

# LINK TO CHANGE

England & Wales · Charity number 1098452

## Details

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Other names	DIALDRUGLINK
Status	Registered
Legal form	Charitable company
Company number	<a href="#">04749130</a>
Registered	2003-07-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	40 Mill Street Bedford MK40 3HD
Phone	01480474974
Email	<a href="mailto:info@linktochange.org.uk">info@linktochange.org.uk</a>
Website	<a href="http://www.linktochange.org.uk">www.linktochange.org.uk</a>

## Activities

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**Objects:** (A) TO ADVANCE THE EDUCATION, PRESERVE AND PROTECT THE MENTAL AND PHYSICAL HEALTH AND RELIEVE SICKNESS AND POVERTY OF CHILDREN, YOUNG PEOPLE AND ADULTS.(B) THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT IN THE ISSUES SURROUNDING CHILDREN AND YOUNG PEOPLE, THEIR FAMILIES AND CARERS, SEXUAL EXPLOTATION, SUBSTANCE MISUSE AND SOCIAL EXCLUSION.IN RESPONSE TO THE NEEDS PRESENTED BY THE LOCAL COMMUNITIES OF CAMBRIDGESHIRE AND ADJACENT COUNTIES.

**Activities:** We support children, young people and their families in the counties of Bedfordshire and Luton who are at risk of or experienced exploitation, abuse and are socially excluded.We work closely with appropriate organisations to advocate for children and young people exploited and socially excluded, and to share knowledge and good practice.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** THE LOCAL COMMUNITIES OF CAMBRIDGESHIRE AND ADJACENT COUNTIES
- Bedford
- Central Bedfordshire
- Luton

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£285,851	£409,538	-	-
2024-03-31	£363,668	£386,268	-	-
2023-03-31	£470,501	£432,242	-	-
2022-03-31	£514,568	£440,520	£430,390	10
2021-03-31	£465,755	£306,325	-	-

## Trustees

Name	Role	Appointed
Alan Hugh Irvine McCormick		2019-07-10
Benjamin Feasmen		2025-09-04
Callen Hopkins		2025-09-04
Catherine Doyle		2025-09-04
Christopher Lee		2023-09-13
Felicity Mallam		2019-08-28
Fiona Factor		2020-10-21
James Dove		2025-06-05
LADY JANE ELIZABETH LEECH		2025-09-04

**LINK TO CHANGE**

England & Wales - Charity number 1098452

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# Accounts

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**Charity Registration No 1098452  
Company Registration No 4749130**

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**Financial statements for  
the year ended 31 March 2025**

**[Link to Change](#)**

## **Link to Change**

## **Charity information**

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<b>Chair</b>	Felicity Mallam
<b>Trustees and members of executive committee</b>	Alan McCormick James Dove (appointed 5 June 2025) Christopher Lee (appointed 16 April 2024) Rowan Moore (resigned 5 June 2025) Shreena Misty (resigned 10 April 2024) Fiona Factor Sarah Morecombe (resigned 10 April 2024)
<b>Charity number</b>	1098452
<b>Company number</b>	4749130
<b>Head office</b>	40 Mill Street Bedford Bedfordshire MK40 3HD
<b>Independent Examiner</b>	Louise Tunley FCA CTA DChA Monico Tunley Limited, Chartered Accountants 19 Goldington Road Bedford MK40 3JY

## **Link to Change**

### **Trustees' report For the year ended 31 March 2025**

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Objectives and Activities**

Link to Change operates under a set of core values: respect, a non-judgemental approach, compassion, inclusiveness and regard for the United Nations Rights of the Child and the Human Rights Act. As a charity we operate a reflective practice, are proactive and are responsive to need.

#### ***The objectives of the charity are as follows:***

- To advance the education; preserve and protect the mental and physical health and relieve sickness and poverty of children, young people and adults.
- The advancement of education for the public benefit in the issues surrounding children and young people, their families and carers, in respect of child exploitation, substance misuse and social exclusion in response to the needs presented by the local communities in Bedfordshire and surrounding counties.

#### ***The Link to Change Vision:***

Our vision is of a world where everyone can live free from exploitation.

#### ***The Link to Change Mission:***

Link to Change is committed to being the experts in child exploitation, using direct experience to advocate and support change.

#### ***We achieve this by:***

- Inspiring and enabling positive change, growth and self-worth for all children and young people.
- Having a commitment to young people's participation and involvement in service design, governance and review.
- Building engaging and trusted relationships with children, young people, families, professionals and the communities in which they live within.
- Providing a holistic and dynamic trauma-informed support service around exploitation.
- Being proactive with children and young people in prevention as the best form of protection against exploitation.

## **Link to Change**

### **Trustees' report For the year ended 31 March 2025**

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#### ***The Link to Change Values are:***

- **Inclusivity-** We believe that all survivors of exploitation should be supported and have access to appropriate services. Beneficiaries are the heart of everything we do.
- **Quality-** We provide an effective, reliable, and high-quality service to children, young people, their families, the community and professionals to support them.
- **Challenging-** We advocate for and with children and young people and challenge other professionals to create positive change.
- **Trustworthy-** We are confident in our commitment and credibility to deliver on what we say we are going to do.
- **Dedication-** We are committed to our children and young people through providing open-ended and continuous support.
- **Knowledge-** We are dedicated to continually build upon our knowledge and expertise in the field of children, young people and exploitation.
- **Safety-** We create a culture to safeguard and protect everyone from exploitation.

#### **Public Benefit**

The Trustees of Link to Change have due regard to the Charity Commission's public benefit guidance to meet their legal obligations under the Charities Act.

Child Exploitation can have a devastating impact on the social integration, economic well-being and life chances of young people. Difficulties faced by victims of child exploitation include isolation from family and friends, teenage parenthood, failing examinations or dropping out of education altogether, unemployment, mental health problems, suicide attempts, alcohol and drug addiction, aggressive behaviour and criminal activity. Child Exploitation has a profoundly damaging effect on families and communities.

Reports from the Office of the Children's Commissioner and leading academic institutions inform us that there is still much work to be done.

The Trustees believe that the contribution that Link to Change makes to improving the public knowledge of child exploitation and the support that it offers to the victims of this terrible crime is of public benefit.

## **Link to Change**

### **Trustees' report For the year ended 31 March 2025**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Funding Successes**

The Trustees extend their grateful thanks to all our funders who are listed within the report and the financial statement and to our donors who have contributed, often without publicity, enabling us to expand our services and reach more children and young people.

2024-25 saw Link to Change received unrestricted funding from both national and local grants, trusts and foundations to support our core provision. These funders included:

- UK Youth
- Lloyds Foundation
- Garfield Weston Foundation
- Swire Charitable Trust
- Paul Hamlyn
- Wixamtree Trust
- Leathersellers' Foundation
- CDS Action
- Postcode Place

##### **Charitable Donations and Assistance**

Thank you to all in the community that have supported Link to Change through donations in kind and fundraising activities. In addition to this we would like to thank the community and local businesses for their support in the Christmas gift appeal and donations of easter eggs.

We would like to extend our thanks to Barclaycard for volunteering at our Link to Change premises and providing us with multiple donations.

We would especially like to offer our sincerest thank you again to Puzzle Technology who annually provide our IT technical support beyond their contractual agreement.

##### **Partnership Working**

We have built upon and strengthened our partnerships with the local authority and police within Bedfordshire. We attend all the vital partnership and strategic meetings within the county, ensuring we have the relevant tools and knowledge for effective and positive service delivery, working within a contextual safeguarding framework.

We have strong partnerships with schools in our geographic areas, delivering preventative and educational work. Helping young people at risk of or experiencing child exploitation to remain in touch with their education and achieve their potential, despite the harms caused.

We continued to build upon our new relationships and partners within the county with voluntary services. We have created new partnerships to build upon the future of Link to Change and create lasting change within the county and further.

## Link to Change

### Trustees' report For the year ended 31 March 2025

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#### Our Services

Link to Change continued to provide a contextual service to support children and young people who are at risk of or experiencing exploitation. The service encompassed all areas of supporting children and young people, specifically tailored to individual need and experience. Over the course of 2024-25, we provided the following services to over 873 children and young people who have experienced or been at risk of child exploitation:

- Intensive long-term 1-2-1 support
- Early-intervention 1-2-1 solutions focussed support
- Youth participation
- Co-produced preventative workshops in a community or school setting.
- Targeted groupwork programmes
- Outreach and drop-in sessions

We additionally delivered other services, including:

- Professional CPD accredited training
- Prevention awareness raising workshops to parents and carers.
- Consultation, research and social action

We continued to deliver on the extended year of our Strategy into Action 2024-25, building upon our three main service provisions under the domains of Choice, Challenge and Change. These provisions help children and young people make an informed **Choice** by raising awareness, educating and developing critical thinking skills that enable them to make informed decisions about their relationships and prevent their exploitation. We **Challenge** the cycle of exploitation: by providing long-term support to build the wellbeing and resilience of children and young people who have suffered exploitation. We **Change** the lives of children and young people who have been exploited, returning power to them by working with and supporting them to rebuild their sense of self, heal from the abuse they have suffered and use their experience to support others and make change.

We have been excited to build upon our early-intervention Choice services across the whole of Bedfordshire receiving funding from the Bedfordshire and Luton Community Foundation's Luton Youth Fund.

Our Challenge services continued to grow and strengthen to support those with increased complexity and needs. These projects received funding from:

- National Lottery Community Fund
- The Harpur Trust
- Children in Need
- The Violence and Exploitation Reduction Unit
- Frank Branston Charitable Trust
- The Panacea Charitable Trust

## **Link to Change**

### **Trustees' report For the year ended 31 March 2025**

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#### **Our Services (continued)**

Our Change strand saw the further work and development of our Participation Group, providing empowerment and participation to young people after a life of exploitation. We would like to give our thanks to all the children and young people who have worked with us, especially our participation members who have been instrumental in enhancing policy change and professionals' responses to child exploitation. This year the participation group has continued to work with our team to advise and develop the charity. Our participation group has had an active voice in the governance and operations of the charity and recruitment interviews. In addition to this, the participation group has assisted Bedfordshire Police and the Local Authorities with a variety of different consultations, providing an insight into their experiences and viewpoints. Their contributions have been pivotal in ensuring our beneficiaries are at the heart of the work we deliver, ensuring children and young people can live happier and healthier lives free from child exploitation.

The Youth Participation Group received funding support from The Connolly Foundation for the Identity Project which took place in the summer months. In celebration of this project, the young people, had the opportunity to visit London's West End to see a production of Wicked the Musical.

#### **FINANCIAL REVIEW**

##### **Financial Position**

The financial statements for the year ended 31 March 2025 show that the charity received income of £285,851 (2024: £363,668) and incurred expenditure of £409,538 (2024: £386,268). This was in line with expectations. Unrestricted reserves at the year-end are £269,069 (2024: £277,047) and restricted reserves are £53,293 (2024: £169,002). Free reserves are £267,312 which is sufficient to meet estimated costs of winding up the charity should further funds are not secured in line with our current policy.

No tax has been levied upon any of the organisation/company's activities.

The Trustees consider the funding levels committed to by funders to be adequate for the forthcoming twelve months but recognise the on-going need for both additional and replacement funding to be secured. The Trustees also recognise the need to diversify funding sources away from the purely philanthropic and are confident that additional funding can be secured and that the income generation strategy is strong.

Link to Change recognises the importance of fulfilling its regular financial commitments and therefore the level of reserves required must allow for these commitments. Link to Change will hold reserves of the equivalent of one year's unrestricted obligations to allow for any matters arising in the competition of our office premises.

##### **Risk Management**

The trustees have considered and reviewed the major risks to which the charity is exposed and have implemented systems to monitor and as necessary address these risks.

#### **EXTENDED THANK YOU**

This year we have welcomed new highly experienced employees to join the delivery, management, and support team. We warmly thank all our passionate and committed employees who are always willing to 'go the extra mile' to ensure that our beneficiaries receive a quality provision.

## Link to Change

### Trustees' report For the year ended 31 March 2025

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing Document

The Company operates under its memorandum and articles of association dated 1 April 2003; amended on 8 July 2011.

##### Charity Constitution & Management

The charitable company is led by a board of directors, who are the trustees and form the council of management of the company.

Trustees are co-opted to the Board with the agreement of the Directors and are elected at the annual general meeting. Each Trustee has an area of interest and works closely with staff to develop and maintain these activities.

The Trustees approve the strategic plan, the business plan and monitor their implementation. Periodically the Trustees approve reviews of the charity's policies and procedures under the guidance of the CEO.

The Board of Directors seeks to ensure that the needs of all user groups are reflected through the diversity of skills represented by the Board. Through open advertising, new members with appropriate skills are recruited and co-opted to the Board.

All Trustees are familiar with the practical work of the charity. New members are inducted by the CEO and the Chair and are encouraged to spend time with operational employees. Each Trustee is provided with a pack covering:

- Obligations of the Board of Directors
- Charity's Policies and Procedures
- Resourcing and current financial position.
- Future plans and objectives

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number: 04749130 (England and Wales)

Registered Charity Number: 1098452

Registered Office: 40 Mill Street  
Bedford  
MK40 3HD

This Report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 04/12/2025  
and signed on their behalf by

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Ms Felicity Mallam  
Trustee (Chair)

# Independent Examiner's Report to the Trustees of Link to Change

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 9 to 20.

## Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

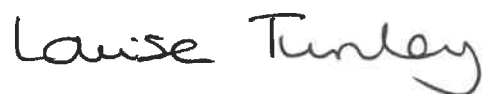
## Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Louise Tunley FCA CTA DChA

ICAEW, Chartered Accountant

19 Goldington Road  
Bedford  
MK40 3JY

Date: 05/12/2025

## Link to Change

### Statement of financial activities (including Income and Expenditure Account) For the year ended 31 March 2025

	Notes	2025 Unrestricted Funds	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b>Income and endowments from:</b>					
Donations and legacies		2,229	-	2,229	984
Charitable activities		96,731	186,133	282,864	361,172
Investments	5	758	-	758	1,512
<b>Total income</b>		<u>99,718</u>	<u>186,133</u>	<u>285,851</u>	<u>363,668</u>
<b>Expenditure on:</b>					
Charitable activities	6	211,849	197,689	409,538	386,268
<b>Total expenditure</b>		<u>211,849</u>	<u>197,689</u>	<u>409,538</u>	<u>386,268</u>
<b>Net income</b>		(112,131)	(11,556)	(123,687)	(22,600)
<b>Transfers between funds</b>		104,153	(104,153)	-	-
<b>Net movement in funds for the year</b>		(7,978)	(115,709)	(123,687)	(22,600)
<b>Reconciliation of funds:</b>					
Total funds brought forward		277,047	169,002	446,049	468,649
<b>Total funds carried forward</b>	12,13	<u>269,069</u>	<u>53,293</u>	<u>322,362</u>	<u>446,049</u>

All operations are continuing operations.

The notes on pages 12 to 20 form part of these financial statements.

## Link to Change

### Balance sheet (Company number 4749130) As at 31 March 2025

	Notes	2025 £	2024 £
<b>Fixed assets:</b>			
Tangible fixed assets	9	1,757	2,343
<b>Total fixed assets</b>		<u>1,757</u>	<u>2,343</u>
<b>Current assets:</b>			
Debtors	10	4,915	4,915
Cash at bank and in hand		332,096	450,104
<b>Total current assets</b>		<u>337,011</u>	<u>455,019</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	11	(16,406)	(11,313)
<b>Net current assets</b>		<u>320,605</u>	<u>443,706</u>
<b>Total assets less current liabilities</b>		<u>322,362</u>	<u>446,049</u>
<b>Total net assets</b>		<u><b>322,362</b></u>	<u><b>446,049</b></u>
<b>The funds of the charity:</b>			
Unrestricted funds	12	269,069	277,047
Restricted funds	13	53,293	169,002
<b>Total charity funds</b>	14	<u><b>322,362</b></u>	<u><b>446,049</b></u>

The notes on pages 12 to 20 form part of these financial statements.

The company is entitled to exemption for audit under Section 477 of the Companies Act 2006 for year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and;
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as is applicable to the company.

## Link to Change

### Balance sheet (continued) (Company number 4749130) As at 31 March 2025

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

The financial statements were approved by the trustees on 04/12/2025  
And signed on their behalf by

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**Ms Felicity Mallam**  
Trustee (Chair)

## Link to Change

### Notes to the financial statements For the year ended 31 March 2025

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#### 1 Statutory information

Link to Change is a private company, limited by guarantee, registered in England within the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 2 Accounting policies

##### 2.1 Accounting convention

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees consider the charity to be a going concern due to the current level of reserves and any additional income which may be sourced throughout the forthcoming year.

##### 2.2 Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

##### 2.3 Debtors

Debtors are amounts due from services performed in the ordinary course of business.

##### 2.4 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and call deposits, together with other short term highly liquid investments that are readily convertible into a known amount of cash and are subject to an insignificant risk of change in value.

## Link to Change

### Notes to the financial statements For the year ended 31 March 2025

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#### Accounting policies (continued)

##### 2.5 Allocation of costs

Costs are allocated over direct charitable expenditure and management and administration on the basis of time spent or by the purpose of the expenditure. Liabilities are recognised on an accruals basis in the period to which they relate.

##### 2.6 Governance costs

Governance costs are those costs associated with maintaining the governance of the charity as opposed to the management of the charity's activities.

##### 2.7 Fixed assets and depreciation

Fixed assets are recorded at cost.

Assets are depreciated at rates which the Trustees consider will write down the assets over the period of their useful economic lives. The rates used are as follows:

Computer equipment	25%, reducing balance method
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##### 2.8 Investments

Investments are held in the form of charity accounts with a bank or building society and are recognised at the amount held in the account at the balance sheet date. Any interest received from the account is included in investment income on a receivable basis.

##### 2.9 Pensions and other post-retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Pension costs are allocated between activities and funds on the same basis as any other salary costs.

##### 2.10 Fund accounting

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area of purpose. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## Link to Change

### Notes to the financial statements For the year ended 31 March 2025

#### 3 Critical accounting judgements and key sources of estimation uncertainty

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

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

In the opinion of the trustees there are no critical accounting judgements or estimation uncertainties within the charity.

#### 4 Comparative Statement of Financial Activities

The Statement of Financial Activities for the year ended 31 March 2024 is presented for illustrative purposes.

	2024 Unrestricted Funds	2024 Restricted Funds £	2024 Total Funds £
<b>Income and endowments from:</b>			
Donations and legacies	984	-	984
Charitable activities	151,752	209,420	361,172
Investments	1,512	-	1,512
<b>Total income</b>	<u>154,248</u>	<u>209,420</u>	<u>363,668</u>
<b>Expenditure on:</b>			
Charitable activities	216,978	169,290	386,268
<b>Total expenditure</b>	<u>216,978</u>	<u>169,290</u>	<u>386,268</u>
<b>Net income</b>	(62,730)	40,130	(22,600)
Transfers between funds	45,023	(45,023)	-
<b>Net movement in funds for the year</b>	(17,707)	(4,893)	(22,600)
<b>Reconciliation of funds:</b>			
Total funds brought forward	<u>294,754</u>	<u>173,895</u>	<u>468,349</u>
<b>Total funds carried forward</b>	<u><u>277,047</u></u>	<u><u>169,002</u></u>	<u><u>446,049</u></u>

## Link to Change

### Notes to the financial statements For the year ended 31 March 2025

#### 5 Investment income

	2025 £	2024 £
Interest receivable on bank deposits	758	1,512
	<u>758</u>	<u>1,512</u>

#### 6 Analysis of expenditure on charitable activities

2025	Unrestricted £	Restricted £	2025 Total £
Restricted costs	-	29,552	29,552
Staff costs	160,535	168,137	328,672
Other staff costs	1,145	-	1,145
Depreciation	586	-	586
Rent and rates	25,019	-	25,019
Premises repairs	3,547	-	3,547
Utilities	2,770	-	2,770
Telephone and IT	4,707	-	4,707
Insurance	2,986	-	2,986
Office costs	2,575	-	2,575
Subscriptions	1,347	-	1,347
Professional fees	2,493	-	2,493
Accountancy fees	4,073	-	4,073
Bank charges	66	-	66
Sundry expenses	-	-	-
	<u>211,849</u>	<u>197,689</u>	<u>409,538</u>

2024	Unrestricted £	Restricted £	2024 Total £
Restricted costs	-	21,121	21,121
Staff costs	164,183	148,169	312,352
Other staff costs	884	-	884
Depreciation	781	-	781
Rent and rates	22,431	-	22,431
Utilities	2,669	-	2,669
Telephone and IT	6,380	-	6,380
Insurance	3,469	-	3,469
Office costs	2,187	-	2,187
Subscriptions	3,743	-	3,743
Professional fees	6,922	-	6,922
Accountancy fees	2,859	-	2,859
Bank charges	95	-	95
Sundry expenses	375	-	375
	<u>216,978</u>	<u>169,290</u>	<u>386,268</u>

## Link to Change

### Notes to the financial statements For the year ended 31 March 2025

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#### 7 Net (expenditure)/income for the year

This is stated after charging:

	2025 £	2024 £
Independent Examiner's fees – Examination services	420	600
Depreciation	586	781
Rent – land and buildings	23,520	22,800
	<u>23,946</u>	<u>24,181</u>

#### 8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2025 £	2024 £
Salaries	294,118	282,149
Social Security costs	22,722	21,514
Pension Costs	11,832	8,689
	<u>328,672</u>	<u>312,352</u>

The Trustees are not remunerated for their work as Trustees and therefore there was no Trustees' remuneration paid during the year (2024: none). During the year no Trustees were reimbursed for expenses (2024: none).

The average number of employees during the year was 11 (2024: 12).

The charity considers its key management personnel to comprise the Director, Operations Manager and Service Manager. The total employment benefits including employer pension contributions of the key management personnel were £122,099 (2024: £116,442). No employees earned more than £60,000 (2024: none).

## Link to Change

### Notes to the financial statements For the year ended 31 March 2025

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#### 9 Fixed assets

	Computer equipment £	Total £
<b>Cost</b>		
At 1 April 2024	38,030	38,030
Additions	-	-
	<u>38,030</u>	<u>38,030</u>
At 31 March 2025	38,030	38,030
	<u>38,030</u>	<u>38,030</u>
<b>Depreciation</b>		
At 1 April 2024	35,687	35,687
Charge for the year	586	586
	<u>36,273</u>	<u>36,273</u>
At 31 March 2025	36,273	36,273
	<u>36,273</u>	<u>36,273</u>
<b>Net book values</b>		
31 March 2025	1,757	1,757
	<u>1,757</u>	<u>1,757</u>
31 March 2024	2,343	2,343
	<u>2,343</u>	<u>2,343</u>

#### 10 Debtors

	2025 £	2024 £
Rent and rates	1,625	1,625
Donations	3,290	3,290
Other debtors	-	-
	<u>4,915</u>	<u>4,915</u>
	<u>4,915</u>	<u>4,915</u>

#### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxation and social security	11,754	12,234
Accruals and deferred income	4,073	-
Other creditors	579	(921)
	<u>16,406</u>	<u>11,313</u>
	<u>16,406</u>	<u>11,313</u>

Included in accruals is an amount in respect of pension contributions of £579 outstanding at the year end (2024: £nil).

## Link to Change

### Notes to the financial statements For the year ended 31 March 2025

#### 12 Unrestricted funds

	Balance at 1 April 2024 £	Movement in year		Transfers £	Balance at 31 March 2025 £
		Incoming resources £	Resources expended £		
General fund	277,047	99,718	(211,849)	104,153	269,069
	<u>277,047</u>	<u>99,718</u>	<u>(211,849)</u>	<u>104,153</u>	<u>269,069</u>

#### 13 Restricted funds

	Balance at 1 April 2024 £	Movement in year		Transfers £	Balance at 31 March 2025 £
		Incoming resources £	Resources expended £		
Panacea Charitable Trust	5,334	15,000	(13,255)	(1,960)	5,119
Harpur Trust #SEEN	13,674	-	(12,838)	(836)	-
Harpur Trust Digital Defenders	-	15,000	(5,310)	(454)	9,236
Children in Need BYM	12,845	27,971	(35,307)	(3,000)	2,509
VERU (Social Sparks)	-	21,502	(38,945)	(6,055)	(23,498)
Connolly Foundation	-	5,000	(5,000)	-	-
Luton Youth Fund (Choice Shades)	(3,742)	5,000	(522)	(736)	-
Knife Angel Legacy	-	6,800	(12)	-	6,788
Frank Branston	-	8,500	(7,035)	(1,099)	366
Luton Youth Fund	-	20,000	(14,940)	(1,505)	3,555
Bedford Youth Fund (Choice Reload)	49,218	-	-	-	49,218
National Lottery: Challenge Switch	41,673	61,360	(64,525)	(38,508)	-
Project EH (from Reserves)	50,000	-	-	(50,000)	-
	<u>169,002</u>	<u>186,133</u>	<u>(197,689)</u>	<u>(104,153)</u>	<u>53,293</u>

The VERU Social Sparks fund was in deficit at the year end which will be covered by funding in a future period.

Various transfers between funds were made as a result of funding being repurposed or to reflect the recovery of core costs from restricted funding.

The Project EH fund was created in the previous fund from unrestricted reserves. This fund has now been reversed and therefore a transfer of £50,000 was made back to unrestricted reserves to close the fund.

## Link to Change

### Notes to the financial statements For the year ended 31 March 2025

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#### 13 Restricted funds (continued)

The following restricted funds were in operation during the year:

<b>Name of fund</b>	<b>Nature, purpose and description of fund</b>
Panacea Charitable Trust	Bedford Borough early-help project
Harpur Trust #SEEN	Supporting families facing exploitation in partnership with FACES
Harpur Trust Digital Defenders	Bedford Borough Digital Exploitation project
VERU (Social Sparks)	Social skills training in Bedfordshire
Children in Need BYM	Bedfordshire Boys and Young Men project
Connolly Foundation	Youth Participation Identity Project
Luton Youth Fund (Choice: Shades)	Early-help project in Luton
Knife Angel Legacy Fund	Knife Crime Arts Project in Luton
Frank Branston Charitable Trust	CSE project
Luton Youth Fund (Choice: New Horizons)	Early-help project in Luton
Bedford Youth Fund (Choice: Reload)	Early help in Bedford Borough
National Lottery: Challenge Switch	Exploitation services

Further details about the activities carried out in relation to the above funds are contained in the Trustees Report.

## Link to Change

### Notes to the financial statements For the year ended 31 March 2025

#### 14 Net assets held by funds

2025	Fixed Assets £	Cash at bank & Investments £	Other Assets £	Creditors £	Total £
General fund	1,757	278,803	4,915	(16,406)	269,069
Restricted fund	-	53,293	-	-	53,293
	<u>1,757</u>	<u>332,096</u>	<u>4,915</u>	<u>(16,406)</u>	<u>322,362</u>
2024	Fixed Assets £	Cash at bank & Investments £	Other Assets £	Creditors £	Total £
General fund	2,343	281,102	4,915	(11,313)	277,047
Restricted fund	-	169,002	-	-	169,002
	<u>2,343</u>	<u>450,104</u>	<u>4,915</u>	<u>(11,313)</u>	<u>446,049</u>

#### 15 Financial commitments

At 31 March 2025 the charity had total outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Land and buildings/other leases:		
Within one year	23,520	23,340
Between 2 and 5 years	29,400	52,920
In over 5 years	-	-
Total future minimum lease payments	<u>52,920</u>	<u>76,260</u>

Link to Change, as of 2024, has committed to a 9-year lease (with 3-year break clauses) with their current landlord at the registered premises.

There are no capital commitments (2024: £nil).

#### 16 Contingent liabilities

There are no contingent liabilities at the year end (2024: £nil).

#### 17 Related party transactions

There were no related party transactions during the year (2024: none).



**LINK TO CHANGE**

England & Wales - Charity number 1098452

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# Accounts

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**Charity Registration No 1098452  
Company Registration No 4749130**

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**Financial statements for  
the year ended 31 March 2024**

**[Link to Change](#)**

## **Link to Change**

## **Charity information**

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<b>Chair</b>	Felicity Mallam
<b>Trustees and members of executive committee</b>	Alan McCormick Rowan Moore Shreena Misty Fiona Factor Sarah Morecombe
<b>Charity number</b>	1098452
<b>Company number</b>	4749130
<b>Head office</b>	40 Mill Street Bedford Bedfordshire MK40 3HD
<b>Independent Examiner</b>	Louise Tunley FCA CTA DChA Monico Tunley Limited, Chartered Accountants 19 Goldington Road Bedford MK40 3JY

## **Link to Change**

### **Trustees' report For the year ended 31 March 2024**

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Objectives and Activities**

Link to Change operates under a set of core values: respect, a non-judgemental approach, compassion, inclusiveness and regard for the United Nations Rights of the Child and the Human Rights Act. As a charity we operate a reflective practice, are proactive and are responsive to need.

#### ***The objectives of the charity are as follows:***

- To advance the education; preserve and protect the mental and physical health and relieve sickness and poverty of children, young people and adults.
- The advancement of education for the public benefit in the issues surrounding children and young people, their families and carers, in respect of child exploitation, substance misuse and social exclusion in response to the needs presented by the local communities in Bedfordshire and surrounding counties.

#### ***The Link to Change Vision:***

Our vision is of a world where everyone can live free from exploitation.

#### ***The Link to Change Mission:***

Link to Change is committed to being the experts in child exploitation, using direct experience to advocate and support change.

#### ***We achieve this by:***

- Inspiring and enabling positive change, growth and self-worth for all children and young people.
- Having a commitment to young people's participation and involvement in service design, governance and review.
- Building engaging and trusted relationships with children, young people, families, professionals and the communities in which they live within.
- Providing a holistic and dynamic trauma-informed support service around exploitation.
- Being proactive with children and young people in prevention as the best form of protection against exploitation.

## **Link to Change**

### **Trustees' report For the year ended 31 March 2024**

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#### ***The Link to Change Values are:***

- **Inclusivity-** We believe that all survivors of exploitation should be supported and have access to appropriate services. Beneficiaries are the heart of everything we do.
- **Quality-** We provide an effective, reliable, and high-quality service to children, young people, their families, the community and professionals to support them.
- **Challenging-** We advocate for and with children and young people and challenge other professionals to create positive change.
- **Trustworthy-** We are confident in our commitment and credibility to deliver on what we say we are going to do.
- **Dedication-** We are committed to our children and young people through providing open-ended and continuous support.
- **Knowledge-** We are dedicated to continually build upon our knowledge and expertise in the field of children, young people and exploitation.
- **Safety-** We create a culture to safeguard and protect everyone from exploitation.

#### **Public Benefit**

The Trustees of Link to Change have due regard to the Charity Commission's public benefit guidance to meet their legal obligations under the Charities Act.

Child Exploitation can have a devastating impact on the social integration, economic well-being and life chances of young people. Difficulties faced by victims of child exploitation include isolation from family and friends, teenage parenthood, failing examinations or dropping out of education altogether, unemployment, mental health problems, suicide attempts, alcohol and drug addiction, aggressive behaviour and criminal activity. Child Exploitation has a profoundly damaging effect on families and communities

Reports from the Office of the Children's Commissioner and leading academic institutions inform us that there is still much work to be done.

The Trustees believe that the contribution that Link to Change makes to improving the public knowledge of child exploitation and the support that it offers to the victims of this terrible crime is of public benefit.

## **Link to Change**

### **Trustees' report For the year ended 31 March 2024**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Funding Successes**

The Trustees extend their grateful thanks to all our funders who are listed within the report and the financial statement and to our donors who have contributed, often without publicity, enabling us to expand our services and reach more children and young people.

2023-24 saw Link to Change received unrestricted funding from both national and local grants, trusts and foundations to support our core provision. These funders included:

- Paul Hamlyn Foundation
- UK Youth
- Lloyds Foundation
- Garfield Weston Foundation
- Swire Charitable Trust
- Wixamtree Trust
- Leathersellers' Foundation

##### **Charitable Donations and Assistance**

Thank you to all in the community that have supported Link to Change through donations in kind and fundraising activities. In addition to this we would like to thank the community and local businesses for their support in the summer packed lunch project, the Christmas gift appeal and donations of easter eggs.

We would especially like to offer our sincerest thank you again to Puzzle Technology who annually provide our IT technical support beyond their contractual agreement.

##### **Partnership Working**

We have built upon and strengthened our partnerships with the local authority and police within Bedfordshire. We attend all the vital partnership and strategic meetings within the county, ensuring we have the relevant tools and knowledge for effective and positive service delivery, working within a contextual safeguarding framework.

We have strong partnerships with schools in our geographic areas, delivering preventative and educational work. Helping young people at risk of or experiencing child exploitation to remain in touch with their education and achieve their potential, despite the harms caused.

We continued to build upon our new relationships and partners within the county with voluntary services, especially our dear friends at FACES Bedford. We have created new partnerships to build upon the future of Link to Change and create lasting change within the county and further.

## Link to Change

### Trustees' report For the year ended 31 March 2024

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#### Our Services

Link to Change continued to provide a contextual service to support children and young people who are at risk of or experiencing exploitation. The service encompassed all areas of supporting children and young people, specifically tailored to individual need and experience. Over the course of 2023-24, we provided the following services to over 1,000 children and young people who have experienced or been at risk of child exploitation:

- Intensive long-term 1-2-1 support
- Early-intervention 1-2-1 solutions focussed support
- Youth participation
- Co-produced preventative workshops in a community or school setting.
- Targeted groupwork programmes
- Outreach and drop-in sessions

We additionally delivered other services, including:

- Professional CPD accredited training
- Prevention awareness raising workshops to parents and carers.
- Consultation, research and social action

We continued to deliver on our Strategy into Action 2023-24, building upon our three main service provisions under the domains of Choice, Challenge and Change. We help young people make an informed **Choice** by raising awareness, educating and developing critical thinking skills that enable them to make informed decisions about their relationships and prevent their exploitation. We **Challenge** the cycle of exploitation: by providing long-term support to build the wellbeing and resilience of young people who have suffered exploitation. We **Change** the lives of young people who have been exploited, returning power to them by working with and supporting them to rebuild their sense of self, heal from the abuse they have suffered and use their experience to support others and make change.

We have been excited to build upon our early-intervention Choice services across the whole of Bedfordshire receiving funding from the Frank Branston Charitable Trust and the continued support from the Charles Hayward Foundation.

Our Challenge services continued to grow and strengthen to support those with increased complexity and needs. These projects received funding from:

- National Lottery Community Fund
- Luton Youth Fund
- Luton Citizen Fund
- The Harpur Trust
- Children in Need
- The Pilgrims Trust
- The Violence and Exploitation Reduction Unit

## **Link to Change**

### **Trustees' report For the year ended 31 March 2024**

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#### **Our Services (continued)**

Our Change strand saw the further work and development of our Participation Group, providing empowerment and participation to young people after a life of exploitation. We would like to give our thanks to all the children and young people who have worked with us, especially our participation members who have been instrumental in enhancing policy change and professionals' responses to child exploitation. This year the participation group has continued to work with our team to advise and develop the charity. Our participation group has had an active voice in the governance and operations of the charity and recruitment interviews. In addition to this, the participation group has assisted Bedfordshire Police and the Local Authorities with a variety of different consultations, providing an insight into their experiences and viewpoints. Their contributions have been pivotal in ensuring our beneficiaries are at the heart of the work we deliver, ensuring children and young people can live happier and healthier lives free from child exploitation.

#### **FINANCIAL REVIEW**

##### **Financial Position**

The financial statements for the year ended 31 March 2024 show that the charity received income of £363,668 (2023: £470,501) and incurred expenditure of £386,268 (2023 : £432,242). This was in line with expectations.

Unrestricted reserves at the year-end are £277,047 (2023: £294,754) and restricted reserves are £169,002 (2023: £173,895). Free reserves are £274,704 which is sufficient to meet estimated costs of winding up the charity should further funds are not secured in line with our current policy.

No tax has been levied upon any of the organisation/company's activities.

The Trustees consider the funding levels committed to by funders to be adequate for the forthcoming twelve months but recognise the on-going need for both additional and replacement funding to be secured. The Trustees also recognise the need to diversify funding sources away from the purely philanthropic and are confident that additional funding can be secured and that the income generation strategy is strong.

Link to Change recognises the importance of fulfilling its regular financial commitments and therefore the level of reserves required must allow for these commitments. Link to Change will hold reserves of the equivalent of one year's unrestricted obligations to allow for any matters arising in the competition of our office premises.

##### **Risk Management**

The trustees have considered and reviewed the major risk to which the charity is exposed and have implemented systems to monitor and as necessary address these risks.

#### **EXTENDED THANK YOU**

This year we have welcomed new highly experienced employees to join the delivery, management, and support team.

We warmly thank all our passionate and committed employees who are always willing to 'go the extra mile' to ensure that our beneficiaries receive a quality provision.

## Link to Change

## Trustees' report For the year ended 31 March 2024

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

The Company operates under its memorandum and articles of association dated 1 April 2003; amended on 8 July 2011.

#### Charity Constitution & Management

The charitable company is led by a board of directors, who are the trustees and form the council of management of the company.

Trustees are co-opted to the Board with the agreement of the Directors and are elected at the annual general meeting. Each Trustee has an area of interest and works closely with staff to develop and maintain these activities.

The Trustees approve the strategic plan, the business plan and monitor their implementation. Periodically the Trustees approve reviews of the charity's policies and procedures under the guidance of the CEO.

The Board of Directors seeks to ensure that the needs of all user groups are reflected through the diversity of skills represented by the Board. Through open advertising, new members with appropriate skills are recruited and co-opted to the Board.

All Trustees are familiar with the practical work of the charity. New members are inducted by the CEO and the Chair and are encouraged to spend time with operational employees. Each Trustee is provided with a pack covering:

- Obligations of the Board of Directors
- Charity's Policies and Procedures
- Resourcing and current financial position.
- Future plans and objectives

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number: 04749130 (England and Wales)

Registered Charity Number: 1098452

Registered Office: 40 Mill Street  
Bedford  
MK40 3HD

This Report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 12/12/2024  
and signed on their behalf by



Ms Felicity Mallam  
Trustee (Chair)

# Independent Examiner's Report to the Trustees of Link to Change

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 9 to 20.

## Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Louise Tunley*

Louise Tunley FCA CTA DChA

ICAEW, Chartered Accountant

19 Goldington Road  
Bedford  
MK40 3JY

Date: 12/12/2024

## Link to Change

### Statement of financial activities (including Income and Expenditure Account) For the year ended 31 March 2024

	Notes	2024 Unrestricted Funds	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Income and endowments from:</b>					
Donations and legacies		984	-	984	124,896
Charitable activities		151,752	209,420	361,172	345,091
Investments	5	1,512	-	1,512	514
<b>Total income</b>		<u>154,248</u>	<u>209,420</u>	<u>363,668</u>	<u>470,501</u>
<b>Expenditure on:</b>					
Charitable activities	6	216,978	169,290	386,268	432,242
<b>Total expenditure</b>		<u>216,978</u>	<u>169,290</u>	<u>386,268</u>	<u>432,242</u>
<b>Net income</b>		<u>(62,730)</u>	<u>40,130</u>	<u>(22,600)</u>	<u>38,259</u>
<b>Transfers between funds</b>		<u>45,023</u>	<u>(45,023)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds for the year</b>		<u>(17,707)</u>	<u>(4,893)</u>	<u>(22,600)</u>	<u>38,259</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		294,754	173,895	468,649	430,390
<b>Total funds carried forward</b>	12,13	<u>277,047</u>	<u>169,002</u>	<u>446,049</u>	<u>468,649</u>

All operations are continuing operations.

The notes on pages 12 to 20 form part of these financial statements.

## Link to Change

### Balance sheet (Company number 4749130) As at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible fixed assets	9	2,343	3,124
<b>Total fixed assets</b>		<u>2,343</u>	<u>3,124</u>
<b>Current assets:</b>			
Debtors	10	4,915	5,516
Cash at bank and in hand		450,104	467,443
<b>Total current assets</b>		<u>455,019</u>	<u>472,959</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	11	(11,313)	(7,434)
<b>Net current assets</b>		<u>443,706</u>	<u>465,525</u>
<b>Total assets less current liabilities</b>		<u>446,049</u>	<u>468,649</u>
<b>Total net assets</b>		<u><u>446,049</u></u>	<u><u>468,649</u></u>
<b>The funds of the charity:</b>			
Unrestricted funds	12	277,047	294,754
Restricted funds	13	169,002	173,895
<b>Total charity funds</b>	14	<u><u>446,049</u></u>	<u><u>468,649</u></u>

The notes on pages 12 to 20 form part of these financial statements.

The company is entitled to exemption for audit under Section 477 of the Companies Act 2006 for year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and;
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as is applicable to the company.

## Link to Change

### **Balance sheet (continued) (Company number 4749130) As at 31 March 2024**

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

The financial statements were approved by the trustees on 12/12/2024  
And signed on their behalf by



**Ms Felicity Mallam**  
Trustee (Chair)

## Link to Change

### Notes to the financial statements For the year ended 31 March 2024

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#### 1 Statutory information

Link to Change is a private company, limited by guarantee, registered in England within the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 2 Accounting policies

##### 2.1 Accounting convention

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees consider the charity to be a going concern due to the current level of reserves and any additional income which may be sourced throughout the forthcoming year.

##### 2.2 Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

##### 2.3 Debtors

Debtors are amounts due from services performed in the ordinary course of business.

##### 2.4 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and call deposits, together with other short term highly liquid investments that are readily convertible into a known amount of cash and are subject to an insignificant risk of change in value.

## Link to Change

### Notes to the financial statements For the year ended 31 March 2024

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#### Accounting policies (continued)

##### 2.5 Allocation of costs

Costs are allocated over direct charitable expenditure and management and administration on the basis of time spent or by the purpose of the expenditure. Liabilities are recognised on an accruals basis in the period to which they relate.

##### 2.6 Governance costs

Governance costs are those costs associated with maintaining the governance of the charity as opposed to the management of the charity's activities.

##### 2.7 Fixed assets and depreciation

Fixed assets are recorded at cost.

Assets are depreciated at rates which the Trustees consider will write down the assets over the period of their useful economic lives. The rates used are as follows:

Computer equipment	25%, reducing balance method
--------------------	------------------------------

##### 2.8 Investments

Investments are held in the form of charity accounts with a bank or building society and are recognised at the amount held in the account at the balance sheet date. Any interest received from the account is included in investment income on a receivable basis.

##### 2.9 Pensions and other post-retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Pension costs are allocated between activities and funds on the same basis as any other salary costs.

##### 2.10 Fund accounting

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area of purpose. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## Link to Change

### Notes to the financial statements For the year ended 31 March 2024

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#### 3 Critical accounting judgements and key sources of estimation uncertainty

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

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

In the opinion of the trustees there are no critical accounting judgements or estimation uncertainties within the charity.

#### 4 Comparative Statement of Financial Activities

The Statement of Financial Activities for the year ended 31 March 2023 is presented for illustrative purposes.

	2023 Unrestricted Funds	2023 Restricted Funds £	2023 Total Funds £
<b>Income and endowments from:</b>			
Donations and legacies	124,896	-	124,896
Charitable activities	-	345,091	345,091
Investments	514	-	514
<b>Total income</b>	<u>125,410</u>	<u>345,091</u>	<u>470,501</u>
<b>Expenditure on:</b>			
Charitable activities	211,271	220,971	432,242
<b>Total expenditure</b>	<u>211,271</u>	<u>220,971</u>	<u>432,242</u>
<b>Net income</b>	(85,861)	124,120	38,259
Transfers between funds	89,910	(89,910)	-
<b>Net movement in funds for the year</b>	4,049	34,210	38,259
<b>Reconciliation of funds:</b>			
Total funds brought forward	<u>290,705</u>	<u>139,685</u>	<u>430,390</u>
<b>Total funds carried forward</b>	<u><u>294,754</u></u>	<u><u>173,895</u></u>	<u><u>468,649</u></u>

## Link to Change

### Notes to the financial statements For the year ended 31 March 2024

#### 5 Investment income

	2024 £	2023 £
Interest receivable on bank deposits	1,512	514
	<u>1,512</u>	<u>514</u>

#### 6 Analysis of expenditure on charitable activities

2024	Unrestricted £	Restricted £	2024 Total £
Restricted costs	-	21,121	21,121
Staff costs	164,183	148,169	312,352
Other staff costs	884	-	884
Depreciation	781	-	781
Rent and rates	22,431	-	22,431
Utilities	2,669	-	2,669
Telephone and IT	6,380	-	6,380
Insurance	3,469	-	3,469
Office costs	2,187	-	2,187
Subscriptions	3,743	-	3,743
Professional fees	6,922	-	6,922
Accountancy fees	2,859	-	2,859
Bank charges	95	-	95
Sundry expenses	375	-	375
	<u>216,978</u>	<u>169,290</u>	<u>386,268</u>

2023	Unrestricted £	Restricted £	2023 Total £
Restricted costs	-	75,261	75,261
Staff costs	157,977	145,710	303,687
Other staff costs	423	-	423
Depreciation	1,042	-	1,042
Rent and rates	25,931	-	25,931
Utilities	2,409	-	2,409
Telephone and IT	4,413	-	4,413
Insurance	3,128	-	3,128
Office costs	2,870	-	2,870
Subscriptions	3,049	-	3,049
Professional fees	1,460	-	1,460
Accountancy fees	7,977	-	7,977
Bank charges	60	-	60
Sundry expenses	532	-	532
	<u>211,271</u>	<u>220,971</u>	<u>432,242</u>

## Link to Change

### Notes to the financial statements For the year ended 31 March 2024

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#### 7 Net (expenditure)/income for the year

This is stated after charging:

	2024	2023
	£	£
Independent Examiner's fees	600	500
Depreciation	781	1,042
Rent – land and buildings	22,800	22,800
	<u>22,800</u>	<u>22,800</u>

#### 8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024	2023
	£	£
Salaries	282,149	278,029
Social Security costs	21,514	21,304
Pension Costs	8,689	4,354
	<u>312,352</u>	<u>303,687</u>

The Trustees are not remunerated for their work as Trustees and therefore there was no Trustees' remuneration paid during the year (2023: none). During the year no Trustees were reimbursed for expenses (2023: none).

The average number of employees during the year was 12 (2023: 11).

The charity considers its key management personnel to comprise the Director, Operations Manager and Service Manager. The total employment benefits including employer pension contributions of the key management personnel were £116,442 (2023: £104,033). No employees earned more than £60,000 (2023: none).

## Link to Change

### Notes to the financial statements For the year ended 31 March 2024

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#### 9 Fixed assets

	Computer equipment £	Total £
<b>Cost</b>		
At 1 April 2023	38,030	38,030
Additions	-	-
	<u>38,030</u>	<u>38,030</u>
At 31 March 2024	38,030	38,030
	<u>38,030</u>	<u>38,030</u>
<b>Depreciation</b>		
At 1 April 2023	34,906	34,906
Charge for the year	781	781
	<u>34,906</u>	<u>34,906</u>
At 31 March 2024	35,687	35,687
	<u>35,687</u>	<u>35,687</u>
<b>Net book values</b>		
31 March 2024	<u>2,343</u>	<u>2,343</u>
31 March 2023	<u>3,124</u>	<u>3,124</u>

#### 10 Debtors

	2024 £	2023 £
Rent and rates	1,625	1,625
Donations	3,290	3,290
Other debtors	-	601
	<u>4,915</u>	<u>5,516</u>

#### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Taxation and social security	12,234	5,814
Trade creditors	-	1,353
Accruals and deferred income	-	267
Other creditors	(921)	-
	<u>11,313</u>	<u>7,434</u>

Included in accruals is an amount in respect of pension contributions of £nil outstanding at the year end.

## Link to Change

### Notes to the financial statements For the year ended 31 March 2024

#### 12 Unrestricted funds

	Balance at 1 April 2023 £	Movement in year		Transfers £	Balance at 31 March 2024 £
		Incoming resources £	Resources expended £		
General fund	294,754	154,248	(216,978)	45,023	277,047
	<u>294,754</u>	<u>154,248</u>	<u>(216,978)</u>	<u>45,023</u>	<u>277,047</u>

#### 13 Restricted funds

	Balance at 1 April 2023 £	Movement in year		Transfers £	Balance at 31 March 2024 £
		Incoming resources £	Resources expended £		
Panacea CT	-	10,000	(3,359)	(1,307)	5,334
Harpur Trust #SEEN	21,675	21,551	(27,914)	(1,638)	13,674
Children in Need Dodgems	30,750	-	(28,424)	(2,326)	-
Children in Need BYM	-	21,978	(8,428)	(705)	12,845
VERU (Training 22/23)	(3,750)	3,750	-	-	-
VERU (Training 23/24)	-	15,000	-	(15,000)	-
Luton Youth Fund (Choice Shades)	-	15,000	(16,383)	(2,359)	(3,742)
Multi-funded, including Luton Youth Fund & Charles Hayward (Choice Project)	36,985	-	(7,468)	(29,517)	-
OPCC Challenge	2,199	-	(1,269)	(930)	-
Bedford Youth Fund (Choice Reload)	14,226	-	(150)	35,142	49,218
National Lottery: Challenge Switch	26,714	122,141	(64,170)	(43,012)	41,673
Decorating	-	-	-	-	-
Happy Days	1,603	-	-	(1,603)	-
Challenge: Evolve	43,464	-	(11,725)	(31,739)	-
Leathersellers Jubilee	29	-	-	(29)	-
Project EH (from Reserves)	-	-	-	50,000	50,000
	<u>173,895</u>	<u>209,420</u>	<u>(169,290)</u>	<u>(45,023)</u>	<u>169,002</u>

The Luton Youth Fund (Choice Reload) was in deficit at the year end which will be covered by funding in a future period.

Various transfers between funds were made as a result of funding being repurposed or to reflect the recovery of core costs from restricted funding.

## Link to Change

### Notes to the financial statements For the year ended 31 March 2024

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#### 13 Restricted funds (continued)

The following restricted funds were in operation during the year:

<b>Name of fund</b>	<b>Nature, purpose and description of fund</b>
Harpur Trust #SEEN	Supporting families facing exploitation in partnership with FACES
OPCC Changing FACES	Supporting families facing exploitation in partnership with FACES
Children in Need Dodgems	Boys and young men project for 10-18 years old
VERU (Social Skills Training)	Targeted group work project for 10 – 18 years old
Luton Youth Offending	One to one support and group work with young people
Multi-funded, including Luton Youth Fund & Charles Hayward	Early help provision
OPCC Challenge	One to one support
Bedford Youth Fund (Choice Reload)	Early help in Bedford Borough
VERU & OPCC	It's Ok Helpline and information workshops
National Lottery: Challenge Switch	Exploitation services
Decorating	Building maintenance
Happy Days	Trips and activities
Luton TREE	Outreach support – Detached youth work
BB Tree	Outreach support
UK Thriving Minds	Mental health development provisions
Challenge: Evolve	Pilot project for mental health
Lethersellers Jubilee	Training development

Further details about the activities carried out in relation to the above funds are contained in the Trustees Report.

## Link to Change

### Notes to the financial statements For the year ended 31 March 2024

#### 14 Net assets held by funds

2024	Fixed Assets £	Cash at bank & Investments £	Other Assets £	Creditors £	Total £
General fund	2,343	281,102	4,915	(11,313)	277,047
Restricted fund	-	169,002	-	-	169,002
	<u>2,343</u>	<u>450,104</u>	<u>4,915</u>	<u>(11,313)</u>	<u>446,049</u>
2023	Fixed Assets £	Cash at bank & Investments £	Other Assets £	Creditors £	Total £
General fund	3,124	293,548	5,516	(7,434)	294,754
Restricted fund	-	173,895	-	-	173,895
	<u>3,124</u>	<u>467,443</u>	<u>5,516</u>	<u>(7,434)</u>	<u>468,649</u>

#### 15 Financial commitments

At 31 March 2024 the charity had total outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Land and buildings/other leases:		
Within one year	23,340	22,800
Between 2 and 5 years	52,920	5,700
In over 5 years	-	-
Total future minimum lease payments	<u>76,260</u>	<u>28,500</u>

There are no capital commitments (2023: £nil).

#### 16 Contingent liabilities

There are no contingent liabilities at the year end (2023: £nil).

#### 17 Related party transactions

There were no related party transactions during the year (2023: none).

**LINK TO CHANGE**

England & Wales - Charity number 1098452

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# Accounts

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**LINK TO CHANGE LTD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2023**

**Company Registration No: 4749130  
Registered Charity No: 1098452**

**A1 LIFESTYLE ACCOUNTS LTD  
ACCOUNTANTS  
EXECUTIVE SUITE  
THE A1 LIFESTYLE VILLAGE  
GREAT NORTH ROAD  
LITTLE PAXTON  
ST NEOTS  
CAMBRIDGESHIRE PE19 6EN**

**LINK TO CHANGE LIMITED**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2023**

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**COMPANY INFORMATION**

**YEAR ENDED 31ST MARCH 2023**

**CHAIR:**

Ms Felicity Mallam

**TRUSTEES:**

The trustees of the company during the year were as follows:

Alan McCormick  
Rowan Moore  
Shreena Misty  
Fiona Factor  
Sarah Morecombe (Appointed 9th June 2021)

**REGISTERED OFFICE:**

40 Mill Street  
Bedford  
Bedfordshire  
MK40 3HD

**REGISTERED NUMBER:**

4749130

**CHARITY NUMBER:**

1098452

**ACCOUNTANTS:**

A1 Lifestyle Accounts Ltd  
Executive Suite  
The A1 Lifestyle Village  
Great North Road  
Little Paxton  
St Neots  
Cambridgeshire  
PE19 6EN

**REPORT OF THE CHAIR OF TRUSTEES**

**YEAR ENDED 31ST MARCH 2023**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of 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 2015).

**Objectives and Activities**

Link to Change operates under a set of core values: respect, a non-judgemental approach, compassion, inclusiveness and regard for the United Nations Rights of the Child and the Human Rights Act. As a charity we operate a reflective practice, are proactive and are responsive to need.

**The objectives of the charity are as follows:**

- \* To advance the education; preserve and protect the mental and physical health and relieve sickness and poverty of children, young people and adults.
  
- \* The advancement of education for the public benefit in the issues surrounding children and young people, their families and carers, in respect of child exploitation, substance misuse and social exclusion in response to the needs presented by the local communities in Bedfordshire and surrounding counties.

***The Link to Change Vision:***

Our vision is of a world where everyone can live free from exploitation.

***The Link to Change Mission:***

Link to Change is committed to being the experts in child exploitation, using direct experience to advocate and support change

***We achieve this by:***

- \* Inspiring and enabling positive change, growth and self-worth for all children and young people
- \* Having a commitment to young people's participation and involvement in service design, governance and review.
- \* Building engaging and trusted relationships with children, young people, families, professionals and the communities in which they live within.
- \* Providing a holistic and dynamic trauma-informed support service around exploitation.
- \* Being proactive with children and young people in prevention as the best form of protection against exploitation.

### ***The Link to Change Values are:***

- \* Inclusivity- We believe that all survivors of exploitation should be supported and have access to appropriate services. Beneficiaries are the heart of everything we do.
- \* Quality- We provide an effective, reliable, and high-quality service to children, young people, their families, the community and professionals to support them.
- \* Challenging- We advocate for and with children and young people and challenge other professionals to create positive change.
- \* Trustworthy- We are confident in our commitment and credibility to deliver on what we say we are going to do.
- \* Dedication- We are committed to our children and young people through providing open-ended and continuous support.
- \* Knowledge- We are dedicated to continually build upon our knowledge and expertise in the field of children, young people and exploitation.
- \* Safety- We create a culture to safeguard and protect everyone from exploitation.

### **Public Benefit**

The Trustees of Link to Change have due regard to the Charity Commission's public benefit guidance to meet their legal obligations under the Charities Act.

Child Exploitation can have a devastating impact on the social integration, economic well-being and life chances of young people. Difficulties faced by victims of child exploitation include isolation from family and friends, teenage parenthood, failing examinations or dropping out of education altogether, unemployment, mental health problems, suicide attempts, alcohol and drug addiction, aggressive behaviour and criminal activity. Child Exploitation has a profoundly damaging effect on families and communities

Reports from the Office of the Children's Commissioner and leading academic institutions inform us that there is still much work to be done.

The Trustees believe that the contribution that Link to Change makes to improving the public knowledge of child exploitation and the support that it offers to the victims of this terrible crime is of public benefit.

## **ACHIEVEMENT AND PERFORMANCE**

### **Funding Successes**

The Trustees extend their grateful thanks to all our funders who are listed within the report and the financial statement and to our donors who have contributed, often without publicity, enabling us to expand our services and reach more children and young people.

2022-23 saw Link to Change received unrestricted funding from both national and local grants, trusts and foundations to support our core provision. These funders included:

- \* Paul Hamlyn Foundation
- \* UK Youth
- \* Lloyds Foundation
- \* Garfield Weston Foundation
- \* Swire Charitable Trust
- \* Wixamtree Trust
- \* Leathersellers' Foundation
- \* Masonic Charitable Foundation
- \* Sir Jules Thorn Charitable Trust

We additionally secured funding from the Leathersellers' Jubilee Fund to support in the professional development of our employees and charity.

## **Charitable Donations and Assistance**

Thank you to all in the community that have supported Link to Change through donations in kind and fundraising activities. In addition to this we would like to thank the community and local businesses for their support in the summer packed lunch project, the Christmas gift appeal and donations of easter eggs.

We would especially like to offer our sincerest thank you again to Puzzle Technology who annually provide our IT technical support beyond their contractual agreement.

## **Partnership Working**

We have built upon and strengthened our partnerships with the local authority and police within Bedfordshire. We attend all the vital partnership and strategic meetings within the county, ensuring we have the relevant tools and knowledge for effective and positive service delivery, working within a contextual safeguarding framework.

We have strong partnerships with schools in our geographic areas, delivering preventative and educational work. Helping young people at risk of or experiencing child exploitation to remain in touch with their education and achieve their potential, despite the harms caused.

We continued to build upon our new relationships and partners within the county with voluntary services, especially our dear friends at FACES Bedford. We have created new partnerships to build upon the future of Link to Change and create lasting change within the county and further.

## **Our Services**

Link to Change continued to provide a contextual service to support children and young people who are at risk of or experiencing exploitation. The service encompassed all areas of supporting children and young people, specifically tailored to individual need and experience. Over the course of 2022-23, we provided the following services to over 1,300 children and young people who have experienced or been at risk of child exploitation:

- \* Intensive long-term 1-2-1 support
- \* Early-intervention 1-2-1 solutions focussed support
- \* Youth participation
- \* Co-produced preventative workshops in a community or school setting.
- \* Targeted groupwork programmes
- \* Outreach and drop-in sessions

We additionally delivered other services, including:

- \* Professional CPD accredited training
- \* Prevention awareness raising workshops to parents and carers.
- \* Consultation, research and social action

We continued to deliver on our Strategy into Action 2020-23, building upon our three main service provisions under the domains of Choice, Challenge and Change. We help young people make an informed Choice by raising awareness, educating and developing critical thinking skills that enable them to make informed decisions about their relationships and prevent their exploitation. We Challenge the cycle of exploitation: by providing long-term support to build the wellbeing and resilience of young people who have suffered exploitation. We Change the lives of young people who have been exploited, returning power to them by working with and supporting them to rebuild their sense of self, heal from the abuse they have suffered and use their experience to support others and make change.

We have been excited to build upon our early-intervention Choice services across the whole of Bedfordshire receiving funding from the Frank Branston Charitable Trust and the continued support from the Charles Hayward Foundation.

Our Challenge services continued to grow and strengthen to support those with increased complexity and needs. These projects received funding from:

- \* National Lottery Community Fund
- \* Luton Youth Fund
- \* Luton Citizen Fund
- \* Office of Police and Crime Commissioner
- \* The Harpur Trust
- \* Children in Need
- \* The Pilgrims Trust
- \* The Violence and Exploitation Reduction Unit

Our Change strand saw the further work and development of our Participation Group, providing empowerment and participation to young people after a life of exploitation. We would like to give our thanks to all the children and young people who have worked with us, especially our participation members who have been instrumental in enhancing policy change and professionals' responses to child exploitation. This year the participation group has continued to work with our team to advise and develop the charity. Our participation group has had an active voice in the governance and operations of the charity and recruitment interviews. In addition to this, the participation group has assisted Bedfordshire Police and the Local Authorities with a variety of different consultations, providing an insight into their experiences and viewpoints. Their contributions have been pivotal in ensuring our beneficiaries are at the heart of the work we deliver, ensuring children and young people can live happier and healthier lives free from child exploitation.

## **FINANCIAL REVIEW**

### **Financial Position**

The financial statements for the year ended March 2023 show that the charity received income of £470,501 and incurred expenditure of £432,242. This was in line with expectations

Reserves at the year-end are £140,850 with this set aside to meet estimated costs of winding up the charity should further funds are not secured in line with our current policy.

No tax has been levied upon any of the organisation/company's activities

The Trustees consider the funding levels committed to by funders to be adequate for the forthcoming twelve months but recognise the on-going need for both additional and replacement funding to be secured. The Trustees also recognise the need to diversify funding sources away from the purely philanthropic and are confident that additional funding can be secured and that the income generation strategy for 2020-2023 is strong

Link to Change recognises the importance of fulfilling its regular financial commitments and therefore the level of reserves required must allow for these commitments. Link to Change will look to increase the level of reserves to £150,000 to cover both 9 months of unrestricted obligations and to allow for any matters arising in the competition of our office premises. In addition to this, Link to Change will be investing £50,000 towards service delivery during the cost-of-living crisis

## **EXTENDED THANK YOU**

This year we have welcomed new highly experienced employees to join the delivery, management, and support team

We warmly thank all our passionate and committed employees who are always willing to 'go the extra mile' to ensure that our beneficiaries receive a quality provision.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The Company operates under its memorandum and articles of association dated 1 April 2003; amended on 8 July 2011

### **Charity Constitution & Management**

The charitable company is led by a board of directors, who are the trustees and form the council of management of the company

Trustees are co-opted to the Board with the agreement of the Directors and are elected at the annual general meeting. Each Trustee has an area of interest and works closely with staff to develop and maintain these activities.

The Trustees approve the strategic plan, the business plan and monitor their implementation. Periodically the Trustees approve reviews of the charity's policies and procedures under the guidance of the CEO

The Board of Directors seeks to ensure that the needs of all user groups are reflected through the diversity of skills represented by the Board. Through open advertising, new members with appropriate skills are recruited and co-opted to the Board

All Trustees are familiar with the practical work of the charity. New members are inducted by the CEO and the Chair and are encouraged to spend time with operational employees. Each Trustee is provided with a pack covering:

- \* Obligations of the Board of Directors
- \* Charity's Policies and Procedures
- \* Resourcing and current financial position.
- \* Future plans and objectives

**Risk Management**

The trustees have considered and reviewed the major risk to which the charity is exposed and have implemented systems to monitor and as necessary address these risks.

**Accountants**

Link to Change would like to extend our thanks to our current accountants at A1 Lifestyle. As of the year 2023-24 Link to Change will be instructing a new accountants, Monico Tunley Ltd, in order to support local businesses and the community

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company Number**

04749130 (England and Wales)


**Registered Charity Number**

1098452

**Registered Office**

40 Mill Street  
Bedford  
Bedfordshire  
MK40 3HD

Approved by the trustees of the charity on 19/09/23. And signed on its behalf by:

  
.....  
Ms Felicity Mallam  
Chair

## INCOME STATEMENT

YEAR ENDED 31ST MARCH 2023

	Note	2023 £	2022 £
<b>TURNOVER</b>		470,501	514,568
Cost of Sales		<u>-</u>	<u>-</u>
<b>GROSS INCOME</b>		470,501	514,568
Administrative Expenses		<u>(432,242)</u>	<u>(440,520)</u>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		38,259	74,048
<b>BALANCE BROUGHT FORWARD</b>		<u>430,390</u>	<u>356,342</u>
<b>BALANCE CARRIED FORWARD</b>		<u><u>468,649</u></u>	<u><u>430,390</u></u>

**1 Income and Endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

<b>2 Investment Income</b>	<b>2023</b>	<b>2022</b>
	£	£
Interest receivable on bank deposits	514	19

**3 Fund Structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area of purpose.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**4 Pensions and Other Post Retirement Obligations**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pension costs are allocated between activities and funds on the same basis as any other salary costs.

## FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2023

## STATEMENT OF INCOME, EXPENDITURE AND FUNDS BALANCES FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
<b>Income and Endowments</b>						
Donations and legacies	124,896	-	124,896	156,935	-	156,935
Charitable Activities	-	345,091	345,091	-	357,614	357,614
Investment Income	514	-	514	19	-	19
Total Income	125,410	345,091	470,501	156,954	357,614	514,568
<b>Expenditure</b>						
Charitable Activities	(211,271)	(220,971)	(432,242)	(209,860)	(230,660)	(440,520)
Net	(85,861)	124,120	38,259	(52,906)	126,954	74,048
Transfers Between Funds	89,910	(89,910)	-	77,221	(77,221)	-
Net Funds	4,049	34,210	30,161	24,315	49,733	74,048
<b>Reconciliation of Funds</b>						
Total Funds Brought Forward	290,705	139,685	430,390	266,390	89,952	356,342
Total Funds Carried Forward	294,754	173,895	460,551	290,705	139,685	430,390

	Pilgrims' Trust Project	Harpur Trust Fund #SEEN Project	OPCC Changing FACES Project	Children In Need Dodgems Project 21-22	Children In Need Dodgems Project 22-23	VERU (Social Skills Training)	Luton Youth Offending Project	Luton Youth Fund & Charles Hayward Choice:Reload Project	OPCC Challenge	Bedford Youth Fund (Choice Reload)	VERU & OPCC Project	National Lottery: Challenge Switch	Decorating Project	Happy Days Project	Luton TREE Project Phase 2	Luton TREE Project Phase 3	BB Tree Phase 1 & 2	UK Thriving Minds	Challenge : Evolve	Leatherse llers Jubilee Fund	Total Restricted Funds 2023	Total Restricted Funds 2022
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Income and Endowments</b>																						
Charitable Activities	13,332	21,551	-	10,129	40,516	11,250	-	44,930	20,000	10,000	-	122,033	-	1,199	-	2,079	4,072	25,000	14,000	5,000	345,091	357,614
<b>Expenditure</b>																						
Charitable Activities	18,929	10,348	-	24,201	9,016	12,449	-	26,547	13,550	14,128	-	67,128	9,078	-	-	-	-	-	10,626	4,971	220,971	230,660
<b>Net Income</b>	(5,597)	11,203	-	(14,072)	31,500	(1,199)	-	18,383	6,450	(4,128)	-	54,905	(9,078)	1,199	-	2,079	4,072	25,000	3,374	29	124,120	126,954
<b>Transfers Between Projects</b>																						
Transfers Between Projects	-	-	-	-	-	-	-	-	-	-	(9,950)	-	-	-	(1,230)	(2,079)	(1,972)	(25,000)	40,090	-	(141)	-
<b>Transfers Between Funds</b>																						
Transfers Between Funds	(2,000)	(1,638)	(5,305)	(750)	(750)	(2,551)	(11,718)	(4,425)	(4,251)	(3,425)	-	(50,856)	-	-	-	-	(2,100)	-	-	-	(89,769)	(77,221)
<b>Net Movement in Funds</b>																						
Net Movement in Funds	(7,597)	9,565	(5,305)	(14,822)	30,750	(3,750)	(11,718)	13,958	2,199	(7,553)	(9,950)	4,049	(9,078)	1,199	-	-	-	-	43,464	29	34,210	49,733
<b>Reconciliation of Funds</b>																						
Total Funds Brought Forward	7,597	12,110	5,305	14,822	-	-	11,718	23,027	-	21,779	9,950	22,665	9,078	404	1,230	-	-	-	-	-	139,685	89,952
Total Funds Carried Forward	-	21,675	-	-	30,750	(3,750)	-	36,985	2,199	14,226	-	26,714	-	1,603	-	-	-	-	43,464	29	173,895	139,685

## BALANCE SHEET

YEAR ENDED 31ST MARCH 2023

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	5		3,124		4,166
<b>CURRENT ASSETS</b>					
Debtors	6	5,516		4,915	
Cash at Bank and in Hand		<u>467,443</u>		<u>429,266</u>	
		472,959		434,181	
<b>CREDITORS:</b>					
Amounts falling due within one year	7	<u>7,434</u>		<u>7,957</u>	
<b>NET CURRENT ASSETS</b>			<u>465,525</u>		<u>426,224</u>
<b>TOTAL ASSETS LESS</b>					
<b>CURRENT LIABILITIES</b>			<u>468,649</u>		<u>430,390</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds			173,895		139,685
Unrestricted Funds			<u>294,754</u>		<u>290,705</u>
<b>TOTAL FUNDS</b>			<u>468,649</u>		<u>430,390</u>

The company is entitled to exemption for audit under Section 477 of the Companies Act 2006 for year ended 31st March 2023.

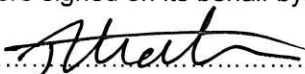
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and:
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as is applicable to the company.

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

The financial statements were approved by the Board on 19/09/23  
and were signed on its behalf by:

  
.....  
Ms Felicity Mallam

**The notes on page 8 form part of these financial statements**

**CHARITY NOTES**

**YEAR ENDED 31ST MARCH 2023**

The A1 Lifestyle Village  
Great North Road  
Little Paxton  
St Neots  
Cambridgeshire, PE19 6EN

**Charity Status**

The charity is regulated by guarantee.

The accounts were authorised for issue on the date shown on the balance sheet.

**Accounting Policies**

**Summary of significant accounting policies and key accounting estimates**

The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SOP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**

Link to Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees consider the going concern, taking into account reserves policy and any additional income which may be sourced throughout the forthcoming year.

**Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**Debtors**

Debtors are amounts due from services performed in the ordinary course of business

**Cash and Cash Equivalents**

Cash and Cash Equivalents comprise cash in hand and call deposits, together with other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Employees and Trustees**

The average number of employees during the year was 11.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## YEAR ENDED 31ST MARCH 2023

<b>OPERATING PROFIT</b>							
Operating Profit is stated after charging:			<b>2023</b>		<b>2022</b>		
			£		£		
Depreciation - Owned Assets			1,042		1,389		
Director's Emoluments			-		-		
			<u>          </u>		<u>          </u>		
<b>5</b>	<b>FIXED ASSETS</b>						
			<b>Computer and Office Equipment</b>				
	<b>Cost</b>						
	As at 1st April 2022		38,030				
	Addition		-				
			<u>          </u>				
	As at 31st March 2023		<u>38,030</u>				
	<b>Depreciation</b>						
	As at 1st April 2022		33,864				
	Charge for the Year		1,042				
			<u>          </u>				
	As at 31st March 2023		<u>34,906</u>				
	<b>Net Book Value</b>						
	As at 31st March 2023		<u>3,124</u>				
	As at 31st March 2022		<u>4,166</u>				
<b>6</b>	<b>DEBTORS</b>		<b>2023</b>		<b>2022</b>		
			£		£		
	Rent and Rates		1,625		1,625		
	Donations		3,290		3,290		
	Other Debtors		601		-		
			<u>          </u>		<u>          </u>		
			<u>5,516</u>		<u>4,915</u>		
<b>7</b>	<b>CREDITORS</b>		<b>2023</b>		<b>2022</b>		
	Amounts falling due within one year		£		£		
	<b>PAYE</b>		5,814		6,335		
	Accounts Payable		1,353		-		
	Accrued Expenses		267		122		
	Accountancy		-		1,500		
			<u>          </u>		<u>          </u>		
			<u>7,434</u>		<u>7,957</u>		
<b>8</b>	<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>						
		<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Tangible Fixed Assets	3,124	-	3,124	4,166	-	4,166
	Current Assets	299,064	173,895	472,959	294,496	139,685	434,181
	Current Liabilities	7,434	-	7,434	11,235	-	11,235
	<b>ANALYSIS OF NET FUNDS</b>						
		<b>1st April 2022</b>	<b>Cash Flow</b>	<b>31st March 2023</b>			
		<b>£</b>	<b>£</b>	<b>£</b>			
	Cash at Bank and in Hand	429,266	38,177	467,443			

**LINK TO CHANGE LIMITED**

**MANAGEMENT INFORMATION**

**YEAR ENDED 31ST MARCH 2023**

**The following pages do not form part of the statutory financial statements**

Accountants' Report to the Trustees

**9**

Detailed Profit and Loss Account

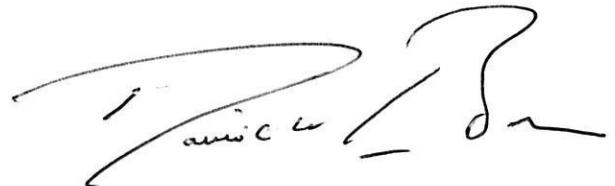
**10**

REPORT OF THE ACCOUNTANTS TO THE TRUSTEES

YEAR ENDED 31ST MARCH 2023

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31st March 2023, set out on pages 3 to 9. You consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities from the accounting records and information and explanations supplied to us. The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of 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 2015).



**A1 LIFESTYLE ACCOUNTS LTD**  
Accountants

Executive Suite  
The A1 Lifestyle Village  
Great North Road  
Little Paxton  
St Neots  
Cambs PE19 6EN

19/09/23  
.....

## SUMMARY OF INCOME AND EXPENDITURE

YEAR ENDED 31ST MARCH 2023

	2023		2022	
	£	£	£	£
<b>TURNOVER</b>				
Grants		345,091		357,614
Income/Donations		124,896		153,390
Fees		-		3,545
Interest		514		19
		<u>470,501</u>		<u>514,568</u>
<b>EXPENDITURE</b>				
<b>UNRESTRICTED</b>				
Wages	157,977		139,523	
Entertainment	-		60	
Pension	-		-	
Training	423		1,057	
Accountancy	7,977		5,500	
Miscellaneous	532		2,103	
Rent and Rates	25,931		32,361	
Professional Fees	1,460		2,160	
Repairs and Maintenance	2,268		3,216	
Insurance	3,128		3,912	
Telephone and Internet	4,413		3,774	
Utilities	2,409		707	
Activity Costs	72		2,420	
PP&S	530		468	
Subscriptions	3,049		3,565	
Computer and Office Expenses	-		7,574	
Depreciation				
Computer and Office Equipment	1,042		1,389	
		<u>211,211</u>		<u>209,789</u>
Restricted Expenses		<u>220,971</u>		<u>230,660</u>
		<u>432,182</u>		<u>440,449</u>
		38,319		74,119
Bank Charges		60		71
<b>NET INCOME FOR THE YEAR</b>		<u><u>38,259</u></u>		<u><u>74,048</u></u>

**2023**

	£		£
Restricted Income	345,091	Unrestricted Income	125,410
Restricted Expenses	<u>220,971</u>	Unrestricted Expenses	<u>208,496</u>
Surplus/(Deficit)	<u>124,120</u>		<u>(83,086)</u>

**2022**

	£		£
Restricted Income	357,614	Unrestricted Income	156,954
Restricted Expenses	<u>230,660</u>	Unrestricted Expenses	<u>209,860</u>
Surplus/(Deficit)	<u>126,954</u>		<u>(52,906)</u>

**LINK TO CHANGE**

England & Wales - Charity number 1098452

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# Accounts

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**LINK TO CHANGE LTD**

**DRAFT FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2022**

**Company Registration No: 4749130  
Registered Charity No: 1098452**

**A1 LIFESTYLE ACCOUNTS LTD  
ACCOUNTANTS  
EXECUTIVE SUITE  
THE A1 LIFESTYLE VILLAGE  
GREAT NORTH ROAD  
LITTLE PAXTON  
ST NEOTS  
CAMBRIDGESHIRE PE19 6EN**

**LINK TO CHANGE LIMITED**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2022**

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Restricted Funds	5
Balance Sheet	6
Charity Notes	7
Notes to the Financial Statements Continued	8
<b>The following pages do not form part of the financial statements</b>	
Report of the Accountants to the Trustees	9
Summary of Income and Expenditure	10

**COMPANY INFORMATION**

**YEAR ENDED 31ST MARCH 2022**

**CHAIR:**

Ms Felicity Mallam

**TRUSTEES:**

The trustees of the company during the year were as follows:

Alan McCormick  
Rowan Moore  
Shreena Misty  
Fiona Factor  
Sarah Morecombe (Appointed 9th June 2021)

**REGISTERED OFFICE:**

40 Mill Street  
Bedford  
Bedfordshire  
MK40 3HD

**REGISTERED NUMBER:**

4749130

**CHARITY NUMBER:**

1098452

**ACCOUNTANTS:**

A1 Lifestyle Accounts Ltd  
Executive Suite  
The A1 Lifestyle Village  
Great North Road  
Little Paxton  
St Neots  
Cambridgeshire  
PE19 6EN

REPORT OF THE CHAIR OF TRUSTEES

YEAR ENDED 31ST MARCH 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of 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 2015).

**Objectives and Activities**

Link to Change operates under a set of core values: respect, a non-judgemental approach, compassion, inclusiveness and regard for the United Nations Rights of the Child and the Human Rights Act. As a charity we operate a reflective practice, are proactive and are responsive to need.

**The objectives of the charity are as follows:**

To advance the education; preserve and protect the mental and physical health and relieve sickness and poverty of children, young people and adults.

The advancement of education for the public benefit in the issues surrounding children and young people, their families and carers, in respect of sexual exploitation, substance misuse and social exclusion in response to the needs presented by the local communities in Cambridgeshire and surrounding counties.

***The Link to Change Vision:***

Our vision is of a world where everyone can live free from exploitation.

***The Link to Change Mission:***

Link to Change is committed to being the experts in child exploitation, using direct experience to advocate and support change.

***We achieve this by:***

- Inspiring and enabling positive change, growth and self-worth for all children and young people.
- Having a commitment to young people's participation and involvement in service design, governance and review.
- Building engaging and trusted relationships with children, young people, families, professionals and the communities in which they live within.
- Providing a holistic and dynamic trauma-informed support service around exploitation.
- Being proactive with children and young people in prevention as the best form of protection against exploitation.

### ***The Link to Change Values are:***

- Inclusivity- We believe that all survivors of exploitation should be supported and have access to appropriate services. Beneficiaries are the heart of everything we do.
- Quality- We provide an effective, reliable and high-quality service to children, young people, their families, the community and professionals to support them.
- Challenging- We advocate for and with young people and challenge other professionals to create positive change.
- Trustworthy- We are confident in our commitment and credibility to deliver on what we say we are going to do.
- Dedication- We are committed to our young people through providing open-ended and continuous support.
- Knowledge- We are dedicated to continually build upon our knowledge and expertise in the field of children, young people and exploitation.
- Safety- We create a culture to safeguard and protect everyone from exploitation.

### **Public Benefit**

The Trustees of Link to Change have due regard to the Charity Commission's public benefit guidance to meet their legal obligations under the Charities Act.

Child Exploitation can have a devastating impact on the social integration, economic well-being and life chances of young people. Difficulties faced by victims of child exploitation include isolation from family and friends, teenage parenthood, failing examinations or dropping out of education altogether, unemployment, mental health problems, suicide attempts, alcohol and drug addiction, aggressive behaviour and criminal activity. Child Exploitation has a profoundly damaging effect on families and communities.

Reports from the Office of the Children's Commissioner and leading academic institutions inform us that there is still much work to be done.

The Trustees believe that the contribution that Link to Change makes to improving the public knowledge of child exploitation and the support that it offers to the victims of this terrible crime is of public benefit.

## **ACHIEVEMENT AND PERFORMANCE**

### **Funding Successes**

The Trustees extend their grateful thanks to all our funders who are listed within the report and the financial statement and to our donors who have contributed, often without publicity, enabling us to expand our services and reach more children and young people.

2021-22 was another fantastic year for Link to Change due to securing fantastic funding from some of the following: National Lottery Community Fund, Paul Hamlyn, Garfield Weston, Lloyds Foundation, Panacea Charitable Trust, Steel Charitable Trust, Swire Trust and many others. We embarked on enhancing our partnership with FACES in Bedford on a joint funding grant from the Office of the Police Crime Commissioner for the third year of the Changing FACES project and welcoming the second year of the #SEEN Project funded by The Harpur Trust.

We additionally secured funding from Screwfix Foundation, John Apthorp and Mrs B L Robinson to help with providing a safe space within our new premises for children and young people.

## **Charitable Donations and Assistance**

Thank you to our volunteers who grant us their 'gift of time'.

We would especially like to offer our sincerest thank you again to Puzzle Technology who provide our technical support beyond their contractual agreement.

## **Partnership Working**

We have built upon and strengthened our partnerships with the local authority and police within Bedfordshire. We attend all the vital partnership and strategic meetings within the county, ensuring we have the relevant tools and knowledge for effective and positive service delivery, working within a contextual safeguarding framework.

We have strong partnerships with schools in our geographic areas, delivering preventative and educational work. Helping young people at risk of or experiencing child exploitation to remain in touch with their education and achieve their potential, despite the harms caused.

We continued to build upon our new relationships and partners within the county, including Luton Youth Offending, Att10tive, VERU and Dynamic Decisions. We have created new partnerships to build upon the future of Link to Change and create lasting change within the county.

Link to Change continued to provide a contextual service to support children and young people who are at risk of or experiencing exploitation. The service encompassed all areas of supporting children and young people, specifically tailored to individual need and experience.

We continued to deliver on our Strategy into Action 2020-23, building upon our three main service provisions under the domains of Choice, Challenge and Change.

We have been excited to build upon our early-intervention Choice services in Luton, by successfully securing funding for the project in Bedford Borough through The Panacea Charitable Trust and the local authorities Bedford Borough Youth Empowerment fund.

Our other main services provided were encompassed under the Challenge strand. This saw Link to Change continuing to deliver their high-quality services, working with the cycle of exploitation, providing wellbeing and resilience support to children and young people in changing the cycle of exploitation. We excitedly received a further 3-year project funding from National Lottery Community Fund. This funding saw Link to Change reducing the age of those we support to 7 years and above. These projects included:

- National Lottery Community Fund- Pan-Bedfordshire Services (finished December 2021).
- National Lottery Community Fund- Challenge: Switch project.
- Bedford Borough Youth Empowerment- Choice: Reload project Bedford Borough.
- The Panacea Charitable Trust- Choice: Reload project Bedford Borough.
- Luton Youth Fund- Choice: Reload project in Luton.
- Charles Hayward- Choice project.
- Office of Police and Crime Commissioner- Changing FACES project with our partners FACES Bedford.
- The Harpur Trust- #SEEN Project with our partners FACES Bedford.
- Children in Need- The Dodgems Project (Cambridgeshire and Bedfordshire).
- The Pilgrims Trust- Helter Skelter Project.
- Office of Police and Crime Commissioner and VERU- Is This OK? Project.
- Luton Youth Offending and Luton Borough Council- TREE Project.

Our Change strand saw the further work and development of our Participation Group, providing empowerment and participation to young people after a life of exploitation. We would like to give our thanks to all the children and young people who have worked with us, especially our participation members who have been instrumental in enhancing policy change and professionals' responses to child exploitation. This year the participation group has continued to work with our team to advise and develop the charity. Our participation group has had an active voice in the governance and operations of the charity and recruitment interviews. In addition to this, the participation group has assisted Bedfordshire Police, Bedfordshire University, The Children's Society and the Local Authorities with a variety of different consultations, providing an insight into their experiences and viewpoints. Their contributions have been pivotal in ensuring our beneficiaries are at the heart of the work we deliver, ensuring children and young people can live happier and healthier lives free from child exploitation.

Link to Change, despite the changes in the pandemic, had the opportunity to support our beneficiaries through positive activities. These activities included boxing, Go-Ape, Go-Karting and mini golf.

In February 2022, Link to Change embarked on a new partnership with the 'Is This OK?' National project between Runaway Helpline and Childline. The project provides an anonymous helpline to children and young people at risk of exploitation and abuse. As the scheme develops within Bedfordshire, Link to Change will be the main referral and support pathway within the county.

Waiting lists for our entire projects are high and we are working hard to secure future and further funding to continue delivering these vital services.

## **Our New Premises**

This year we have been very excited with the news that we relocated premises in September 2021. This relocation saw Link to Change move from their existing premises and into the heart of the community and town centre of Bedford Borough. The office space is in a central location that is easily accessible for children and young people and most importantly provide a safe space for them. The building offers confidential 1-2-1 rooms and a youth participation room.

This relocation will look to build upon Link to Change's profile, alongside building stronger networks within the community and partner organisations. It will provide a training centre to disseminate our learnings. We see this as the next big step to strengthening Link to Change.

## **COVID-19 PANDEMIC**

### **Impact**

Into 2021 to 2022, Link to Change saw the continuing impact of COVID-19 through our capacity and limitations to deliver in schools and the community. This reduction in service delivery led to a decrease in the number of children and young people we were able to successfully support. These activities traditionally take place in the community, schools and at partner organisations. It has been increasingly difficult due to lockdown restrictions, access to schools, constraints in the community and access to venues.

We continued to deliver face to face, where possible, working in line with the governments social distancing guidelines. Our practitioners listened to the children and young people receiving support, as well as evaluating their current safeguarding concerns and delivered the style of services they wished for and was required.

Link to Change was fortunate enough to continue to retain all their staff and no employees were furloughed.

During the pandemic, we managed to achieve a 92% rate of continued engagement. The team saw an increase in safeguarding concerns raised by 27% over the last year, with an increase in vulnerabilities, increased stressors and reduced service provisions throughout the county. It was essential that we continued to work effectively with all of our partners to effectively safeguard our beneficiaries.

## **FINANCIAL REVIEW**

### **Financial Position**

The financial statements for the year ended March 2022 show that the charity received income of £514,568 and incurred expenditure of £440,520. This was in line with expectations.

Reserves at the year-end are £74,000 with this set aside to meet estimated costs of winding up the charity should further funds are not secured in line with our current policy.

No tax has been levied upon any of the organisation/company's activities.

The Trustees consider the funding levels committed to by funders to be adequate for the forthcoming twelve months but recognise the on-going need for both additional and replacement funding to be secured. The Trustees also recognise the need to diversify funding sources away from the purely philanthropic and are confident that additional funding can be secured and that the income generation strategy for 2020-2023 is strong.

Link to Change recognises the importance of fulfilling its regular financial commitments and therefore the level of reserves required must allow for these commitments. Link to Change will be increasing its level of reserves to £150,000 to cover both 9 months of unrestricted obligations and to allow for any matters arising in the competition of our office premises.

In addition to this, Link to Change will be investing £50,000 towards the strategic and operational development of service delivery capacity building.

## FUTURE PLANS

2021 saw the continuing growth and expansion of our work throughout Pan-Bedfordshire, with new and exciting partnerships taking place. We look forward to continuing to build strong and lasting relationships in this area and develop further new services in line with our Strategy into Action for 2020-2023.

We welcomed new highly experienced employees to join the delivery, management, and support team.

We also most warmly thank all our passionate and committed staff who are always willing to 'go the extra mile' to ensure that our service users receive a quality provision.

We look forward to settling into our new office premises to assist in the development of the charity and its services within the county.

We said goodbye to Stephanie Rodriguez who was an observer to the board as part of the London Business School Trustee Fellowship Programme, and thank her for her time and support.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

The Company operates under its memorandum and articles of association dated 1 April 2003; amended on 8 July 2011.

### Charity Constitution & Management

The charitable company is led by a board of directors, who are the trustees and form the council of management of the company.

Trustees are co-opted to the Board with the agreement of the Directors and are elected at the annual general meeting. Each Trustee has an area of interest and works closely with staff to develop and maintain these activities.

The Trustees approve the strategic plan, the business plan and monitor their implementation. Periodically the Trustees approve reviews of the charity's policies and procedures under the guidance of the CEO.

The Board of Directors seeks to ensure that the needs of all user groups are reflected through the diversity of skills represented by the Board. Through open advertising, new members with appropriate skills are recruited and co-opted to the Board.

All Trustees are familiar with the practical work of the charity. New members are inducted by the CEO and the Chairman and are encouraged to spend time with operational staff. Each Trustee is provided with a pack covering:

- Obligations of the Board of Directors.
- Charity's Policies and Procedures.
- Resourcing and current financial position.
- Future plans and objectives.

Approved by the trustees of the charity on 13/6/22 And signed on its behalf by:



Ms Felicity Mallam  
Chair

## INCOME STATEMENT

YEAR ENDED 31ST MARCH 2022

	Note	2022 £	2021 £
<b>TURNOVER</b>		514,568	465,755
Cost of Sales		<u>-</u>	<u>-</u>
<b>GROSS INCOME</b>		514,568	465,755
Administrative Expenses		<u>(440,520)</u>	<u>(306,438)</u>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		74,048	159,317
<b>BALANCE BROUGHT FORWARD</b>		<u>356,342</u>	<u>197,025</u>
<b>BALANCE CARRIED FORWARD</b>		<u><u>430,390</u></u>	<u><u>356,342</u></u>

**1 Income and Endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

**2 Investment Income**

	2022 £	2021 £
Interest receivable on bank deposits	19	62

**3 Fund Structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area of purpose.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**4 Pensions and Other Post Retirement Obligations**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pension costs are allocated between activities and funds on the same basis as any other salary costs.

## FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2022

## STATEMENT OF INCOME, EXPENDITURE AND FUNDS BALANCES FOR THE YEAR ENDED 31ST MARCH 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>Income and Endowments</b>						
Donations and legacies	156,935	-	156,935	133,214	-	133,214
Charitable Activities	-	357,614	357,614	-	332,479	332,479
Investment Income	19	-	19	62	-	62
Total Income	156,954	357,614	514,568	133,276	332,479	465,755
<b>Expenditure</b>						
Charitable Activities	(209,860)	(230,660)	(440,520)	(146,738)	(159,700)	(306,438)
Net	(52,906)	126,954	74,048	(13,462)	172,779	159,317
Transfers Between Funds	77,221	(77,221)	-	141,466	(141,466)	-
Net Funds	24,315	49,733	74,048	128,004	31,313	159,317
<b>Reconciliation of Funds</b>						
Total Funds Brought Forward	266,390	89,952	356,342	138,386	58,639	197,025
Total Funds Carried Forward	290,705	139,685	430,390	266,390	89,952	356,342

	Pilgrims' Trust Project	Harpur Trust Fund #SEEN Project	OPCC Changing FACES Project	Children In Need Dodgens Project	Luton Youth Offending Project	Luton Youth Fund & Charles Hayward Choice:Reload Project	National Lottery Community Fund Pan-Beds Services	Bedford Youth Fund (Choice Reload)	OPCC and Veru Project	National Lottery: Challenge Switch	Decorating Project	Happy Days Project	Luton TREE Project Phase 2	Total Restricted Funds 2021
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Income and Endowments</b>														
Charitable Activities	13,332	21,551	46,520	40,339	-	43,348	58,105	44,370	10,000	61,251	15,200	1,368	2,230	332,479
<b>Expenditure</b>														
Charitable Activities	7,118	17,977	43,464	33,259	422	32,315	46,814	19,185	50	22,970	6,122	964	-	159,700
Net Income	6,214	3,574	3,056	7,080	(422)	11,033	11,291	25,185	9,950	38,281	9,078	404	2,230	172,779
Transfers Between Funds	-	(1,638)	(2,961)	(3,265)	(2,154)	(5,346)	(41,835)	(3,406)	-	(15,616)	-	-	(1,000)	(141,466)
Net Movement in Funds	6,214	1,936	95	3,815	(2,576)	5,687	(30,544)	21,779	9,950	22,665	9,078	404	1,230	31,313
<b>Reconciliation of Funds</b>														
Total Funds Brought Forward	1,383	10,174	5,210	11,007	14,294	17,340	30,544	-	-	-	-	-	-	89,952
Total Funds Carried Forward	7,597	12,110	5,305	14,822	11,718	23,027	-	21,779	9,950	22,665	9,078	404	1,230	139,685

## BALANCE SHEET

YEAR ENDED 31ST MARCH 2022

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	5		4,166		5,555
<b>CURRENT ASSETS</b>					
Debtors	6	4,915		2677	
Cash at Bank and in Hand		<u>429,266</u>		<u>359,345</u>	
		434,181		362,022	
<b>CREDITORS:</b>					
Amounts falling due within one year	7	<u>7,957</u>		<u>11,235</u>	
<b>NET CURRENT ASSETS</b>			<u>426,224</u>		<u>350,787</u>
<b>TOTAL ASSETS LESS</b>					
<b>CURRENT LIABILITIES</b>			<u>430,390</u>		<u>356,342</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds			139,685		89,952
Unrestricted Funds			<u>290,705</u>		<u>266,390</u>
<b>TOTAL FUNDS</b>			<u>430,390</u>		<u>356,342</u>

The company is entitled to exemption for audit under Section 477 of the Companies Act 2006 for year ended 31st March 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and;
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as is applicable to the company.

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

The financial statements were approved by the Board on 13/6/22.....  
and were signed on its behalf by:

  
.....  
Ms Felicity Mallam

The notes on page 8 form part of these financial statements

**CHARITY NOTES**

**YEAR ENDED 31ST MARCH 2022**

The A1 Lifestyle Village  
Great North Road  
Little Paxton  
St Neots  
Cambridgeshire, PE19 6EN

**Charity Status**

The charity is regulated by guarantee.

The accounts were authorised for issue on the date shown on the balance sheet.

**Accounting Policies**

**Summary of significant accounting policies and key accounting estimates**

The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SOP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**

Link to Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees consider the going concern, taking into account reserves policy and any additional income which may be sourced throughout the forthcoming year.

**Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**Debtors**

Debtors are amounts due from services performed in the ordinary course of business

**Cash and Cash Equivalents**

Cash and Cash Equivalents comprise cash in hand and call deposits, together with other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Employees and Trustees**

The average number of employees during the year was 11.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## YEAR ENDED 31ST MARCH 2022

**OPERATING PROFIT**

Operating Profit is stated after charging:

	2022 £	2021 £
Depreciation - Owned Assets	1,389	1,852
Director's Emoluments	-	-
	<u>          </u>	<u>          </u>

**5 FIXED ASSETS**

	Computer and Office Equipment
<b>Cost</b>	
As at 1st April 2021	38,030
Addition	-
	<u>          </u>
As at 31st March 2022	<u>38,030</u>
<b>Depreciation</b>	
As at 1st April 2021	32,475
Charge for the Year	1,389
	<u>          </u>
As at 31st March 2022	<u>33,864</u>
<b>Net Book Value</b>	
As at 31st March 2022	<u>4,166</u>
As at 31st March 2021	<u>5,555</u>

**6 DEBTORS**

	2022 £	2021 £
Rent and Rates	1,625	1,625
Donations	3,290	1,052
Other Debtors	-	-
	<u>          </u>	<u>          </u>
	<u>4,915</u>	<u>2,677</u>

**7 CREDITORS**

Amounts falling due within one year

	2022 £	2021 £
PAYE	6,335	-
Deferred Income	-	4,882
Accrued Expenses	122	1,353
Accountancy	1,500	5,000
	<u>          </u>	<u>          </u>
	<u>7,957</u>	<u>11,235</u>

**8 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Tangible Fixed Assets	4,166	-	4,166	5,054	-	5,054
Current Assets	294,496	139,685	434,181	272,070	89,952	362,022
Current Liabilities	11,235	-	11,235	11,235	-	11,235

**ANALYSIS OF NET FUNDS**

	1st April 2021 £	Cash Flow £	31st March 2022 £
Cash at Bank and in Hand	359,345	69,921	429,266

**LINK TO CHANGE LIMITED**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31ST MARCH 2022**

**The following pages do not form part of the statutory financial statements**

Accountants' Report to the Trustees	<b>9</b>
Detailed Profit and Loss Account	<b>10</b>

**REPORT OF THE ACCOUNTANTS TO THE TRUSTEES**

**YEAR ENDED 31ST MARCH 2022**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31st March 2022, set out on pages 3 to 9. You consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities from the accounting records and information and explanations supplied to us. The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of 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 2015).

**A1 LIFESTYLE ACCOUNTS LTD**  
Accountants

Executive Suite  
The A1 Lifestyle Village  
Great North Road  
Little Paxton  
St Neots  
Cambs PE19 6EN

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## SUMMARY OF INCOME AND EXPENDITURE

YEAR ENDED 31ST MARCH 2022

	2021		2020	
	£	£	£	£
<b>TURNOVER</b>				
Grants		357,614		332,479
Income/Donations		153,390		131,987
Fees		3,545		1,227
Interest		19		62
		<u>514,568</u>		<u>465,755</u>
<b>EXPENDITURE</b>				
<b>UNRESTRICTED</b>				
Wages	139,523		111,922	
Entertainment	60		-	
Training	1,057		5,510	
Accountancy	5,500		9,165	
Miscellaneous	2,103		410	
Rent and Rates	32,361		5,777	
Professional Fees	2,160		-	
Repairs and Maintenance	3,216		-	
Insurance	3,912		3,347	
Telephone and Internet	3,774		6,203	
Utilities	707		870	
Activity Costs	2,420		360	
PP&S	468		655	
Subscriptions	3,565		554	
Computer and Office Expenses	7,574		-	
Depreciation				
Computer and Office Equipment	1,389		1,852	
		<u>209,789</u>		<u>146,625</u>
Restricted Expenses		<u>230,660</u>		<u>159,700</u>
		<u>440,449</u>		<u>306,325</u>
		74,119		159,430
Bank Charges		71		113
<b>NET INCOME FOR THE YEAR</b>		<u><u>74,048</u></u>		<u><u>159,317</u></u>

**LINK TO CHANGE**

England & Wales - Charity number 1098452

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# Accounts

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LINK TO CHANGE LTD  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2021

Company Registration No: 4749130  
Registered Charity No: 1098452

A1 LIFESTYLE ACCOUNTS LTD  
ACCOUNTANTS  
EXECUTIVE SUITE  
THE A1 LIFESTYLE VILLAGE  
GREAT NORTH ROAD  
LITTLE PAXTON  
ST NEOTS  
CAMBRIDGESHIRE PE19 6EN

**LINK TO CHANGE LIMITED**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2021**

<b>CONTENTS</b>	<b>PAGE</b>
Company Information	1
Report of the Chairman of Trustees	2
Income Statement	3
Statement of Income, Expenditure and Other Funds	4
Restricted Funds	5
Balance Sheet	6
Charity Notes	7
Notes to the Financial Statements Continued	8
<b>The following pages do not form part of the financial statements</b>	
Report of the Accountants to the Trustees	9
Summary of Income and Expenditure	10

**LINK TO CHANGE LIMITED**

Page 1

**COMPANY INFORMATION**

**YEAR ENDED 31ST MARCH 2021**

**CHAIR:**

Ms Felicity Mallam

**TRUSTEES:**

The trustees of the company during the year were as follows:

Alan McCormick  
Martine Boyd (Resigned August 2020)  
Rowan Moore  
Shreena Misty (Appointed 21st October 2020)  
Fiona Factor (Appointed 21st October 2020)  
Sarah Morecombe (Appointed 9th June 2021)

**REGISTERED OFFICE:**

40 Mill Street  
Bedford  
Bedfordshire  
MK40 3HD

**REGISTERED NUMBER:**

4749130

**CHARITY NUMBER:**

1098452

**ACCOUNTANTS:**

A1 Lifestyle Accounts Ltd  
Executive Suite  
The A1 Lifestyle Village  
Great North Road  
Little Paxton  
St Neots  
Cambridgeshire  
PE19 6EN

REPORT OF THE CHAIR OF TRUSTEES

YEAR ENDED 31ST MARCH 2021

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of 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 2015).

**Objectives and Activities**

Link to Change operates under a set of core values: respect, a non-judgemental approach, compassion, inclusiveness and regard for the United Nations Rights of the Child and the Human Rights Act. As a charity we operate a reflective practice, are proactive and are responsive to need.

*The objects of the charity are as follows:*

- To advance the education; preserve and protect the mental and physical health and relieve sickness and poverty of children, young people and adults.
- The advancement of education for the public benefit in the issues surrounding children and young people, their families and carers, in respect of sexual exploitation, substance misuse and social exclusion in response to the needs presented by the local communities in Cambridgeshire and surrounding counties.

*The Link to Change Vision:*

Our vision is of a world where everyone can live free from exploitation.

*The Link to Change Mission:*

Link to Change is committed to being the experts in child exploitation, using direct experience to advocate and support change.

*We achieve this by:*

- Inspiring and enabling positive change, growth and self-worth for all children and young people.
- Having a commitment to young people's participation and involvement in service design, governance and review.
- Building engaging and trusted relationships with children, young people, families, professionals and the communities in which they live within.
- Providing a holistic and dynamic trauma-informed support service around exploitation.
- Being proactive with children and young people in prevention as the best form of protection against exploitation.

*The Link to Change Values are:*

- **Inclusivity-** We believe that all survivors of exploitation should be supported and have access to appropriate services. Beneficiaries are the heart of everything we do.
- **Quality-** We provide an effective, reliable and high-quality service to young people, their families, the community and professionals to support them.
- **Challenging-** We advocate for and with young people and challenge other professionals to create positive change.
- **Trustworthy-** We are confident in our commitment and credibility to deliver on what we say we are going to do.
- **Dedication-** We are committed to our young people through providing open-ended and continuous support.
- **Knowledge-** We are dedicated to continually build upon our knowledge and expertise in the field of children, young people and exploitation.
- **Safety-** We create a culture to safeguard and protect everyone from exploitation.

### **Public Benefit**

The Trustees of Link to Change have due regard to the Charity Commission's public benefit guidance to meet their legal obligations under the Charities Act.

Child Exploitation can have a devastating impact on the social integration, economic well-being and life opportunities of young people. Difficulties faced by victims of child exploitation include isolation from family and friends, teenage parenthood, failing examinations or dropping out of education altogether, unemployment, mental health problems, suicide attempts, alcohol and drug addiction, aggressive behaviour and criminal activity. Child Exploitation has a profoundly damaging effect on families and communities.

Reports from the Office of the Children's Commissioner and leading academic institutions inform us that there is still much work to be done.

The Trustees believe that the contribution that Link to Change makes to improving the public knowledge of child exploitation and the support that it offers to the victims of this terrible crime is of public benefit.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Funding Successes**

The Trustees extend their grateful thanks to all our funders who are listed in the financial statement and to our donors who have contributed, often without publicity, enabling us to expand our services and reach more young people.

2020-21 was another good year for Link to Change due to securing fantastic funding from some of the following: Garfield Weston, Lloyds Foundation, The Charles Hayward Foundation, Luton Youth Fund, Bedfordshire and Luton Community Foundation, The Harpur Trust and many others. We embarked on enhancing our partnership with FACES in Bedford on a joint funding grant from the Office of the Police Crime Commissioner and for a the new #SEEN Project funded by The Harpur Trust.

We additionally secured funding from The Clothworkers Foundation to update our IT systems, support and equipment.

### **Charitable Donations and Assistance**

Thank you to our volunteers who grant us their 'gift of time'.

We would especially like to offer our sincerest thank you again to Antechs who provide our technical support beyond their contractual agreement.

### **Partnership Working**

We have built upon and strengthened our partnerships with the local authority and police within Bedfordshire solidifying our relationships and practice in the county. We attend all the vital partnership and strategic meetings within the county, ensuring we have the relevant tools and knowledge for effective and positive service delivery, working within a contextual safeguarding framework.

We have strong partnerships with schools in our geographic areas, delivering preventative and educational work. Helping young people at risk of or experiencing child exploitation to remain in touch with their education and achieve their potential, despite the harms caused.

We continued to build upon our new relationships and partners within the county, including Boxing Saves Lives and Luton Youth Offending. We have created new partnerships to build upon the future of Link to Change and create lasting change within the county.

### **Charitable Activities**

In 2020-21 we intended on holding our 7<sup>th</sup> Annual Conference in March, however, as a direct result of COVID-19 the conference was postponed until later in the year. The conference took place digitally on Thursday 12<sup>th</sup> November. The conference was very successful with over 100 delegates attending to hear from our guest speakers. Our amazing guest speakers included Dr. Isabelle Brodie from The University of Bedfordshire, Alexia Powell from The Children's Society, Sarah Goff from The Ann Craft Trust, Mark Wheelan from PACE, Helen Veitch from Children's Unite and Glenda Roberts.

### **Risk Management**

The trustees have considered and reviewed the major risk to which the charity is exposed and have implemented systems to monitor and as necessary address these risks.

## Our Services

Over the course of 2020-21, despite the impact of the COVID-19 pandemic, we provided the following:

- Intensive 1-2-1 support to 132 young people who experienced child exploitation.
- Preventative workshops and targeted group work were delivered to 302 young people in a community or school setting.
- Over 50 professionals, who work with vulnerable children and adults, attended our training days.

Link to Change continued to provide a holistic service to support children and young people who are at risk of or experiencing exploitation. The service encompassed all areas of supporting children and young people, specifically tailored to individual need and experience.

The 2020 Service Strategy looked to start to structure three main service provisions under the following domains: Choice, Challenge and Change.

We were excited to offer the first two projects of our preventative Choice strand, The Choice Project funded by The Charles Hayward Foundation and The Choice Project: Reload funded by Luton Youth Fund. This saw the introduction of our Early-Intervention Specialist Exploitation Worker and a reduction in our age range to 10 years old. The projects look to provide educational and critical thinking skills to enable the children and young people to make an informed decision.

Our other main services provided were encompassed under the Challenge strand. This saw Link to Change continuing to deliver their high-quality services, working with the cycle of exploitation, providing wellbeing and resilience support to children and young people in changing the cycle of exploitation. These projects included:

- National Lottery Community Fund- Pan-Bedfordshire Services.
- Office of Police Crime Commissioner- Changing FACES project with our partners FACES Bedford.
- The Harpur Trust- #SEEN Project with our partners FACES Bedford.
- Children in Need- The Dodgems Project (Cambridgeshire and Bedfordshire).
- The Pilgrims Trust- Helter Skelter Project.

Our Change strand saw the further work and development of our Participation Group, providing empowerment and participation to young people after a life of exploitation. We would like to give our thanks to all of the young people who have worked with us, especially our participation members who have been instrumental in enhancing policy change and professionals' responses to child exploitation. This year the participation group has continued to work with our team to advise and develop the charity. Our participation group has had an active voice in the governance and operations of the charity and recruitment interviews. In addition to this, the participation group has assisted Bedfordshire Police, Bedfordshire University, The Children's Society and the Local Authorities with a variety of different consultations, providing an insight into their experiences and viewpoints. Their contributions have been pivotal in ensuring our beneficiaries are at the heart of the work we deliver, ensuring children and young people can live happier and healthier lives free from child exploitation.

2020-21 saw Link to Change to continue to build upon our successes across Pan-Bedfordshire.

Waiting lists for our entire projects are high and we working hard to secure future and further funding to continue delivering these vital services.

## **COVID-19 PANDEMIC**

### **Impact**

COVID-19 impacted Link to Change's capacity to deliver specific activities including both targeted group work and information raising workshops. This reduction in service delivery led to a decrease in the number of children and young people we were able to successfully support. These activities traditionally take place in the community, schools and at partner organisations. It has been increasingly difficult due to lockdown restrictions, access to schools, constraints in the community and access to venues.

During March to July staff were supporting our beneficiaries either virtually or via telephone. However, the current caseloads during this time saw an increase in engagement and request for help as a direct result of COVID-19. Our beneficiaries were and continue to struggle, to manage even more within their life, especially those with complex backgrounds.

From July to present, Link to Change re-introduced face to face service delivery in line with the governments social distancing guidelines. Our practitioners listened to the children and young people receiving support, as well as evaluating their current safeguarding concerns and delivered the style of services they wished for and was required.

Link to Change was fortunate enough to retain all their staff and no employees were furloughed.

## **FINANCIAL REVIEW**

### **Financial Position**

The financial statements for the year ended March 2021 show that the charity received income of £428,830 and incurred expenditure of £270,014. This was in line with expectations.

Reserves at the year-end are £70,000 with this set aside to meet estimated costs of winding up the charity if further funds are not secured.

No tax has been levied upon any of the organisation/company's activities.

The Trustees consider the funding levels committed to by funders to be adequate for the forthcoming twelve months but recognise the on-going need for both additional and replacement funding to be secured. The Trustees also recognise the need to diversify funding sources away from the purely philanthropic and are confident that additional funding can be secured and that the income generation strategy for 2021-2024 is strong.

We were very fortunate that from a financial perspective the impact of the COVID-19 pandemic was minimal, with thanks to the generosity of our funders and supporters, including the Lloyds Foundation, National Lottery Community Fund and The Harpur Trust.

## FUTURE PLANS

2020 saw the continuing growth and expansion of our work throughout Pan-Bedfordshire, with new and exciting partnerships taking place. We look forward to continuing to build strong and lasting relationships in this area and develop further new services in line with our Strategy into Action for 2020-2023.

We welcomed new highly experienced members of staff to join the delivery team, including the brand-new role of an Early-Intervention Specialist Exploitation Worker.

We also most warmly thank all our passionate and committed staff who are always willing to 'go the extra mile' to ensure that our service users receive a quality provision.

We look forward to relocating the office to Bedfordshire to assist in the development of the charity and its services within the county.

We were delighted to welcome Felicity Mallam as our new Chair to the Board and Alan McCormick as our Vice-Chair.

Following a recruitment drive for new Trustees to expand our diversity this year we would like to welcome Fiona Factor, Shreena Mistry and Sarah Morecombe. We additionally welcomed Stephanie Rodriguez who is an observer to the board as a part of the London Business School Trustee Fellowship Programme (not a trustee).

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

The Company operates under its memorandum and articles of association dated 1 April 2003; amended on 8 July 2011.

### Charity Constitution & Management

The charitable company is led by a board of directors, who are the trustees and form the council of management of the company.

Trustees are co-opted to the Board with the agreement of the Directors and are elected at the annual general meeting. Each Trustee has an area of interest and works closely with staff to develop and maintain these activities.


The Trustees approve the strategic plan, the business plan and monitor their implementation. Periodically the Trustees approve reviews of the charity's policies and procedures under the guidance of the CEO.

The Board of Directors seeks to ensure that the needs of all user groups are reflected through the diversity of skills represented by the Board. Through open advertising, new members with appropriate skills are recruited and co-opted to the Board.

All Trustees are familiar with the practical work of the charity. New members are inducted by the CEO and the Chairman and are encouraged to spend time with operational staff. Each Trustee is provided with a pack covering:

- Obligations of the Board of Directors.
- Charity's Policies and Procedures.
- Resourcing and current financial position.
- Future plans and objectives.

Approved by the trustees of the charity on 8/2/21 And signed on its behalf by:

  
.....  
Ms Felicity Mallam  
Chair

## INCOME STATEMENT

YEAR ENDED 31ST MARCH 2021

	Note	2021 £	2020 £
<b>TURNOVER</b>		465,755	329,955
Cost of Sales		<u>-</u>	<u>-</u>
<b>GROSS INCOME</b>		465,755	329,955
Administrative Expenses		<u>(306,438)</u>	<u>(324,075)</u>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		159,317	5,880
<b>BALANCE BROUGHT FORWARD</b>		<u>197,025</u>	<u>191,145</u>
<b>BALANCE CARRIED FORWARD</b>		<u><u>356,342</u></u>	<u><u>197,025</u></u>

**1 Income and Endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

**2 Investment Income**

	2021 £	2020 £
Interest receivable on bank deposits	62	281

**3 Fund Structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area of purpose.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**4 Pensions and Other Post Retirement Obligations**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pension costs are allocated between activities and funds on the same basis as any other salary costs.

## STATEMENT OF INCOME, EXPENDITURE AND FUNDS BALANCES FOR THE YEAR ENDED 31ST MARCH 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
<b>Income and Endowments</b>						
Donations and legacies	133,214	-	133,214	57,863	-	57,863
Charitable Activities	-	332,479	332,479	52,000	219,311	271,311
Investment Income	62	-	62	281	-	281
<b>Total Income</b>	<b>133,276</b>	<b>332,479</b>	<b>465,755</b>	<b>110,144</b>	<b>219,311</b>	<b>329,455</b>
<b>Expenditure</b>						
Charitable Activities	(146,738)	(159,700)	(306,438)	(175,228)	(148,847)	324,075
Net	(13,462)	172,779	159,317	(64,584)	70,464	5,880
Transfers Between Funds	141,466	(141,466)	-	88,399	(88,399)	-
<b>Net Funds</b>	<b>128,004</b>	<b>31,313</b>	<b>159,317</b>	<b>23,815</b>	<b>(17,935)</b>	<b>5,880</b>
<b>Reconciliation of Funds</b>						
Total Funds Brought Forward	138,386	58,639	197,025	114,571	76,574	191,145
Total Funds Carried Forward	266,390	89,952	356,342	138,386	58,639	197,025

	Helter Skelter Project 2020	Pilgrims' Trust Project	Harpur Trust Fund Project	OPCC Project	Children In Need Project	Luton Youth Fund & Charles Hayward Project	Server Upgrade Capital Project	Luton Youth Offending Project	Beds (Big Lottery) Project	Total Restricted Funds 2021	Total Restricted Funds 2020
	£	£	£	£	£	£	£	£	£	£	£
<b>Income and Endowments</b>											
Charitable Activities	-	13,332	21,551	46,424	46,990	24,950	16,200	14,294	148,738	332,479	219,311
<b>Expenditure</b>											
Charitable Activities	-	5,283	10,558	41,214	28,631	6,285	-	-	67,729	159,700	148,847
Net Income	-	8,049	10,993	5,210	18,359	18,665	16,200	14,294	81,009	172,779	70,464
Transfers Between Funds	(5)	(6,666)	(819)	-	(16,364)	(1,325)	(16,200)	-	(100,087)	(141,466)	(88,399)
Net Movement in Funds	(5)	1,383	10,174	5,210	1,995	17,340	-	14,294	(19,078)	31,313	17,935
<b>Reconciliation of Funds</b>											
Total Funds Brought Forward	5	-	-	-	9,012	-	-	-	49,622	58,639	76,574
Total Funds Carried Forward	-	1,383	10,174	5,210	11,007	17,340	-	14,294	30,544	89,952	58,639

## BALANCE SHEET

YEAR ENDED 31ST MARCH 2021

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	5	5,555		1,173	
<b>CURRENT ASSETS</b>					
Debtors	6	2,677		1,744	
Cash at Bank and in Hand		<u>359,345</u>		<u>216,894</u>	
		362,022		218,638	
<b>CREDITORS:</b>					
Amounts falling due within one year	7	<u>11,235</u>		<u>22,786</u>	
<b>NET CURRENT ASSETS</b>			<u>350,787</u>		<u>195,852</u>
<b>TOTAL ASSETS LESS</b>					
<b>CURRENT LIABILITIES</b>			<u>356,342</u>		<u>197,025</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds			89,952		58,639
Unrestricted Funds			<u>266,390</u>		<u>138,386</u>
<b>TOTAL FUNDS</b>			<u>356,342</u>		<u>197,025</u>

The company is entitled to exemption for audit under Section 477 of the Companies Act 2006 for year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and;
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as is applicable to the company.

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

The financial statements were approved by the Board on ... 8/12/2021 ...  
and were signed on its behalf by:

.....  
Ms Felicity Mallam

The notes on page 8 form part of these financial statements

**CHARITY NOTES**

**YEAR ENDED 31ST MARCH 2021**

**Charity Status**

The charity is regulated by guarantee

The A1 Lifestyle Village  
Great North Road  
Little Paxton  
St Neots  
Cambridgeshire, PE19 6EN

The accounts were authorised for issue on the date shown on the balance sheet.

**Accounting Policies**

**Summary of significant accounting policies and key accounting estimates**

The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SOP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**

Link to Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees consider the going concern, taking into account reserves policy and any additional income which may be sourced throughout the forthcoming year.

**Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**Debtors**

Debtors are amounts due from services performed in the ordinary course of business

**Cash and Cash Equivalents**

Cash and Cash Equivalents comprise cash in hand and call deposits, together with other

**Employees and Trustees**

The average number of employees during the year was 11.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## YEAR ENDED 31ST MARCH 2021

## OPERATING PROFIT

Operating Profit is stated after charging:

	2021 £	2020 £
Depreciation - Owned Assets	1,852	293
Director's Emoluments	-	-

## 5 FIXED ASSETS

	Computer and Office Equipment
<b>Cost</b>	
As at 1st April 2020	31,796
Addition	6,234
As at 31st March 2021	38,030
<b>Depreciation</b>	
As at 1st April 2020	30,623
Charge for the Year	1,852
As at 31st March 2021	32,475
<b>Net Book Value</b>	
As at 31st March 2021	5,555
As at 31st March 2020	1,173

## 6 DEBTORS

	2021 £	2020 £
Rent and Rates	1,625	-
Donations	1,052	325
Other Debtors	-	1,419
	2,677	1,744

## 7 CREDITORS

Amounts falling due within one year

	2021 £	2020 £
Deferred Income	4,882	18,877
Accrued Expenses	1,353	3,909
Accountancy	5,000	-
	11,235	22,786

## 8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Tangible Fixed Assets	5,054	-	5,054	1,173	-	1,173
Current Assets	272,070	89,952	362,022	76,865	141,773	218,638
Current Liabilities	11,235	-	11,235	120,739	-	120,739

## ANALYSIS OF NET FUNDS

	1st April 2020 £	Cash Flow £	31st March 2021 £
Cash at Bank and in Hand	216,894	142,451	359,345

**LINK TO CHANGE LIMITED**

**MANAGEMENT INFORMATION**

**YEAR ENDED 31ST MARCH 2021**

**The following pages do not form part of the statutory financial statements**

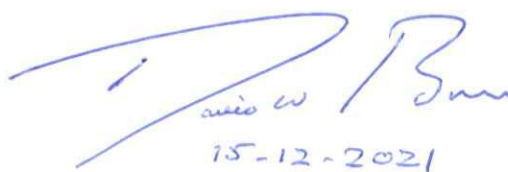
Accountants' Report to the Trustees	<b>9</b>
Detailed Profit and Loss Account	<b>10</b>

REPORT OF THE ACCOUNTANTS TO THE TRUSTEES

YEAR ENDED 31ST MARCH 2021

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31st March 2021, set out on pages 3 to 9. You consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities from the accounting records and information and explanations supplied to us. The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of 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 2015).



15-12-2021

**A1 LIFESTYLE ACCOUNTS LTD**  
Accountants

Executive Suite  
The A1 Lifestyle Village  
Great North Road  
Little Paxton  
St Neots  
Cams PE19 6EN

.....

## SUMMARY OF INCOME AND EXPENDITURE

YEAR ENDED 31ST MARCH 2021

	2021		2020	
	£	£	£	£
<b>TURNOVER</b>				
Grants		332,479		329,955
Income/Donations		131,987		-
Fees		1,227		-
Interest		62		-
		<u>465,755</u>		<u>329,955</u>
<b>EXPENDITURE</b>				
<b>UNRESTRICTED</b>				
Wages	111,922		227,196	
Travel and Subsistence	-		19,489	
Training	5,510		4,645	
Accountancy	9,165		4,114	
Miscellaneous	410		2,874	
Rent and Rates	5,777		5,286	
Governance Costs	-		10,500	
Insurance	3,347		5,858	
Telephone and Internet	6,203		3,100	
Pension	-		9,553	
Utilities	870		2,298	
Activity Costs	360		4,200	
PP&S	655		1,344	
Subscriptions	554		562	
Computer and Office Expenses	-		91	
Depreciation				
Computer and Office Equipment	1,852		293	
		<u>146,625</u>		<u>301,403</u>
Restricted Expenses		<u>159,700</u>		<u>22,545</u>
		159,430		6,007
Bank Charges		<u>113</u>		<u>127</u>
<b>NET INCOME FOR THE YEAR</b>		<u><u>159,317</u></u>		<u><u>5,880</u></u>