(49,500)
Total salaries, wages and related costs	364,805	274,707

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 - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	2018 Deferred at year end	2017 Deferred at year end
	£	£	£	£	£
Prepaid Income	-	-	1,000	1,000	-
GTR Polytunnel	-	-	2,252	2,252	-
Awards For All	-	-	527	527	-
Total	-	-	3,779	3,779	-
These deferrals are included in creditors			3,779	£	£

8 Deferred income - Restricted funds

	Opening Deferrals	Released from prior years	Received less released in year	2018 Deferred at year end	2017 Deferred at year end
	£	£	£	£	£
Comic Relief Scope 2	10,000	(10,000)	-	-	10,000
	500	(500)	-	-	500
Total	10,500	(10,500)	-	-	10,500

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2018

	2018 £	2017 £
These deferrals are included in creditors		10,500

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

9 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2017	163,378	63,124	-	226,502
Additions	208,707	-	23,814	232,321
At 31 March 2018	372,085	63,124	23,814	458,823
Depreciation				
At 1 April 2017	20,017	63,124	-	83,141
Charge for the year	3,963	-	5,904	9,867
At 31 March 2018	23,980	63,124	5,904	93,008
Net book value				
At 31 March 2018	348,105	-	17,710	365,815
At 31 March 2017	143,361	-	-	143,361

10 Investments held as fixed assets

	Investments in subsidiaries	Listed Investments	Other Classes of Investment	Total	Total
	£	£	£	£	£
Carrying values of investments					
At 1 April 2017	1	-	-	1	1
At 31 March 2018	1	-	-	1	1

11 Debtors

	2018 £	2017 £
Trade debtors	34,969	74,183
Prepayments and accrued income	7,855	5,737
Other debtors	1,167	48,550
	43,991	128,470

12 Creditors: amounts falling due within one year

	2018 £	2017 £
Bank loans and overdrafts	3,240	-
Accruals	2,208	2,208
Deferred Income - Unrestricted & designated funds	3,779	-
Deferred Income - Restricted funds	-	10,500
	9,227	12,708

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2018

13 Creditors: amounts falling due after one year

	2018	2017
	£	£
Bank loans and overdrafts	145,935	-

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

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

14 Income and Expenditure account summary

	2018	2017
	£	£
At 1 April 2017		
Transfers in for the year	503,190	437,114
At 1 April 2017	17,711	-
Surplus after tax for the year	520,901	437,114
	7,060	66,076
At 31 March 2018	<u>527,961</u>	<u>503,190</u>

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

At 31 March 2018

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	206,956	2,711	156,148	365,815
Investments at valuation:-				
Fixed asset investments	1	-	-	1
Current Assets	168,755	-	148,551	317,306
Current Liabilities	(9,227)	-	-	(9,227)
Long Term Liabilities	(145,935)	-	-	(145,935)
	<u>220,550</u>	<u>2,711</u>	<u>304,699</u>	<u>527,960</u>

At 1 April 2017

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

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

	Funds brought forward from 2017	Movement in funds in 2018	Transfers between funds in 2018	Funds carried forward to 2019
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	247,441	27,149	(2,711)	271,878
Designated Fixed Asset Funds	-	-	2,711	2,711
Total unrestricted and designated funds	<u>247,441</u>	<u>27,148</u>	<u>-</u>	<u>274,589</u>
Restricted funds:-				
Restricted Fixed Asset Funds	141,148	-	15,000	156,148
Recovery Collage	-	136	-	136
Trust Links Carers	-	7,487	-	7,487
CSDP Youth Group	-	1,300	-	1,300
Castle Point Green Gym	-	6,433	-	6,433
Castle Point Community Shed	-	1,041	-	1,041
ECC ICCF Grant	-	(11,320)	-	20,888
Big Lottery	32,008	3,686	-	3,686
Crowd Funding Pets Appeal	-	2,903	-	2,803
Stop Loan Sharks	-	(50,349)	(15,000)	17,244
Sundry Other Funds	82,593	-	-	-
Total restricted funds	<u>255,749</u>	<u>(2,377)</u>	<u>-</u>	<u>253,372</u>
Total charity funds	<u>503,190</u>	<u>24,771</u>	<u>-</u>	<u>527,961</u>

Trust Links Limited

Notes to the Accounts for the year ended 31 March 2018

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2018 £	2018 £	2018 £	2018 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	132,056	(158,945)	54,037	27,148
Restricted funds:-				
Recovery College	157,910	(157,774)	-	138
Trust Links Carers	53,037	(45,550)	-	7,487
CSDF Youth Group	5,215	(3,835)	-	1,380
Rochford Council Green Gym	3,000	(3,000)	-	-
Castle Point Green Gym	3,000	(3,000)	-	-
Castle Point Community Shed	11,116	(4,663)	-	6,433
ECC ICCF Grant	15,000	(13,959)	-	1,041
Children in Need	12,000	(12,000)	-	-
Big Lottery	10,000	(21,320)	-	(11,320)
Crowd Funding Pets Appeal	5,851	(2,185)	-	3,666
Stop Loan Sharks	5,000	(2,197)	-	2,803
Garfield Weston	10,000	(10,000)	-	-
Momsons	20,000	(20,000)	-	-
A D Charitable Trust	28,134	(28,194)	-	-
Comic Relief	20,297	(11,332)	-	8,965
Tesco St Laurence	2,000	(2,000)	-	-
Fowler Smith & Jones	2,000	(2,000)	-	-
Scope	2,000	(1,080)	-	920
ACT Foundation	3,000	(3,000)	-	-
Sundry Other Funds	84,281	(71,873)	(36,326)	(23,908)
	584,967	(577,907)	17,711	24,771

18 Details of transfers between funds in the year as shown in Note 17

The transfers shown in note 17 above are -

	2018 £	2,017 £
Transfers to/(from) Unrestricted Funds to cover deficits on Restricted Funds or when funds are lawfully reallocated		51,326
To/(from) Designated Fixed Asset Funds	2,711	
To/(from) Restricted Fixed Asset Funds	15,000	
To/(from) Restricted Revenue Funds	-	(51,326)
	17,711	-
Net transfers		

Trust Links Limited

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

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

19 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018 £	2018 £	2018 £	2017 £
Revenue grants from government and public bodies				
Castle Point Borough Council	-	67,366	67,366	32,250
Rochford Borough Council	-	7,713	7,713	2,250
Southend Borough Council	-	-	-	65,000
Total public sector revenue grants	-	75,079	75,079	99,500
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	41,611	-	41,611	13,578
Big Lottery Fund	-	10,000	10,000	27,750
ECC ICCF	-	15,000	15,000	33,074
Lloyds Foundation Grant	-	-	-	15,000
Carers Grant	-	53,036	53,036	34,500
Henry Smith	-	-	-	20,000
Veolia	-	-	-	20,179
Garfield Weston Foundation	-	10,000	10,000	15,000
DWP	-	1,200	1,200	58,000
Various Other	-	131,739	131,739	9,509
Total private sector revenue grants	41,611	220,975	262,586	246,590
Deferred funding release on tangible assets				
Morrisons	-	5,000	5,000	-
Unrestricted Fund	903	-	903	-
Total Deferred funding release on tangible assets	903	5,000	5,903	-
Total Donations, Grants and Legacies	42,514	301,054	343,568	346,090

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Trust Links Limited

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

20 Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
Primary purpose and ancillary trading				
Income from charitable activities	87,671	151,857	239,528	286,784
Total Primary purpose and ancillary trading	87,671	151,857	239,528	286,784

21 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
Bank Interest Receivable	1,871	-	1,871	2,434
Total investment income	1,871	-	1,871	2,434

22 Other income and gains

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
Summary of Other income				
Sundry other income	-	-	-	479
Total other income	-	-	-	479

23 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
Gross wages and salaries - charitable activities	101,107	317,920	419,027	324,207
Various other expenses	34,780	63,685	98,465	65,879
Professional fees	718	3,099	3,817	21,443
Insurance	2,132	6,591	8,723	8,944
Utilities	5,225	1,826	7,051	11,596
Building costs	8,521	16,223	24,744	131,345
Total direct spending	152,483	409,344	561,827	563,414

Trust Links Limited

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

24 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
<i>Financial costs</i>				
Depreciation	4,866	5,000	9,866	3,268
Support costs before reallocation	4,866	5,000	9,866	3,268
Total support costs	4,866	5,000	9,866	3,268

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

25 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
Independent Examiner's fees	-	2,604	2,604	2,298
Other governance costs	581	2,014	2,595	456
Total Governance costs	581	4,618	5,199	2,754

26 Total Charitable expenditure

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
Total direct spending	B2a 152,483	409,344	561,827	563,414
Total support costs	B2d 4,866	5,000	9,866	3,268
Total Governance costs	B2e 581	4,618	5,199	2,754
Total charitable expenditure	B2 157,930	418,962	576,892	569,436

27 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
	2018	2018	2018	2017
	£	£	£	£
Cost of fundraising activities	-	-	-	275
Total fundraising costs	B1 -	-	-	275

28 Other trading expenditure unrelated to fundraising or charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2018	2018	2018	2017
	£	£	£	£
Mortgage interest	1,015	-	1,015	-
Non charity expenditure	B3b 1,015	-	1,015	-

Trust Links Limited

Activity analysis of Income and expenditure for the for the year ended 31 March 2018

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

29 Analysis of income by activity

Activity	SOFA ref	2018 £	2017
Income from charitable activities			
Plant sales		4,166	5,222
Events		4,297	2,936
Training and courses		108	3,416
Charges for day services		55,930	45,097
Contracts		175,027	230,113
Total Income from charitable activities	A2	239,528	286,784
Summary of Total Income, including the items above			
Charitable activities	A2	239,528	286,784
Donations, Grants & Legacies	A1	343,568	346,091
Investment income	A4	1,871	2,434
Other income	A5	-	479
Total income as shown in the SOFA	A	584,967	635,788
Categories of income			
Income from non exchange transactions		584,967	635,788
		584,967	635,788

A comparative adjustment has been made from what was submitted on the year ended 31st March 2017 accounts. £186,227 has been moved from 'Donations, Grants & Legacies' to 'Contracts' as it was decided that this is a more accurate reflection on th type of charitable activity when reviewing this years accounts and so it was decided that a comparative adjustment be made.

30 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2018 £	2018 £	2018 £	2018 £	2017 £
Contracts					
Financial costs	-	9,171	-	9,171	3,268
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2018 £	2018 £	2018 £	2018 £	2017 £
Total Contracts	-	9,171	-	9,171	3,268
Total Governance costs as detailed in Note 25	-	5,199	-	5,199	2,754

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

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

Trust Links Limited

Activity analysis of income and expenditure for the for the year ended 31 March 2018
Analysis of support and governance costs by charitable activities

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads	Total
Contracts	5,199	9,171	-	-	14,370

31 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

Fundraising activities 2018	Fundraising activities 2017
£	£

Direct fundraising costs	-	275
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Governance costs

Governance costs 2018	Governance costs 2017
£	£

Other Expenditure - Governance costs as detailed in Note 25	5,199	2,754
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Total non charitable expenditure

2018	2017
£	£

Total costs of Fundraising activities	-	275
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Total non charitable expenditure	-	275
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