

**Trevi House Limited**  
(a company limited by guarantee)

**Trustees Report and Financial Statements**

**For the year ended 31 March 2021**

**Charity Number 1075433**

**Company number 03719502**

**trevi**  
where life begins

 **jasmine**  
MOTHER & BEREAVEMENT

 **sunflower**  
WOMEN'S CENTRE

 **daffodil**  
FAMILY CENTRE



**Trevi House Limited**  
**(a company limited by guarantee)**

**Financial Statements**  
**For the year ended 31 March 2021**

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**Reference and administrative information**  
**For the year ended 31 March 2021**

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Trustees	Mrs J B Rowlands Mrs S E Dangar Mrs G Eden Mrs C Wells Mrs S Dunn Mrs L John Mrs B Watts Mrs G Connelly Ms K Lewis Ms J B O'Hara	Resigned 31 May 2021    Appointed 7 April 2020 Appointed 8 March 2021
Registered office	29 Sutherland Road Plymouth Devon PL4 6BW	
Company registration number	03719502	
Registered charity Number	1075433	
Bankers	NatWest 14 Old Town Street Plymouth Devon PL1 1DG	
Independent Auditors	Turnbull & Co Accountants Limited Chartered Accountants Pilgrim House Oxford Place Plymouth Devon PL1 5AJ	

**Report of the trustees**  
**For the year ended 31 March 2021**

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The Trustees are pleased to present their annual report together with the audited financial statements of the charity for the year ended 31 March 2021, which are also prepared on a voluntary basis to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association 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).

**Chair's report**

Due to continued expansion over recent years, this financial year was all about reflection, consolidation and a period of stability for our services to ensure that we are excelling in all services that we offer.

Our rebranding exercise as provided for by our Grant from the Lloyds Bank Foundation came into effect in November 2020 with the launch of our new website and a rebrand of our organisation as a whole. This meant that our Trevi House brand was rebranded to Trevi, and our residential rehabilitation centre has been renamed Jasmine Mother's Recovery.

Formalising our rebrand to include changing our name with Companies House and the Charity Commission will be ratified by the Board at our AGM in November 2021.

Little did we expect to be overtaken by a global pandemic. However, by the hard work and dedication of our CEO, Hannah Shead, we were able to instigate teams of staff to deliver our services and to keep our staff, residents and service users safe. Some staff in our Women's Centre were furloughed as well as staff across the organisation working from home.

Our Women's Centre was the service that was most effected as this closed to the public and our training courses were suspended. This had an obvious affect on our finances and budgets set but we have somehow managed to weather this storm and it is hoped that as restrictions continue to ease, we will make up any shortfall during this coming financial year. Our Strategic Lead for the Women's Centre has worked hard to support her staff members and service users to ease disruption to services during this time.

It must be said that our staff have shown huge resilience and commitment to our organisation in stepping up to work extra hours where needed and to take on board and implement the various new procedures that had to be brought into effect to ensure that we are Covid compliant.

Our Pause Practitioners working out of our Women's Centre have adapted well to new ways of working and showed huge commitment to the women that they worked with throughout the pandemic and even put themselves at risk in ensuring that all women continued to receive the support they needed via online and telephone services as well as delivering goody bags when it was safe to do so. Our Pause Team Lead has worked hard in supporting her staff and service users to ensure there is no interruption in this service.

**Report of the trustees - continued**  
**For the year ended 31 March 2021**

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**Chair's report, continued**

We were able to recruit and employ a new Registered Manager for our Jasmine Mother's Recovery and she has had an immediate and obvious impact on the morale of staff within that service. This has also freed up our CEO and Deputy CEO to move back into more strategic and governance roles. Although only fairly new into her position, our Registered Manager has worked hard in supporting her staff, residents and other professionals to ensure there is no interruption to this service.

Our Deputy CEO has worked extremely hard with the support of her team during this time to carry out viability assessments and answer all queries, albeit remotely, to both our Jasmine Mother's Recovery and Daffodil House to ensure that occupancy has remained healthy.

Daffodil House has continued to excel in the residential assessment services that it provides to families involved in the care system. The respect this service is building within the court and care sector generally is continuing to grow and we are expecting our first OFSTED Inspection any time now as the easing of restrictions allow. Our Registered Manager has worked tirelessly throughout the pandemic in supporting her staff, residents and other professions to ensure there is no interruption to this service.

Unfortunately, our Finance Manager, who has been a constant member of the Trevi team since its inception is due to leave shortly. We are in the process of recruiting a replacement Finance Manager. This will be no easy task for a new staff member as of course the charity sector is a difficult area of expertise given the many levels and types of income that is attracted. We are confident we will find the right person to appoint to post and hope that there will be time enough for a period of handover between the outgoing and incoming Finance Manager.

Our Fundraising team have worked extremely hard throughout this financial year in securing various funds and grants to ensure our services can continue and our staff and service users have the necessary funds and equipment needed. Led by our Fundraising and Marketing Lead we have been able to recruit and train volunteers from our peer mentor group to help organise fundraising activities, which have been difficult due to restrictions. Our Fundraising and Marketing Lead has worked hard to support her team to ensure no interruption to any of our services.

Notwithstanding the difficulties our organisation has faced throughout this financial year, our Board adapted and instigated online meetings to ensure that all staff felt supported and governed throughout the pandemic. We have been fortunate to have a period of stability in terms of our Board membership, which has enabled new members who joined in our last financial year to bed in and get used to our processes and procedures. It has also meant that there has been time to ensure that all policies are in place and are fit for purpose.

Our CEO has been able to spend some considerable time on redrafting our terms and conditions for our staff. This has meant that for the first time Trevi are able to offer staff sickness pay and pay banding, which will be implemented in the coming financial year.

Needless to say, that none of the above would be possible without the considerable expertise, commitment and passion that all our members, whether Trustees, employed staff, volunteers and supporters have shown towards our organisation this year. We look forward with excitement and confidence that we can continue to provide all our services to the platinum standard that we crave into the future.

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on the 25<sup>th</sup> February 1999. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

**Report of the trustees - continued**  
**For the year ended 31 March 2021**

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**Governing document continued**

New trustees are recruited to fill vacancies on the board, with emphasis given to ensuring that the board has a broad range of relevant skills. Candidates are invited to attend board meetings and visit the project before deciding whether to put themselves forward for election.

The following trustees who are also the directors for the purposes of company law, served during the year:

Mrs J B Rowlands  
Mrs G Eden  
Mrs C Wells  
Mrs S E Dangar  
Mrs S Dunn  
Mrs L John - resigned 31 May 2021  
Mrs B Watts  
Mrs G Connelly  
Ms K Lewis - appointed 7 April 2020  
Ms J B O'Hara - appointed 8 March 2021

**Organisational structure**

Trevi, a registered charity and limited company, is overseen by a Board of Trustees. The full board of Trustees meets six times a year and sets the strategic direction in line with the mission and vision of the charity.

The Board is responsible for ensuring that the charity delivers the services described in the objectives and activities and complies with all applicable statutory requirements.

The Board works to a quorum of three in all decision-making.

Day to day responsibility for the implementation and operations of the strategy is devolved to the Chief Executive, Hannah Shead.

**Risk Management**

The Board of Trustees has ultimate responsibility for the management of all risks faced by the Charity but detailed considerations of business and operational risks are delegated to the CEO and Senior Managers who assess, monitor and control throughout the year.

The Board of Trustees review and discuss the strategic risk register and top ten risks at every board meeting and this document maps out risks across the following domains:

Governance & Legal  
Corporate & Strategic  
Finance  
HR  
Operational & Activities  
Technological / ICT  
Reputation & Relationships  
Health & Safety

The Trustees are satisfied that all major risks faced by the Charity are adequately mitigated and managed as far as reasonably practicable .

**Report of the trustees - continued**  
**For the year ended 31 March 2021**

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**Objectives and Activities**

Our Vision is a society where women can access good quality, psychologically informed gender-based interventions without apology.

We will use our experience, our influence and the expertise of those who we support, to improve the response to women in recovery. We use recovery in its broadest sense, to incorporate recovery from addiction, mental health, criminogenic behaviours and domestic abuse.

The stated objectives of Trevi House are:

To promote recovery for women and their families by all or any of the following means:

- Residential rehabilitation and assessment
- Community based support
- Training and education

This includes recovery in its broadest sense to include recovery from childhood trauma, substance abuse, criminogenic behaviours, domestic abuse and/or poor mental health.

Trevi House is now in its 28<sup>th</sup> year of keeping women and children safe.

**We run three centres:**

**Jasmine Mother's Recovery residential rehabilitation unit (formerly known as Trevi House)**

Rated overall Good by CQC and Outstanding in the domains of Responsiveness and Caring, our rehab centre takes referrals from across the UK and can accommodate up to 10 women and their children at any given time. Each mother follows a trauma informed therapeutic rehabilitation plan which includes daily counselling, relationship analysis, group therapy, medical examinations and check-ups from social services. The average stay is 24 weeks.

**The Sunflower Women's Centre**

Our Sunflower Women's Centre opened in 2016 to provide medium to long-term trauma-informed outreach support to any woman who has support needs. Sunflower is a registered training centre which runs a menu of nationally accredited therapeutic and vocational programmes which support women in addressing trauma, building resilience and progressing in all areas of their lives. Practical support includes assistance with parenting, benefits, accommodation, exercise, relationships, connecting with the community and employability. This centre also runs Pause Plymouth.

**Daffodil Family Centre**

Daffodil Family Centre is a national parenting assessment centre which provides focused, purposeful, time limited residential assessments. The centre enables parenting capacity to be assessed whilst the child remains in the care of the parent.

Dedicated to ensuring the best outcomes for children, Daffodil places the child at the centre of its work with a trauma informed approach. The safety and welfare of the child is paramount. Whilst our assessment will consider and support the needs of the parents, the focus will be on the child, with a view to facilitate care planning for the child's longer-term future.

**Report of the trustees - continued**  
**For the year ended 31 March 2021**

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**How our activities deliver public benefit**

In writing this, the Trustees have had regard to the Charity Commission's Guidance on public benefit.

Jasmine Mother's Recovery provides a safe and secure environment where children can remain in the care of their mother as she undertakes a recovery from drugs or alcohol.

Outcomes from treatment at Jasmine Mother's Recovery include improvements to maternal and infant mental health, breaking the cycle of forced adoptions and increased life chances for mother and child. The benefits of our intervention are far reaching, with both social and financial gains to wider society from reduced future health and social care costs.

Our Sunflower Women's Centre is working with women with multiple complexities, such as mental health, domestic abuse, recovery from trauma and criminality. Our work helps to alleviate the pressure on other local services; our outcomes include supporting women back into education / employment, diverting them away from criminality and helping them to achieve improvements in their physical and mental health.

Our residential family centre is providing focused time limited assessments for families within the court arena. Decisions are being achieved in a timely manner, in cases where the recommendation is for a child not to remain in their parent's care, a timely decision is key to achieving a positive longer-term outcome for the child.

By being fully included in the assessment process, parents are supported to understand why a child may not remain in their care. Meaningful and compassionate inclusion of parents in the assessment process is vital for their longer-term outcomes, and early feedback from parents reflects that this is overwhelmingly their experience at Daffodil.

For those cases where it is safe for a child to remain with their parent, the assessment at Daffodil has been instrumental at identifying and overcoming potential risks and setting out a longer-term safety plan.

**Financial review**

Our residential services are primarily funded by charges made to local authorities. These charges are raised based on the amount of time spent by each resident family under our care. Consequently, our income is directly dependent on occupancy levels achieved. Our running costs, however, are relatively fixed with our single biggest outlay being the cost of employing staff.

Our Sunflower Women's Centre is funded by specific grant funds alongside revenue achieved for training.

This year our income totalled £2,407k (2019/20 £1,544k) the increase is predominantly due to the Daffodil Family Centre operating for a full year and the receipt of essential Covid -19 grants to support our work. Total expenditure of £2,018k (2019/20 £1,374k) was largely spent on staff costs.

The unrestricted operating surplus for the year is £289k (2019/20 £75k). This positive result has enabled the Trustees to allocate £150k to designated reserves to support their aim to build designated reserves to £250k. Unrestricted reserves stand at £486k, comprising of general free reserves of £336k and designated reserves of £150k.

Our liquidity remains healthy with year-end cash reserves of £582k.

This is a great achievement given the challenges faced in the year from the pandemic and has ensured that we are on track to achieve our target level of reserves and an improved, more secure financial position.



**Report of the trustees - continued**  
**For the year ended 31 March 2021**

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Our thanks go to the following organisations who have provided a grant in the past year:

B & Q Foundation  
Barclays Charities Trust  
BBC CIN  
Cayzer Trust  
Clothworkers  
Co op  
Comic Relief  
David Solomons Charitable Trust  
Devon & Cornwall Police  
Devon Community Foundation  
The Family Law Company  
Foot Anstey  
Green Pastures  
Heathcoat Amory Charity  
Heydown Trust  
Homelesslink  
Lloyds Bank Foundation  
Masonic Charitable Foundation  
Mind  
MOJ  
Morrisons Foundation  
National Lottery Community Fund  
Neighbourly Community Fund  
PAUSE Covid womens support grant  
Petroc  
The Plymouth Astor Trust  
Plymouth City Council  
Plymouth Councillors  
Plymouth Ladies Charity Club  
Rank Foundation  
Sir John and Lady Heathcoat Amory's Charitable Trust  
Sport England  
Spotlight Stationery  
Talbot Trust  
Tesco's  
The Gibbons Family Trust  
Tudor Trust

**Report of the trustees - continued**  
**For the year ended 31 March 2021**

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**Achievements and performance**

**Rebrand**

By mid-2019, we reflected on the fact that our services had evolved considerably over recent years:

- We'd raised significant awareness of our mother and baby residential rehab centre: we'd featured in a BBC Panorama programme, were involved in high-level parliamentary round table events and research projects with esteemed reviewers such as Lord Farmer and the Centre for Social Justice.
- We were working closely with the Ministry of Justice and had just opened a brand-new Sunflower Women's Centre to support any woman in recovery from mental ill health, substance misuse, criminogenic behaviours and domestic abuse.
- We'd been awarded the high-profile contract to run Pause Plymouth – supporting women who had been separated from their children.
- Following an in-depth feasibility study, we were also planning a new family centre to focus on parenting assessments.

After carrying out stakeholder interviews and focus groups with local authorities, social workers, staff, service users and supporters at the end of 2019, it became apparent that our brand, Trevi House, and website was confusing and too rehab centric. And with Pause Plymouth, having a picture of a baby in our logo could be deemed insensitive and potentially upsetting.

As of 22 October 2020, our main charity name changed from Trevi House to Trevi. Our three services (centres) that we operate under the name of Trevi are:

- Jasmine Mother's Recovery (formerly known as Trevi House)
- Sunflower Women's Centre
- Daffodil Family Centre

Since launching our new look, the awareness of our charity has grown across multiple audiences and platforms. Our web traffic has doubled, our individual giving fundraising has exceeded targets – acquiring supporters from all across the world. We have new celebrities on board and even an Instagram Army.

**Daffodil Family Centre**

Opening our doors only a few weeks before lockdown, this service has now worked with 37 families. We have quickly gained a reputation for being a nurturing service. An Ofsted assurance visit undertaken in January 2021 stated:

***Staff work sensitively with families and support them effectively, using a nurturing and psychologically informed approach. Families reported that they felt safe. They were positive about how much they had learned during their assessments and how they had increased and improved their parenting skills.***

**Service Delivery in the face of uncertainty**

Throughout the Coronavirus Pandemic, all our services continued to reach society's most vulnerable.

Our residential services adapted their models in order to minimise footfall and maintain optimal infection control practices. Thus, during a time of increased need, our services have been able to respond. We have worked closely with public health locally and nationally throughout, to ensure that our services remain safe and accessible.

**Report of the trustees - continued**  
**For the year ended 31 March 2021**

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**Service Delivery in the face of uncertainty continued**

Our Sunflower Women's Centre has delivered a mix of online and in person support; we have been driven by the needs of women throughout this pandemic and tried to tailor our offer accordingly. Where appropriate we have undertaken outreach, delivering 'survival packs' to women in the community alongside telephone and text support.

Due to rising demand, we opened Sunflower Seeds Family Support Service and Contact Centre early 2021. This is a trauma-informed and trauma-responsive service, recognising that the children have also experienced trauma. We have worked with 78 complex families since April 2021.

**Pause for Change**

We have engaged with a further 26 women in our second community offering a range of interventions tailored to the individual needs of each woman. We were thrilled to have the work of Pause and Plymouth City Council recognised with a commendation at the 2021 MJ Awards held in London.

Pause Plymouth, in partnership with Trevi, PCC and Bridges, was nominated for the MJ Awards in the category of Delivering Better Outcomes.

We were shortlisted from over 100 nominations and Jean Kelly, Andrea Langman and Shirley gave a short presentation to the MJ Awards judges about the evolution and journey of Pause Plymouth and the work it does. The presentation included a short film which showed 3 Pause women describing the service and giving extremely positive feedback about it.

Andrea and Shirley then travelled to the London Hilton to attend the Awards ceremony hosted by Ed Balls. We attended with Leader and Chief Executive of Plymouth City Council and the Deputy Leader of the Opposition. We were very pleased to be highly commended so effectively we were joint 2<sup>nd</sup> out of over 100 nominations.

**Awareness raising**

In addition to service delivery, Trevi have continued to raise awareness around key issues affecting those most vulnerable in our society.

We have been signatories to a number of important campaigns and have contributed to research looking at alternatives to custody for pregnant women. We have submitted evidence to two government's strategies: women's health and violence against women and girls.

We have presented at two APPGs and a variety of conferences. We see this ongoing work to tackle stigma as an important part of our charities mission.

We were also proud winners of the Howard League Community Award October 2020 under the women's category for our work with women to desist crime.

**Future developments**

In our Strategic Business Plan, we have set out the following priorities:

- Recovering from covid - returning to better
- Supporting and developing our people
- Learning and improving
- Safe spaces for women and their families
- Future sustainability

**Report of the trustees**  
**For the year ended 31 March 2021**

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**Reserves policy**

The Trustees aim to hold unrestricted reserves representing three months of general fund expenditure and have an ambition to grow these reserves to six months expenditure over time.

The Trustees also believe it is prudent to build designated reserves as follows:

**Income reserve** of £100k to cover expenditure commitments should potential fluctuations in income or any unforeseen emergencies arise. Due to the nature of the charities work as a residential unit, most of the expenditure is on staff costs which need to be met irrespective of short-term fluctuations in income.

**Staff reserve** of £50k to cover staff training and potential staff redundancies.

**Capital reserve** of £100k for the replacement of capital items and significant building costs that cannot be met by future income alone, enabling the Charity to maintain its' buildings to an acceptable level and continue with its activities. There is an ongoing program of replacement of soft furnishings and furniture to maintain the residents' accommodation to an appropriate standard.

The Trustees also consider the more long-term application of funds to improve the services provided by the company, including the staffing structure and administration facilities.

With these factors in mind, the Trustees will continue to regularly monitor and review the effectiveness of this policy and the company's level of reserves to ensure they are appropriate for the company's activities, the volatile financial climate, and other key risks.

The Trustees are satisfied with the current level of the charity's unrestricted reserves, at 31 March 2021 the free unrestricted reserves were £336K and designated reserves were £150k.

**Going concern**

The charity, in common with similar organisations, is dependent upon funding from referrers of the residents including local authorities, adult services and children services. The trustees have reasonable expectation that this funding will continue and have therefore continued to adopt the going concern basis in preparing the financial statements.

Advantage is being taken in the preparation of the Trustees' report, of the special exemptions applicable to small companies conferred by the Companies Act 2006.

**ON BEHALF OF THE BOARD**

**Mrs J B Rowlands**  
**Trustee**

**Statement of trustees' responsibilities**  
**For the year ended 31 March 2021**

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The Trustees (who are also directors of Trevi House Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

Company law requires the directors to prepare financial statements for each year which give a true and fair view. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is not appropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

**DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

**Independent Auditor's Report to the Members  
For the year ended 31 March 2021**

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**Opinion**

We have audited the financial statements of Trevi House Limited (the 'Charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Cashflow Statement and notes to the financial statements, including a summary of 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 Charity's affairs as at 31 March 2021 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;
- 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 Charity 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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.

**Independent Auditor's Report to the Members - continued**  
**For the year ended 31 March 2021**

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In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**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. 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- *the directors 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 directors' report and from the requirement to prepare a strategic report.*

**Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent Auditor's Report to the Members - continued**  
**For the year ended 31 March 2021**

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In preparing the financial statements, the trustees are responsible for assessing the Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

**Our 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://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 Charity'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 Charity's members those matters we are required to state to them in an auditor's 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 Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Ian Taberner BA FCA (senior statutory auditor)**  
**Turnbull & Co Accountants Limited (statutory auditor)**  
**Chartered Accountants**  
**Pilgrim House**  
**Oxford Place**  
**Plymouth**  
**PL1 5AJ**



Statement of Financial Activities  
For the year ended 31 March 2021

	Note	Restricted funds £	Unrestricted funds £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations		-	43,660	43,660	60,973
Charitable activities	2	603,109	1,760,407	2,363,516	1,482,759
Investment income		-	104	104	384
<b>Total income</b>		<b>603,109</b>	<b>1,804,171</b>	<b>2,407,280</b>	<b>1,544,116</b>
<b>Expenditure on:</b>					
Raising funds		-	22,413	22,413	39,910
Charitable activities	3	503,209	1,492,652	1,995,861	1,334,338
<b>Total expenditure</b>		<b>503,209</b>	<b>1,515,065</b>	<b>2,018,274</b>	<b>1,374,248</b>
<b>Net income and net movement in funds for the year</b>		<b>99,900</b>	<b>289,106</b>	<b>389,006</b>	<b>169,868</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		655,562	181,047	836,609	666,741
Transfer of Funds		(15,676)	15,676	-	-
<b>Total funds carried forward</b>		<b>739,786</b>	<b>485,829</b>	<b>1,225,615</b>	<b>836,609</b>

Statement of Financial Position  
As at 31 March 2021

	Note	2021	2020
		£	£
<b>Fixed assets</b>			
Tangible assets	8	662,927	620,079
<b>Current assets</b>			
Debtors	9	326,467	219,411
Cash at bank and in hand		581,833	294,976
		<u>908,300</u>	<u>514,387</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(215,747)</u>	<u>(157,857)</u>
<b>Net current assets</b>		692,553	356,530
<b>Creditors: amounts falling due after one year</b>	11	(129,865)	(140,000)
<b>Net assets</b>		<u>1,225,615</u>	<u>836,609</u>
<b>Charity funds</b>			
Restricted funds	13	739,786	655,562
Unrestricted funds	13	485,829	181,047
<b>Total funds</b>		<u>1,225,615</u>	<u>836,609</u>

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

The financial statements were approved by the trustees on its behalf by

and were signed on

Mrs J B Rowlands - Trustee

**Cash Flow Statement**  
**For the year ended 31 March 2021**

	<b>Note</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Cash provided by / (used in) operating activities</b>	<b>15</b>	<u>352,938</u>	<u>51,767</u>
<b>Cash flows from investing activities</b>			
Interest received		104	384
Purchase of tangible fixed assets		(65,528)	(68,058)
<b>Cash (used in) investing activities</b>		<u>(65,424)</u>	<u>(67,674)</u>
<b>Cash flows from financing activities</b>			
Cash inflows from new borrowing		-	140,000
Repayment of borrowing		(657)	(3,679)
<b>Net cash (used in) / provided by financing activities</b>		<u>(657)</u>	<u>136,321</u>
<b>Change in cash in the year</b>		286,857	120,414
<b>Cash in hand brought forward</b>		<u>294,976</u>	<u>174,562</u>
<b>Cash in hand carried forward</b>		<u>581,833</u>	<u>294,976</u>

Notes to the financial statements  
For the year ended 31 March 2021

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**1 Accounting policies**

Trevi House Limited is a company limited by guarantee and a charity registered at the Charity Commission in England and Wales. The principal office is 29 Sutherland Road, Plymouth, Devon, PL4 6BW.

The financial statements have been prepared on the historic cost basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts on a voluntary basis in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) and the Companies Act 2006.

Trevi House Limited meets the definition of a public benefit entity under FRS 102.

The charity's functional and presentational currency is the pound sterling.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees for furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The costs of administering such funds are charged against the specific fund. The aim and use of each fund is set out in the notes to the accounts.

**Incoming resources**

Incoming resources are recognised only when the company has entitlement to the income, it can be measured reliably and it is probable that it will be received.

**Resources expended**

Expenditure is accounted for on an accruals basis and is analysed in the notes. It is recognised once there is a legal obligation to make payment to a third party, that can be measured reliably and it is likely that payment will be required.

All expenditure includes irrecoverable VAT, where this has been charged.

**Depreciation**

Depreciation is calculated to write down the costs of assets over their expected useful lives, at the following rates commencing from the month of purchase, or over the life of the finance arrangement, if shorter:

Freehold property (except land)	2% straight line basis.
Motor vehicles	25% reducing balance basis.
Fixtures, fittings & equipment	15% reducing balance basis,
Information Technology	33.3% straight line.
Leasehold Improvements	Over the remaining period of the lease

Notes to the financial statements continued  
For the year ended 31 March 2021

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**Debtors**

Debtors are recognised at their settlement amount after any trade discount.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

**Pensions**

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable. The total contributions paid into the scheme in the year were £19,946 (2020: £12,608).

Notes to the financial statements continued  
For the year ended 31 March 2021

2 Income from charitable activities

	Restricted funds	Unrestricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Charges for residential rehabilitation services	-	625,014	625,014	603,907
Parenting assessment work	-	711,575	711,575	65,100
PAUSE services	-	280,614	280,614	242,429
Educational services	-	85,146	85,146	35,133
Other income	-	44,259	44,259	9,528
Grant income	603,109	13,799	616,908	526,662
	603,109	1,760,407	2,363,516	1,482,759

3 Expenditure on charitable activities

	Rehabilitation activities	Governance costs	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Staff costs (based on estimated time spent)	1,217,772	214,901	1,432,673	966,110
Payroll maintenance	2,245	-	2,245	1,425
Recruitment and training	26,752	-	26,752	33,655
Depreciation	22,680	-	22,680	24,062
Rates and power (pro-rata on staff costs)	39,791	7,022	46,813	38,320
Repairs and maintenance	64,555	-	64,555	27,880
Food and nursery expenses	28,172	-	28,172	23,146
Bad debt provision	14,534	-	14,534	8,090
Office costs (pro-rata on staff costs)	285,456	50,374	335,830	198,682
Audit	1,380	3,600	4,980	4,920
Legal and professional	-	16,627	16,627	8,048
	1,703,337	292,524	1,995,861	1,334,338

Restricted fund expenditure	503,209	322,805
Unrestricted fund expenditure	1,492,652	1,011,533
	1,995,861	1,334,338

Notes to the financial statements continued  
For the year ended 31 March 2021

4 Net expenditure for the year	2021 £	2020 £
This is stated after charging:		
Depreciation	22,680	24,062
Operating leases - equipment	3,244	1,581
Operating leases - land and buildings	42,750	21,768

5 Transactions with the trustees

None of the trustees (or any person connected with them) received any remuneration during the year, nor have they received expenses.

6 Employees

Number of employees	2021 Number	2020 Number
The average monthly number of employees during the year was:		
Operation of hostel and administration	67	54
<b>Employment costs</b>	<b>£</b>	<b>£</b>
Gross wages and salaries	1,288,128	850,985
Employers' NIC	98,327	58,748
Pension costs	19,946	12,608
Staff secondment	-	28,614
Staff welfare and supervision	25,493	9,445
Agency staff	779	5,710
	1,432,673	966,110

No employee received emoluments above £60,000.

7 Taxation

The charity is not registered for VAT and any such tax levied has been charged in the financial statements under the relevant expenditure heading. The charity has no liability for corporation tax, having obtained confirmation of charitable status from HM Revenue & Customs.

Notes to the financial statements continued  
For the year ended 31 March 2021

8 Tangible fixed assets

	Freehold & leasehold property £	Motor vehicles £	Fixtures, fittings & equipment £	Information Technology £	Total £
<b>Cost</b>					
At 1 April 2020	589,375	19,969	119,045	4,800	733,189
Additions	1,007	-	64,521	-	65,528
At 31 March 2021	590,382	19,969	183,566	4,800	798,717
<b>Depreciation</b>					
At 1 April 2020	11,048	19,845	77,417	4,800	113,110
Charge for year	10,104	31	12,545	-	22,680
At 31 March 2021	21,152	19,876	89,962	4,800	135,790
<b>Net book value</b>					
At 31 March 2021	569,230	93	93,604	-	662,927
At 31 March 2020	578,327	124	41,628	-	620,079

The motor vehicle is used for direct charitable purposes in the operation of the charity.

9 Debtors: Amounts falling due within one year

	2021 £	2020 £
Trade debtors	291,426	171,716
Other debtors	833	106
Prepayments	7,071	19,443
Accrued income	27,137	28,146
	326,467	219,411



Notes to the financial statements continued  
For the year ended 31 March 2021

10 Creditors: Amounts falling due within one year	2021 £	2020 £
Trade creditors	63,936	48,563
Other creditors	92,376	69,425
Loans	10,135	-
Other taxes and social security	29,843	19,596
Accruals and deferred income	19,457	19,616
Hire purchase	-	657
	<u>215,747</u>	<u>157,857</u>

11 Creditors: Amounts falling due after one year	2021 £	2020 £
Hire purchase	-	-
Loans	129,865	140,000
	<u>129,865</u>	<u>140,000</u>

12 Analysis of net assets between funds  
2021

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	602,488	60,439	662,927
Current assets	137,298	771,002	908,300
Current liabilities		(215,747)	(215,747)
Long term liabilities	-	(129,865)	(129,865)
Net assets at 31 March 2021	<u>739,786</u>	<u>485,829</u>	<u>1,225,615</u>

2020

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	562,863	57,216	620,079
Current assets	92,699	421,688	514,387
Current liabilities	-	(157,857)	(157,857)
Long term liabilities	-	(140,000)	(140,000)
Net assets at 31 March 2020	<u>655,562</u>	<u>181,047</u>	<u>836,609</u>

Notes to the financial statements continued  
For the year ended 31 March 2021

13 Movements in funds

		At 1 April 2020	Incoming resources	Outgoing resources	Transferd between funds	At 31 March 2021
		£	£	£	£	£
<b>Restricted funds</b>						
Discovery lodge	1	4,832	-	(724)	-	4,108
BBC Children in Need	2	1,600	19,250	(19,200)	-	1,650
Tudor Trust	3	15,578	21,850	(22,317)	-	15,111
Ministry of Justice	4	441,207	-	(7,849)	-	433,358
Charles Hayward Foundation	4	25,000	-	-	-	25,000
Garfield Weston	4	75,000	-	-	(15,676)	59,324
Big Lottery	4	32,500	-	-	-	32,500
Homeless Link	5	23,206	-	(18,988)	-	4,218
Rank Foundation	6	6,783	20,885	(20,041)	-	7,627
Comic Relief	7	29,856	52,288	(61,507)	(13,121)	7,516
Various Covid recovery	8	-	419,794	(343,497)	(8,888)	67,409
Domestic Abuse Leadership	9	-	6,000	-	-	6,000
Clothworkers Equipment	10	-	3,800	(861)	(2,939)	-
Morrisons Sensory Room	11	-	10,000	-	(8,228)	1,772
Daffodil Access	12	-	11,200	-	-	11,200
DIY SOS Project	13	-	28,051	(2,853)	(16,537)	8,661
Petroc	14	-	9,991	(2,422)	(1,438)	6,131
Restricted Fixed Asset Fund	15	-	-	(2,950)	51,151	48,201
<b>Total restricted funds</b>		655,562	603,109	(503,209) -	15,676	739,786
<b>Unrestricted funds</b>						
General funds		181,047	1,804,171	(1,515,065) -	134,324	335,829
Designated income reserve		-	-	-	100,000	100,000
Designated staff reserve		-	-	-	20,000	20,000
Designated capital reserve		-	-	-	30,000	30,000
<b>Total unrestricted funds</b>		181,047	1,804,171	(1,515,065)	15,676	485,829
<b>Total funds</b>		836,609	2,407,280	(2,018,274)	-	1,225,615

1 - **Discovery lodge** - a grant to site a wooden lodge on the charity's premises for use in delivering the charity's services.

2 - **BBC Children in Need** - grant to cover specific attachment staff costs and minor equipment purchases.

3 - **Tudor Trust** - to support the development of sustainable sources of funding throughout the organisation, primarily by appointing a business support officer.

4 - **Ministry of Justice, Charles Hayward Foundation, Garfield Weston and Big Lottery** - all provided capital grants towards the purchase of new premises

Notes to the financial statements continued  
For the year ended 31 March 2021

**13 Continued**

- 5 - Homeless Link - ending women's homelessness work.
- 6 - Rank Foundation - fundraising intern funding.
- 7 - Comic Relief - Sunflower Seeds project funding.
- 8 - Various Funders - Covid 19 recovery funding
- 9 - Plymouth City Council - Domestic Abuse Leadership Work
- 10 - Clothworkers Foundation - Sunflower Digitisation
- 11 - Morrisons - Sensory Room for Jasmine
- 12 - Various - Daffodil Accessibility Project
- 13 - Various - DIY SOS - Jasmine
- 14 - Petroc - Grow Project
- 15 - Fixed Assets - Restricted Fixed Asset Reserve Fund, with a net book value of £48,201

Unrestricted funds are held for the continuity of the charity.

**14 Limited by guarantee**

The charitable company is limited by guarantee. The company has no share capital and in the event of a winding up of the company, the liability of each member is limited to £10.

**15 Reconciliation of net (expenditure) / income to net cash flow from operating activities**

	2021 £	2020 £
<b>Net income/(expenditure) for the reporting period per the statement of financial activities</b>	389,006	169,868
Add back depreciation charge	22,680	24,062
Deduct interest income shown in investing activities	(104)	(384)
(Increase)/decrease in debtors	(107,056)	(111,121)
Increase in creditors	48,412	(30,658)
<b>Net cash provided by/(used in) operating activities</b>	<b>352,938</b>	<b>51,767</b>

**16 Financial commitments**

The company has signed a 10 year property lease, commencing in November 2019, at an annual rent of £42,750. The total commitment outstanding at the end of the year was £370,500 (2020: £413,250).

The company had equipment rental commitments of £6,488 (2020: £9,732).