

Company Number: NI053921
Charity Number: NIC100708

Links Counselling Service Ltd
(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the financial year ended 31 March 2023

Daly Park & Company Ltd
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 AS

Links Counselling Service Ltd
(A company limited by guarantee, not having a share capital)
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Links Counselling Service Ltd

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mr. George Watson Mr. Leonard Adamson Mr. Stanley Abraham Mr. Philip Ruddell Emerson Dr John McMullen (Resigned 31 January 2023) Mrs. Ruth Craig Mr. David Blevins Mrs. Andrea Parks Dr. Graham Gault
Company Secretary	Mr. Stanley Abraham
Charity Number in Northern Ireland	NIC100708
Company Number	NI053921
Registered Office and Principal Address	23a Castle Lane Lurgan Craigavon County Armagh BT67 9BD Northern Ireland
Accountants	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co. Armagh BT66 AS
Bankers	AIB 18-20 Scotch Street Dungannon Co Tyrone BT70 1AZ Northern Ireland
Solicitors	Thompson Mitchell 12 - 14 Mandeville Street Portadown Co. Armagh BT62 3NZ Northern Ireland

Links Counselling Service Ltd
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Links Counselling Service Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

So far as the trustees are aware, there is no relevant audit information of which the charity's auditor is unaware and they have taken all reasonable steps as trustees to make themselves aware of any relevant information and to establish that the company's auditor is aware of that information.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of £720,672 (2022 - £542,810) and liabilities of £122,758 (2022 - £57,281). The net assets of the company have increased by £112,385.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Mr. George Watson
Mr. Leonard Adamson
Mr. Stanley Abraham
Mr. Philip Ruddell Emerson
Dr John McMullen (Resigned 31 January 2023)
Mrs. Ruth Craig
Mr. David Blevins
Mrs. Andrea Parks
Dr. Graham Gault

In accordance with the Articles of Association, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Mr. Stanley Abraham

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Links Counselling Service Ltd subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purposes and provide a benefit to the beneficiaries.

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 for the financial year ended 31 March 2023

2022-2023 has been a significantly challenging year in the face of a growing mental health crisis across Northern Ireland. With the need for services outstripping the resources available within the third sector, Links has worked tirelessly to find creative strategies to fulfil the mission of our organisation, which is to ensure that “No One Journeys Alone” through difficult times.

This mission propelled us to grow the reach of our service into other areas, schools, and partnerships, increasing capacity and sharing resources. As such, we have been able to open new counselling centres across the Northern and South-Eastern Trust areas in an attempt to localise resources and make them accessible to communities in need.

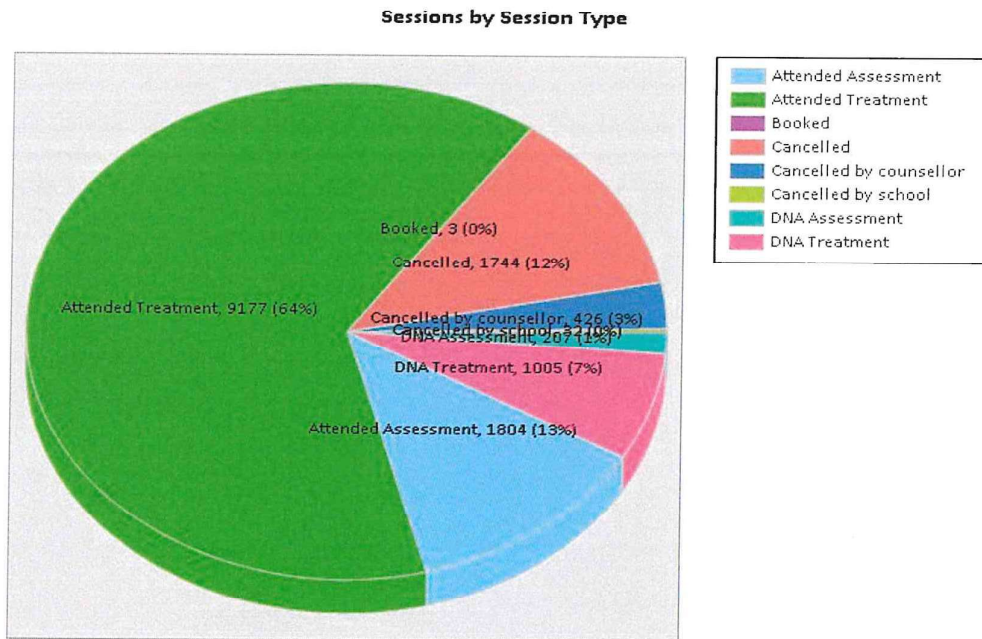
This year we have been thankful to partner with other sectors, collaborating with strategic planning processes in aid of raising awareness and resources for early intervention strategies in the field of mental health. With the evidence we have gathered on how effective counselling can be, and the impact it can make on an individual's wellbeing, it is our hope to keep lobbying for investment in this vital community resource.

TESTIMONIES

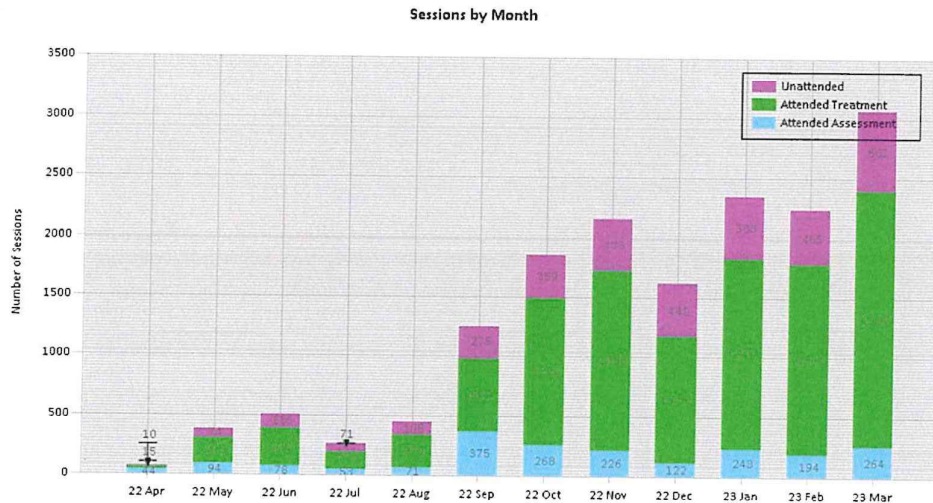
- “I was able to talk about my feelings in a safe and controlled environment”
- “I have found counselling to be such a benefit to my mental health and life. I found my counsellor such an easy person to chat to and the tools and things that she has taught me have been so valuable to me.”
- “I have explored things I have never considered before. Enlightening!”
- “Brilliant service...I felt at ease and safe, what you did made a real difference.”
- “Links has helped me through one of the hardest times of my life. And I feel that talking has helped me cope a lot better with stressful situations.”
- “I had a stigma about counselling, but it was the answer to my problem, I realised I couldn't do this on my own.”

STATISTICS

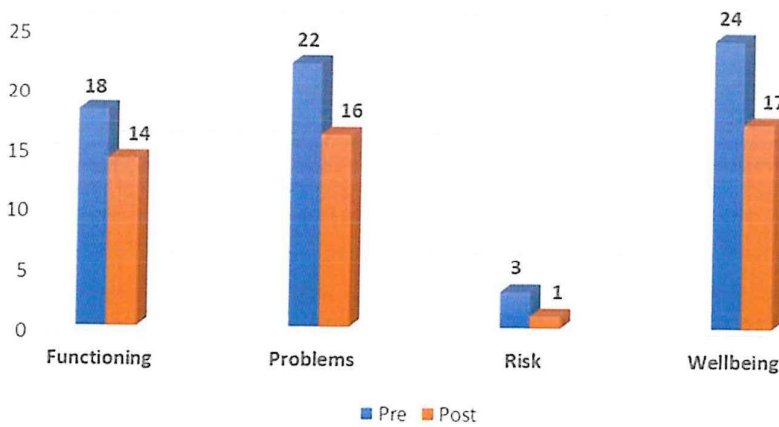
From April 2022 to March 2023, we have delivered 21283 sessions of counselling across all of our services and 5219 people have received support through one-to-one sessions, Computerised CBT, or Group Sessions.



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 for the financial year ended 31 March 2023



**Average CORE Score
Pre and Post Counselling**



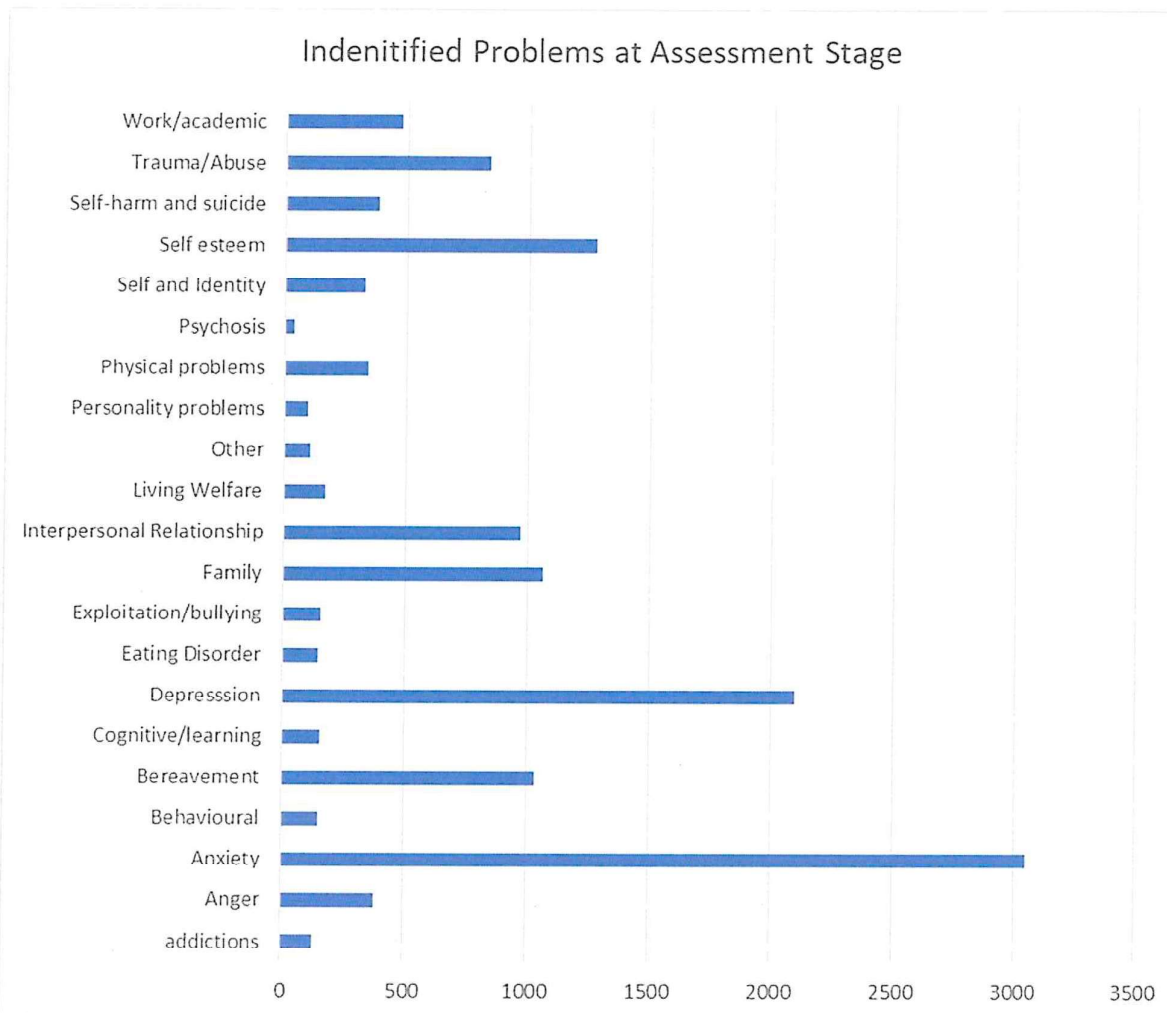
Gender	Total
Female	3555
Male	1647
Not Specified	17
Total	5219

Using CORE-OM measurement tools, the average **First Session score overall was 20**, placing clients before counselling in the top of the 'moderate' cut-off margin of experiencing.

The overall average **Last Session score then reduced to 12**, showing that a majority of clients left counselling with a score that placed them in the bottom of the 'mild' cut-off margin for functioning, symptoms and wellbeing.

Statistically these outcomes suggests that overall client's levels of distress have significantly reduced, proving that therapeutic interventions have significantly helped our clients.

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 for the financial year ended 31 March 2023



The highest presenting problems for clients seeking counselling is anxiety, depression, low self-esteem, bereavement and family issues.

NEW CENTRES

This year we have been able to open new counselling centres in Ballyclare and Lisburn, working along the Northern Trust and key community stakeholders within the localities. We are now able to offer therapy for children, young people, adults and couples within the town of Ballyclare and Lisburn.



Links Team Lisburn

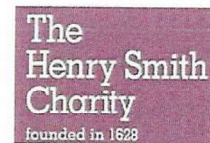
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for the financial year ended 31 March 2023



Open day at Links Lisburn with the Mayor

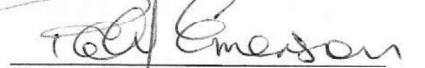


Funders we have worked with this year



Approved by the Board of Trustees on 30 November 2023 and signed on its behalf by:


Mr. Leonard Adamson
Trustee


Mr. Philip Ruddell Emerson
Trustee

Links Counselling Service Ltd

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Links Counselling Service Ltd for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

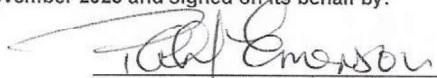
The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 30 November 2023 and signed on its behalf by:



Mr. Leonard Adamson
Trustee



Mr. Philip Ruddell Emerson
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of Links Counselling Service Ltd

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Links Counselling Service Ltd ('the company') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Links Counselling Service Ltd

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT
to the Members of Links Counselling Service Ltd
(A company limited by guarantee, not having a share capital)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

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



Ruairi Maginn (Senior Statutory Auditor)
for and on behalf of

DALY PARK & COMPANY LTD
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 AS

30 November 2023

Links Counselling Service Ltd

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Incoming Resources							
Voluntary Income	4.1	73,485	250,557	324,042	54,556	246,454	301,010
Activities for generating funds	4.2	235,795	606,968	842,763	149,246	537,737	686,983
Total incoming resources		309,280	857,525	1,166,805	203,802	784,191	987,993
Resources Expended							
Charitable activities	5.1	212,134	842,286	1,054,420	203,489	583,899	787,388
Net incoming/outgoing resources before transfers		97,146	15,239	112,385	313	200,292	200,605
Gross transfers between funds		72,087	(72,087)	-	77,436	(77,436)	-
Net movement in funds for the financial year		169,233	(56,848)	112,385	77,749	122,856	200,605
Reconciliation of funds							
Balances brought forward at 1 April 2022	12	347,162	138,367	485,529	269,413	15,511	284,924
Balances carried forward at 31 March 2023		516,395	81,519	597,914	347,162	138,367	485,529

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Links Counselling Service Ltd

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Company Number: NI053921

BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	8	<u>122,494</u>	<u>7,331</u>
Current Assets			
Debtors	9	71,710	93,594
Cash at bank and in hand		<u>526,468</u>	<u>441,885</u>
		<u>598,178</u>	<u>535,479</u>
Creditors: Amounts falling due within one year	10	<u>(122,758)</u>	<u>(57,281)</u>
Net Current Assets		<u>475,420</u>	<u>478,198</u>
Total Assets less Current Liabilities		<u>597,914</u>	<u>485,529</u>
Funds			
Restricted funds		81,519	138,367
Unrestricted designated funds		150,000	150,000
General fund (unrestricted)		<u>366,395</u>	<u>197,162</u>
Total funds	12	<u>597,914</u>	<u>485,529</u>

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

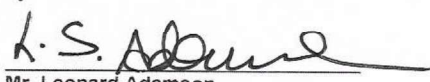
For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

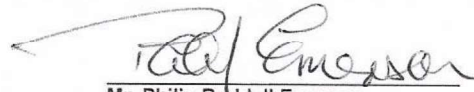
The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the 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 applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 30 November 2023 and signed on its behalf by


Mr. Leonard Adamson
Trustee


Mr. Philip Ruddell Emerson
Trustee

Links Counselling Service Ltd

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. RELATED PARTY TRANSACTIONS

There were no payments made to Trustees, or related parties during the current financial year.

2. GENERAL INFORMATION

Links Counselling Service Ltd is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 23a Castle Lane, Lurgan, County Armagh, BT67 9DB which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	15% Straight line

Links Counselling Service Ltd

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NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The charity is recognised as a charity by HM Revenue & Customs and is therefore exempt from taxation in its day to day activities.

4.	INCOME					
4.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2023	2022	
		£	£	£	£	
	Grants Received	20,505	250,557	271,062	246,454	
	Gifts & Donations	52,980	-	52,980	54,556	
		<u>73,485</u>	<u>250,557</u>	<u>324,042</u>	<u>301,010</u>	
4.2	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022	
		£	£	£	£	
	Counselling & Other Income	235,795	606,968	842,763	686,983	
		<u>235,795</u>	<u>606,968</u>	<u>842,763</u>	<u>686,983</u>	
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023	2022
		£	£	£	£	£
	Charitable Activities	-	1,024,958	-	1,024,958	781,865
	Support Costs	-	29,462	-	29,462	5,523
		<u>-</u>	<u>1,054,420</u>	<u>-</u>	<u>1,054,420</u>	<u>787,388</u>
6.	NET INCOMING RESOURCES			2023	2022	
				£	£	
	Net Incoming Resources are stated after charging/(crediting):					
	Depreciation of tangible assets			10,357	1,985	
	Auditor's remuneration:					
	- audit services			3,800	3,000	
				<u>3,800</u>	<u>3,000</u>	
7.	EMPLOYEES AND REMUNERATION					
	The staff costs comprise:			2023	2022	
				£	£	
	Wages and salaries			882,394	669,581	
	Pension costs			-	12,160	
				<u>882,394</u>	<u>681,741</u>	

Links Counselling Service Ltd

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

8. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2022	-	31,283	31,283
Additions	125,520	-	125,520
At 31 March 2023	<u>125,520</u>	<u>31,283</u>	<u>156,803</u>
Depreciation			
At 1 April 2022	-	23,952	23,952
Charge for the financial year	8,372	1,985	10,357
At 31 March 2023	<u>8,372</u>	<u>25,937</u>	<u>34,309</u>
Net book value			
At 31 March 2023	<u><u>117,148</u></u>	<u><u>5,346</u></u>	<u><u>122,494</u></u>
At 31 March 2022	<u><u>-</u></u>	<u><u>7,331</u></u>	<u><u>7,331</u></u>

9. DEBTORS

	2023 £	2022 £
Trade debtors	62,754	83,911
Prepayments and accrued income	8,956	9,683
	<u>71,710</u>	<u>93,594</u>

10. CREDITORS**Amounts falling due within one year**

	2023 £	2022 £
Pension fund loan	4,269	2,823
Trade creditors	85,343	20,853
Taxation and social security costs	12,775	8,364
Accruals and deferred income	20,371	25,241
	<u>122,758</u>	<u>57,281</u>

11. RESERVES

	2023 £	2022 £
At 1 April 2022	485,529	284,924
Surplus for the financial year	112,385	200,605
At 31 March 2023	<u>597,914</u>	<u>485,529</u>

Links Counselling Service Ltd

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	269,413	15,511	284,924
Movement during the financial year	77,749	122,856	200,605
At 31 March 2022	347,162	138,367	485,529
Movement during the financial year	169,233	(56,848)	112,385
At 31 March 2023	<u>516,395</u>	<u>81,519</u>	<u>597,914</u>

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
Restricted funds					
NEWS	-	358,508	335,549	(22,959)	-
ICSS	-	248,460	199,332	(49,128)	-
BBC Children in Need	10,000	10,500	13,296	-	7,204
Community Foundation Fund	-	29,790	9,609	-	20,181
Halifax Foundation	-	500	500	-	-
Dept of Health	69,828	166,667	206,554	-	29,941
NHSCT	50,633	-	50,633	-	-
Snow Patrol - Lightbody Foundation	7,906	-	7,900	-	6
Henry Smith Trust	-	43,100	18,913	-	24,187
	<u>138,367</u>	<u>857,525</u>	<u>842,286</u>	<u>(72,087)</u>	<u>81,519</u>
Unrestricted funds					
Designated Fund - Capital	50,000	-	-	-	50,000
Designated Fund - Community Counselling	100,000	-	-	-	100,000
General/Free Reserves	197,162	309,280	212,134	72,087	366,395
	<u>347,162</u>	<u>309,280</u>	<u>(212,134)</u>	<u>72,087</u>	<u>516,395</u>
Total funds	<u>485,529</u>	<u>1,166,805</u>	<u>1,054,420</u>	<u>-</u>	<u>597,914</u>

13. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

LINKS COUNSELLING SERVICE LTD
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

NOT COVERED BY THE REPORT OF THE AUDITORS

Links Counselling Service Ltd

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 March 2023

	2023 £	2022 £
Income	1,166,805	987,993
Expenses		
Wages and salaries	882,394	669,581
Staff defined contribution pension costs	-	12,160
Transport, accommodation & activities	7,271	4,809
Rent payable	47,232	30,867
Insurance	4,118	1,977
Light and heat	15,832	90
Repairs and maintenance	12,995	15,927
Printing, postage and stationery	4,633	3,062
Advertising	626	1,709
Telephone	11,407	8,995
Computer costs	29,145	22,933
Legal and professional	3,839	2,658
Consultancy fees	2,821	5,806
Auditor's/Independent Examiner's remuneration	3,800	3,000
Bank charges	2,666	2,109
Bad debts	10	90
General expenses	4,804	2,630
Depreciation	10,357	1,985
Charitable donations	10,470	(3,000)
	1,054,420	787,388
Net surplus	112,385	200,605