

COMPANY REGISTRATION NUMBER: CE008705  
CHARITY REGISTRATION NUMBER: 1169026

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 NOVEMBER 2021**

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 30 NOVEMBER 2021**

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**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT)**  
**YEAR ENDED 30 NOVEMBER 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2021.

**Reference and Administrative Details**

**Registered charity name** Mentor Link

**Charity registration number** 1169026

**Company registration number** CE008705

**Principal office and registered office** The Office Suite  
18 Lombard Street  
Stourport-on-Severn  
Worcestershire  
DY13 8DT

**The Trustees**

R Hart  
S Conway  
J Brown  
A Maddocks MBE (Resigned 10 March 2021)  
D Seddon OBE  
M Stebbings

All trustees (with the exception of J Brown) were appointed on 2 September 2016.

**Independent Examiner** D J Hanby (Senior Statutory Auditor)  
Independent Examiner  
Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT) *(continued)***  
**YEAR ENDED 30 NOVEMBER 2021**

**Structure, Governance and Management**

The charitable incorporated organisation was incorporated on 2 September 2016, under its Articles of Association dated 2 September 2016.

On 1 December 2016, the activities, assets and liabilities of Mentor Link, charity number 1106171, were transferred to the charitable incorporated organisation.

**Constitution, Policies and Objectives**

Mentor Link is constituted as a charitable incorporated organisation under its Articles of Association dated 2 September 2016. Its objectives are as follows:

- To advance the education of those young people in the West Midlands (Region), who are disadvantaged or are at risk of disengaging themselves from main stream education in particular but without limitation to the foregoing by the provision of a mentoring service with the aim of re-engaging them, in such a way that they are better able to identify, and help meet their needs and to participate more fully in society.

**Method and Appointment or Election to the Executive Committee**

Mentor Link shall elect a President, such Vice Presidents as shall be approved by the Executive Committee, a Chairperson who will preside at the meetings of the Executive Committee and an Honorary Treasurer.

**Policies Adopted for the Induction and Training of Members of the Executive Committee**

- Members of the Executive Committee are generally professional or business people. However, appropriate training will be offered to any member who would benefit from this kind of support in helping them play a full part as a member of the Executive Committee.

**Objectives and Activities**

**Strategies for Achieving Objectives**

The Executive Committee and its Steering Group meet on a regular basis to ensure the objectives are being met. The day to day running of Mentor Link is in the hands of the CEO.

**Activities for Achieving Objectives**

Fund raising events are ongoing. Existing and potential new sources of donations are contacted regularly with the assistance of members appointed by the Executive Committee.

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT) *(continued)***  
**YEAR ENDED 30 NOVEMBER 2021**

**Achievements and Performance**

**Review of Activities**

During the period Mentor Link has faced some challenges in delivering the service during the pandemic due to the face-to-face nature of the mentoring. However, at the end of this financial year the charities services was returning to near normal with more face to face mentoring sessions being delivered although covid 19 was still very disruptive to the mentoring service.

This year the charity has been kindly supported with grant funding from Worcestershire and Herefordshire Community Foundation, Baron Davenport, Harry Payne, Masonic Charitable Trust, The Gosling Trust, The Donald Forrester Trust, The Swire Charitable Trust, Awards for All, Geoff Hill Charitable Trust, Eveson Charitable Trust and St James Place.

To provide a safe working environment for staff and volunteers, the following changes have been implemented. An online database so staff can work from home; interviews for new mentors have been conducted on the telephone; the number of new mentors attending induction training has been cut to reduce the risks of possible infection transmission.

Due to the pandemic the Trustees decided to postpone the AGM for our previous year end to be held in October (normally the meeting is held in March) to follow the Government guidance at the time.

**Investment and Performance**

The constitution authorises the Executive Committee to make and hold investments at their discretion.

**Factors Relevant to Achieve Objectives**

It is important to maintain relationships with sources of funding and donors as well as maintaining Mentor Link's good reputation and standing in the wider community.

**Financial Review**

The charity has had a positive year with a surplus of £12,760. Despite the negative impact of Coronavirus, with a concerted effort to raise funds, the trustees have been actively asking for support with income being generated of £5,520, with donations and grants increasing resulting in income to £111,913.

Tight controls have been kept on expenditure to keep the losses as low as possible and to allow the trustees to direct as much income as possible to our one to one mentoring service.

**Reserves Policy**

The Executive Committee maintains a deposit account with HSBC and Nationwide, in order to cover any unforeseen expenditure and part of the expenditure anticipated for the forthcoming year. At 30 November 2021, £70,472 (2020: £70,917) was held on deposit. The Executive Committee has introduced a policy of holding reserves that equate to a minimum of three months overheads.

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT) *(continued)***  
**YEAR ENDED 30 NOVEMBER 2021**

**Principal Funding**

Principal funding comes from our charitable activities.

**Plans for the Future**

The trustees plan to continue the services into next year.

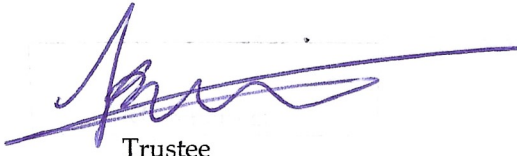
**Future Developments**

Since the end of the financial year, the Executive Committee has continued to raise funds through applications to grant funders and obtain support from local businesses.

**Small Company Provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 4 March 2022 and signed on behalf of the board of trustees by:

A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Trustee

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MENTOR**  
**LINK**  
**YEAR ENDED 30 NOVEMBER 2021**

I report to the trustees on my examination of the financial statements of Mentor Link ('the charity') for the year ended 30 November 2021.

**Responsibilities and Basis of Report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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**

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



D J Hanby (Senior Statutory Auditor)  
 Independent Examiner

Lifford Hall  
 Lifford Lane  
 Kings Norton  
 Birmingham  
 B30 3JN

4 March 2022

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 30 NOVEMBER 2021**

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	58,099	53,814	111,913	161,601
Incoming Resources from Charitable activities	6	49,476	-	49,476	40,850
Fundraising Income	7	5,520	-	5,520	2,798
Investment income	8	91	-	91	347
<b>Total income</b>		<u>113,186</u>	<u>53,814</u>	<u>167,000</u>	<u>205,596</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Fundraising Costs	9	550	-	550	420
Expenditure on charitable activities	10,11	90,359	63,332	153,691	188,279
<b>Total expenditure</b>		<u>90,909</u>	<u>63,332</u>	<u>154,241</u>	<u>188,699</u>
<b>Net income and net movement in funds</b>		<u>22,277</u>	<u>(9,518)</u>	<u>12,759</u>	<u>16,897</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		47,532	71,058	118,590	101,693
<b>Total funds carried forward</b>		<u>69,809</u>	<u>61,540</u>	<u>131,349</u>	<u>118,590</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.



**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**  
**30 NOVEMBER 2021**

	Note	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible fixed assets	16		3,705		4,940
<b>Current assets</b>					
Debtors	17	2,813		2,528	
Cash at bank and in hand		160,243		135,367	
		<u>163,056</u>		<u>137,895</u>	
<b>Creditors: amounts falling due within one year</b>	18	<u>35,412</u>		<u>24,245</u>	
<b>Net current assets</b>			<u>127,644</u>		<u>113,650</u>
<b>Total assets less current liabilities</b>			<u>131,349</u>		<u>118,590</u>
<b>Net assets</b>			<u><u>131,349</u></u>		<u><u>118,590</u></u>
<b>Funds of the charity</b>					
Restricted funds			61,540		74,857
Unrestricted funds			69,809		43,733
<b>Total charity funds</b>	21		<u><u>131,349</u></u>		<u><u>118,590</u></u>

For the year ending 30 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 4 March 2022, and are signed on behalf of the board by:

  
Trustee

The notes on pages 8 to 16 form part of these financial statements.

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 NOVEMBER 2021**

**1. General Information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Office Suite, 18 Lombard Street, Stourport-on-Severn, Worcestershire, DY13 8DT.

**2. Statement of Compliance**

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

**3. Accounting Policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2021**

**3. Accounting Policies** *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment      -      25% reducing balance

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2021**

**3. Accounting Policies** *(continued)*

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Charitable Incorporated Organisation**

The Company is a Limited Liability Charitable Incorporated Organisation and is registered as a Charity (Registered Number 1169026). The members of the company are the Directors.

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2021**

**5. Donations and Legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	(1,143)	20,791	19,648
<b>Grants</b>			
Big Lottery Fund	-	6,623	6,623
Tesco	-	-	-
Misses Berrie	-	-	-
William A Cadbury Trust	-	-	-
Worcester Community Fund	-	-	-
Comic Relief	-	1,592	1,592
Eveson Charitable Trust	-	1,100	1,100
Henry Smith	-	-	-
Awards For All	-	7,418	7,418
Swire Charitable Trust	-	8,500	8,500
Donald Forrester Trust	-	4,550	4,550
Edward Cadbury Trust	-	2,500	2,500
St James Place	-	740	740
John Martin Charity	-	-	-
Government grant income	59,242	-	59,242
	<u>58,099</u>	<u>53,814</u>	<u>111,913</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	18,398	18,819	37,217
<b>Grants</b>			
Big Lottery Fund	-	3,312	3,312
Tesco	-	2,000	2,000
Misses Berrie	-	1,666	1,666
William A Cadbury Trust	-	19,615	19,615
Worcester Community Fund	-	3,700	3,700
Comic Relief	-	4,460	4,460
Eveson Charitable Trust	-	-	-
Henry Smith	-	15,867	15,867
Awards For All	-	4,990	4,990
Swire Charitable Trust	-	-	-
Donald Forrester Trust	-	-	-
Edward Cadbury Trust	-	-	-
St James Place	-	9,167	9,167
John Martin Charity	-	1,200	1,200
Government grant income	58,407	-	58,407
	<u>76,805</u>	<u>84,796</u>	<u>161,601</u>

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2021**

**6. Incoming Resources from Charitable Activities**

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Income from schools	49,051	49,051	40,583	40,583
Miscellaneous	425	425	267	267
	<u>49,476</u>	<u>49,476</u>	<u>40,850</u>	<u>40,850</u>

**7. Fundraising Income**

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Fundraising	2,052	2,052	1,335	1,335
Fundraising: 100 Club	3,468	3,468	1,448	1,448
Fundraising: Events	-	-	15	15
	<u>5,520</u>	<u>5,520</u>	<u>2,798</u>	<u>2,798</u>

**8. Investment Income**

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	91	91	347	347

**9. Fundraising Costs**

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
	550	550	420	420

**10. Expenditure on Charitable Activities by Fund Type**

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2021</b>
	£	£	£
Mentoring	47,529	57,315	104,844
Support costs	42,830	6,017	48,847
	<u>90,359</u>	<u>63,332</u>	<u>153,691</u>

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2021**

**10. Expenditure on Charitable Activities by Fund Type** *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Mentoring	47,299	79,531	126,830
Support costs	59,983	1,466	61,449
	<u>107,282</u>	<u>80,997</u>	<u>188,279</u>

**11. Expenditure on Charitable Activities by Activity Type**

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Mentoring	<u>104,844</u>	<u>48,847</u>	<u>153,691</u>	<u>188,279</u>

**12. Net Income**

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>1,235</u>	<u>1,647</u>

**13. Independent Examination Fees**

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

**14. Staff Costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	121,701	159,836
Social security costs	4,964	4,833
Employer contributions to pension plans	2,040	2,436
	<u>128,705</u>	<u>167,105</u>

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2021**

**14. Staff Costs** *(continued)*

The average head count of employees during the year was 16 (2020: 17). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2021</b>	2020
	<b>No.</b>	No.
Administration	6	7
Management	1	1
Finance	-	1
	<u>7</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

**15. Trustee Remuneration and Expenses**

During the year no trustees received remuneration in respect of their trustees duties.

During the year a salary was paid to A Maddocks of £37,927 (2020: £38,789) in respect of her managerial role of running Mentor Link.

During the year travel expenses of £nil (2020: £nil) were reimbursed to trustees.

**16. Tangible Fixed Assets**

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>Cost</b>	
<b>At 1 December 2020 and 30 November 2021</b>	<u>12,979</u>
<b>Depreciation</b>	
At 1 December 2020	8,039
Charge for the year	1,235
<b>At 30 November 2021</b>	<u>9,274</u>
<b>Carrying amount</b>	
<b>At 30 November 2021</b>	<u>3,705</u>
At 30 November 2020	<u>4,940</u>



**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2021**

**17. Debtors**

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Trade debtors	2,139	1,354
Prepayments and accrued income	674	1,174
	<u>2,813</u>	<u>2,528</u>

**18. Creditors: amounts falling due within one year**

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Trade creditors	–	69
Accruals and deferred income	32,000	16,789
Other creditors	3,412	7,387
	<u>35,412</u>	<u>24,245</u>

**19. Pensions and Other Post Retirement Benefits****Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,040 (2020: £2,436).

**20. Government Grants**

The amounts recognised in the financial statements for government grants are as follows:

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Recognised in income from donations and legacies:		
Government grants income	<u>59,242</u>	<u>58,407</u>

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2021**

**21. Analysis of Charitable Funds**

**Unrestricted funds**

	At 1 Dec 2020	Income	Expenditure	At 30 Nov 2021
	£	£	£	£
General funds	<u>47,532</u>	<u>113,186</u>	<u>(90,909)</u>	<u>69,809</u>

	At 1 Dec 2019	Income	Expenditure	At 30 Nov 2020
	£	£	£	£
General funds	<u>30,635</u>	<u>120,800</u>	<u>(107,702)</u>	<u>43,733</u>

**Restricted funds**

	At 1 Dec 2020	Income	Expenditure	At 30 Nov 2021
	£	£	£	£
Salaries, volunteer expenses and running costs	<u>71,058</u>	<u>53,814</u>	<u>(63,332)</u>	<u>61,540</u>

	At 1 Dec 2019	Income	Expenditure	At 30 Nov 2020
	£	£	£	£
Salaries, volunteer expenses and running costs	<u>71,058</u>	<u>84,796</u>	<u>(80,997)</u>	<u>74,857</u>

**22. Analysis of Net Assets Between Funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	3,705	-	3,705
Current assets	163,056	-	163,056
Creditors less than 1 year	<u>(35,412)</u>	<u>(1,000)</u>	<u>(36,412)</u>
<b>Net assets</b>	<u>131,349</u>	<u>(1,000)</u>	<u>130,349</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	4,940	-	4,940
Current assets	137,895	-	137,895
Creditors less than 1 year	<u>(23,245)</u>	<u>(1,000)</u>	<u>(24,245)</u>
<b>Net assets</b>	<u>119,590</u>	<u>(1,000)</u>	<u>118,590</u>

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 30 NOVEMBER 2021**

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	19,648	37,217
Big Lottery Fund	6,623	3,312
Tesco	–	2,000
Misses Berrie	–	1,666
William A Cadbury Trust	–	19,615
Worcester Community Fund	–	3,700
Comic Relief	1,592	4,460
Eveson Charitable Trust	1,100	–
Henry Smith	–	15,867
Awards For All	7,418	4,990
Swire Charitable Trust	8,500	–
Donald Forrester Trust	4,550	–
Edward Cadbury Trust	2,500	–
St James Place	740	9,167
John Martin Charity	–	1,200
Government grant income	59,242	58,407
	<u>111,913</u>	<u>161,601</u>
<b>Incoming Resources from Charitable activities</b>		
Income from schools	49,051	40,583
Miscellaneous	425	267
	<u>49,476</u>	<u>40,850</u>
<b>Fundraising Income</b>		
Fundraising	2,052	1,335
Fundraising: 100 Club	3,468	1,448
Fundraising: Events	–	15
	<u>5,520</u>	<u>2,798</u>
<b>Investment income</b>		
Bank interest receivable	91	347
	<u>91</u>	<u>347</u>
<b>Total income</b>	<u><u>167,000</u></u>	<u><u>205,596</u></u>

**MENTOR LINK**  
**COMPANY LIMITED BY GUARANTEE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2021**

	2021 £	2020 £
<b>Expenditure</b>		
<b>Fundraising Costs</b>		
100 Club	550	420
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
Wages and salaries	121,701	159,836
Employer's NIC	4,964	4,833
Pension costs	2,040	2,436
Rent	4,155	2,526
Rates and water	163	187
Light and heat	1,929	2,465
Repairs and maintenance	70	136
Insurance	1,069	727
Motor vehicle expenses	2,127	4,611
Legal and professional fees	4,497	3,076
Telephone	2,162	2,775
Other office costs	4,989	1,072
Depreciation	1,235	1,647
Recruitment and training	724	506
Printing and advertising	70	266
Miscellaneous	1,713	642
Room hire	83	538
	<hr/>	<hr/>
	153,691	188,279
	<hr/>	<hr/>
<b>Total expenditure</b>	154,241	188,699
	<hr/>	<hr/>
<b>Net income</b>	12,759	16,897
	<hr/>	<hr/>