

Company Registration 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 2024**



Daly Park & Company Ltd  
Chartered Accountants and Statutory Auditors  
4 Carnegie Street  
Lurgan Co Armagh  
BT66 6AS

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

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

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Nadia McMullen (Appointed 7 November 2023) Mrs. Ruth Craig David Blevins (Resigned 7 November 2023) Mr. Leonard Adamson Mrs. Andrea Parks Mr. Philip Ruddell Emerson Mr. George Watson (Resigned 7 <sup>th</sup> October 2024) Dr. Graham Gault Mr. Stanley Abraham
<b>Company Secretary</b>	Mr. Stanley Abraham
<b>Charity Number in Northern Ireland</b>	NIC100708
<b>Company Registration Number</b>	NI053921
<b>Registered Office and Principal Address</b>	23a Castle Lane Lurgan Craigavon County Armagh BT67 9BD Northern Ireland
<b>Accountants</b>	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co Armagh BT66 6AS
<b>Principal Bankers</b>	AIB 18-20 Scotch Street Dungannon Co Tyrone BT70 1AZ Northern Ireland
<b>Solicitors</b>	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 2024

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 2024.

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 2024.

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.

### **Mission, Objectives and Strategy**

#### **Objectives**

Links has four main areas of work:

- 1) Links Counselling Service: A confidential counselling service offered in a safe environment where individuals from all communities have the opportunity to explore difficulties and work towards constructive change and growth. It is a capacity-building and personal development programme, which aims to help people to develop the skills they need to help themselves.
- 2) Youth Work: Centre-based/community-based and detached youth work. Participants are young people from Lurgan and wider Craigavon area aged between 10 and 25 from Protestant and Catholic backgrounds. Programme Activities are mainly based in The Underground and are facilitated by qualified and experienced youth workers. Programmes include: personal development, education, citizenship, single identity/community relations work, creative arts and social/recreational activities.
- 3) Community Resource Provision: Providing capability programmes, center based community activities, which draws people from all communities and encourages collaboration between community groups. Offering room hire at low cost to other community and voluntary groups, thereby contributing to the social economy and generating income for Links charitable activities.
- 4) Adult Community Programmes: adult education, community relations and leisure programmes that take advantage of the Underground building as a shared space in the center of Lurgan.

#### **Financial Review**

The results for the financial year are set out on page 15 and additional notes are provided showing income and expenditure in greater detail.

### **Achievements - April 2023-March 2024**

2023-2024 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 centers 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.

**Links Counselling Service Ltd**  
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for the financial year ended 31 March 2024

TESTIMONIES

"The help I received was second to none. In a friendly, easy atmosphere. I thank Links immensely for giving me of their time so generously. A wonderful charity. Thank you" Female – Aged 74

"I can't thank Links enough, my counsellor has been a great listener, easy to talk to, warm and compassionate and for someone like myself, who finds it hard to talk about issues and problems, I opened up to her with ease. I can't find the words express my gratitude to Links and my counsellor on how much of an impact she has made on me and my situation.

She has given me so many tools and helpful exercises to help me through my difficult times and given me the self-belief that I can get through this hard time. I am forever grateful for this."

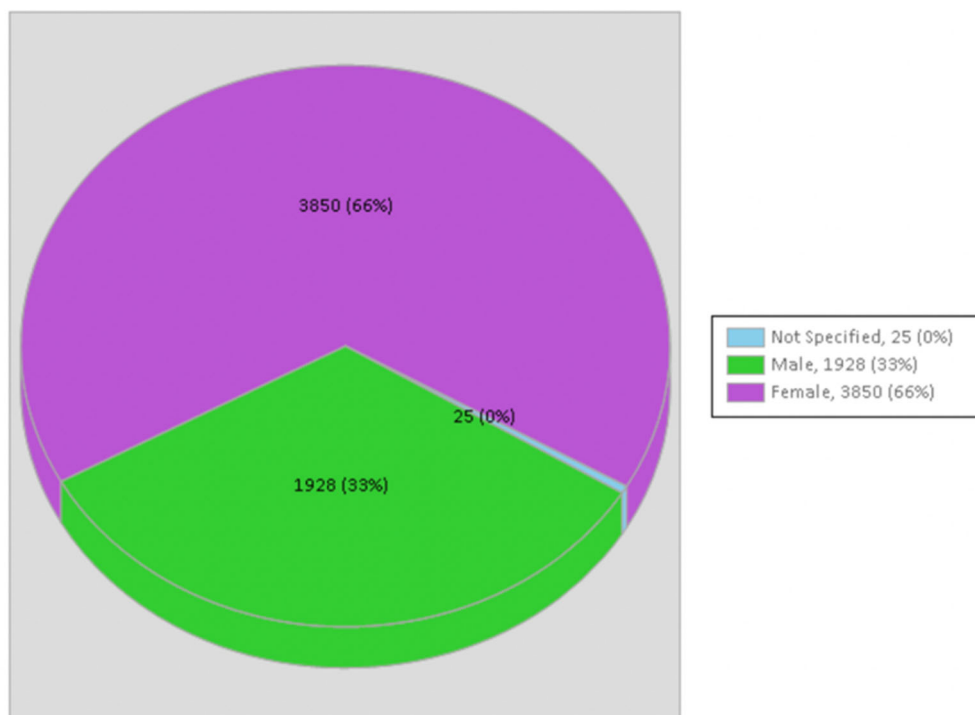
"I have found this service so beneficial for my mental health and wellbeing and without it I would not have the tools to combat my daily anxiety. My Counsellor was amazing and very easy to talk to and I felt incredibly supported by her."

"Links has been an incredible help. I felt that I was listened to and given some creative techniques and reading materials to help alleviate my anxiety and mental health. Could not be happier with how the past 6 weeks have went!

STATISTICS

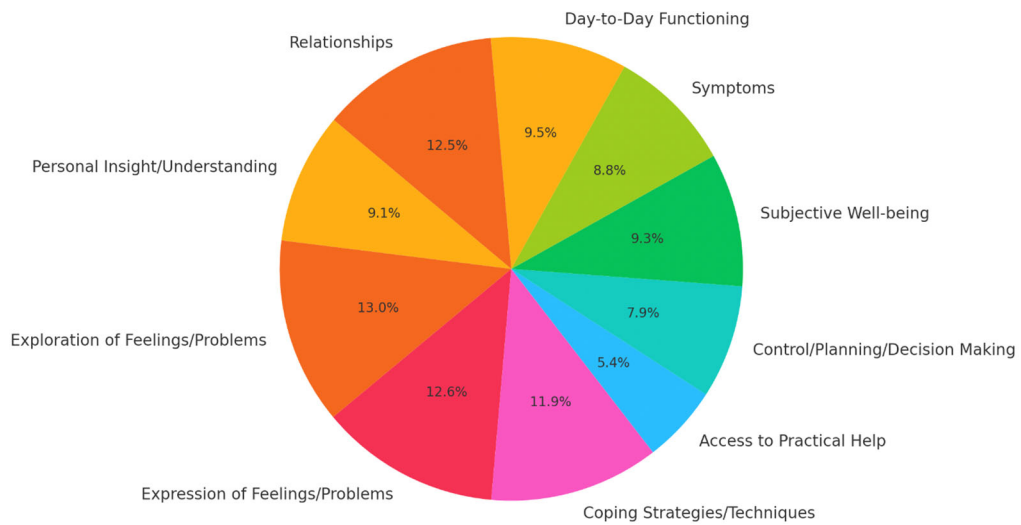
From April 2023 to March 2024, we have delivered 25235 sessions of counselling across all geographical areas of our service. 5803 people have received support through one-to-one counselling sessions, group programmes and walk in clinics..

Client Genders



**Links Counselling Service Ltd**  
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 for the financial year ended 31 March 2024

Proportion of Clients Reporting Improvement by Therapy Benefit Category

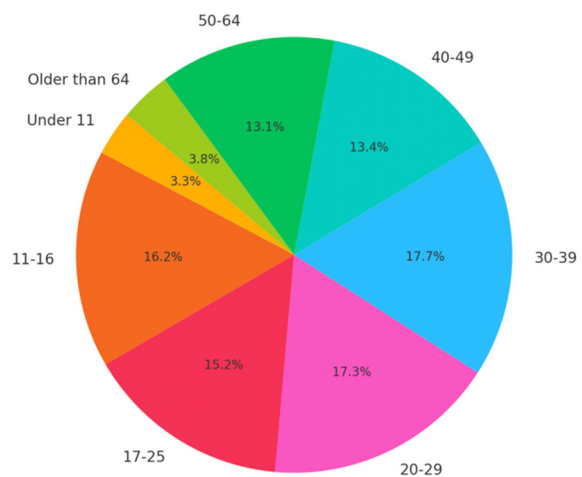


The above pie chart shows the proportion of clients who reported improvements across various therapy benefit categories. Each slice represents a specific area, illustrating the impact of therapy in terms of client-reported benefits.

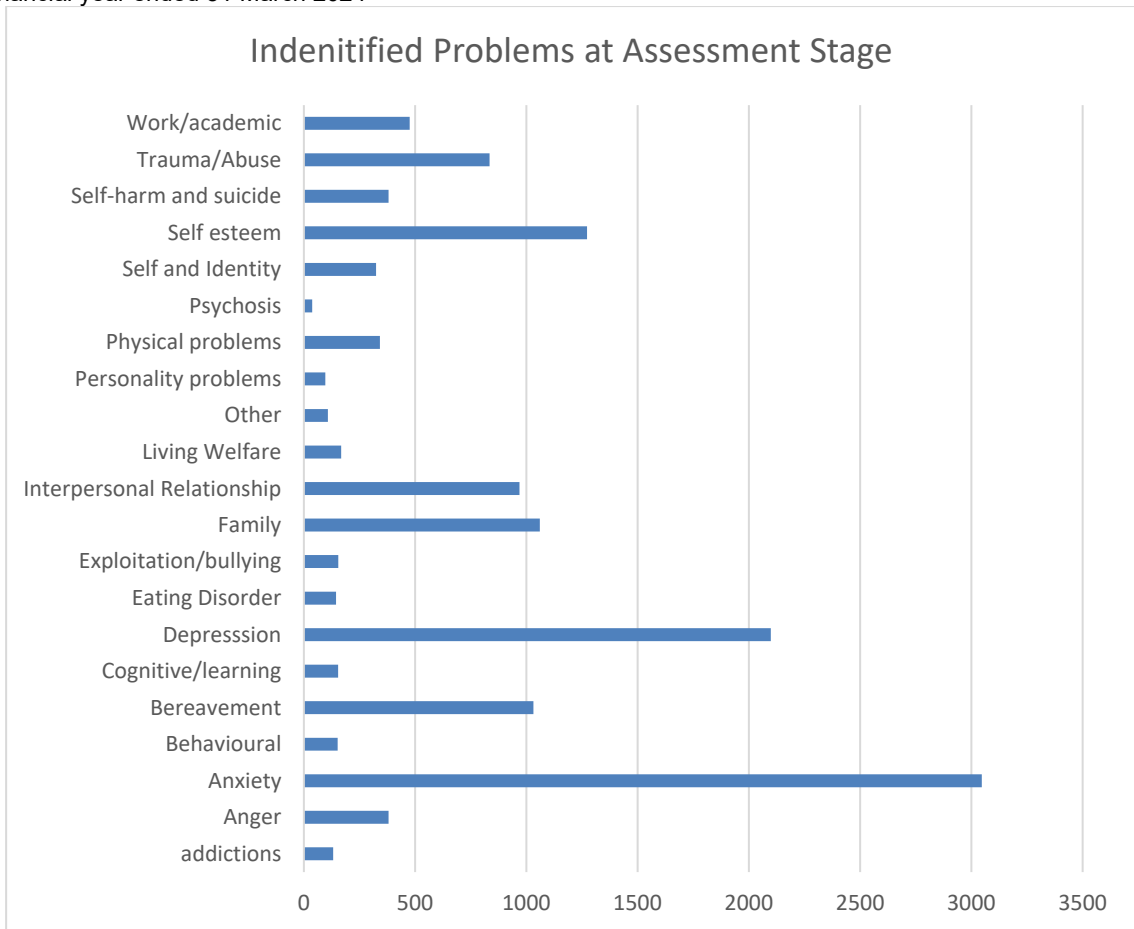
Based on the combined data from both documents, here's a summary of the age groups of clients who have accessed the service:

- **Under 11:** 216 clients
- **11-16:** 1,044 clients
- **17-25:** 984 clients
- **20-29:** 1,119 clients
- **30-39:** 1,146 clients
- **40-49:** 865 clients
- **50-64:** 846 clients
- **Older than 64:** 244 clients

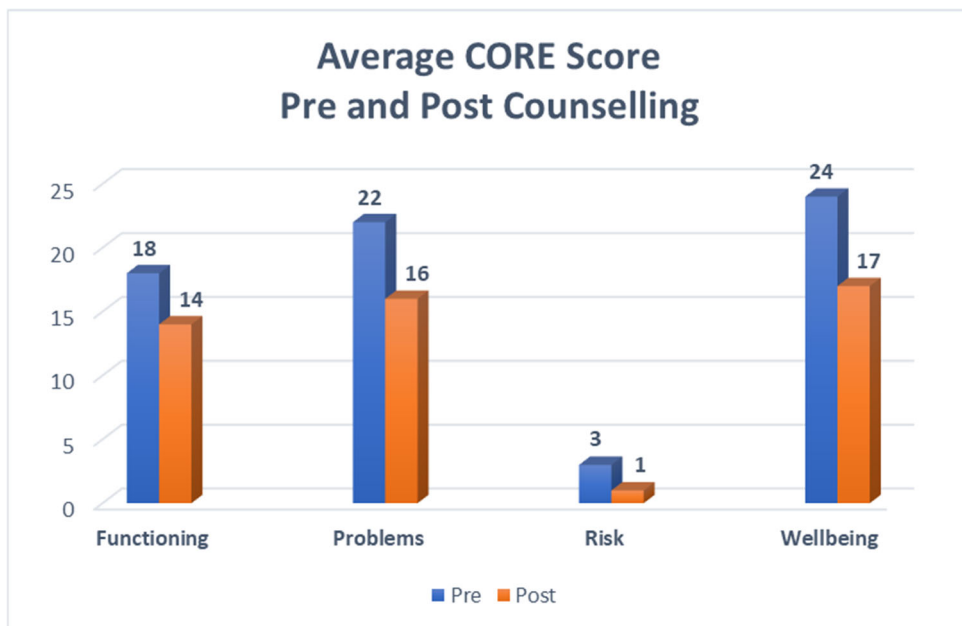
Age Distribution of Clients Accessing Therapy Services



**Links Counselling Service Ltd**  
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 for the financial year ended 31 March 2024



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



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.

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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.

**NEW CENTRES**

This year we have been able to open a new counselling centre in Ballymena, working along the Northern Trust and key community stakeholders to support the people of Ballymena. We are now able to offer therapy for children, young people, and adults within the locality.

*Open day at Links Ballymena with the Mayor and the Links Ballymena Team.*



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for the financial year ended 31 March 2024

Funders we have worked with this year



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for the financial year ended 31 March 2024

**Financial Results**

At the end of the financial year the company has assets of £647,486 (2023 - £720,672) and liabilities of £57,060 (2023 - £122,758). The net assets of the company have decreased by £(7,488).

**Trustees**

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

Nadia McMullen (Appointed 7 November 2023)  
Mrs. Ruth Craig  
David Blevins (Resigned 7 November 2023)  
Mr. Leonard Adamson  
Mrs. Andrea Parks  
Mr. Philip Ruddell Emerson  
Mr. George Watson (Resigned 7<sup>th</sup> October 2024)  
Dr. Graham Gault  
Mr. Stanley Abraham

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.

**Approved by the Board of Trustees on 8<sup>th</sup> November 2024 and signed on its behalf by:**

  
Trustee

  
Trustee

## Links Counselling Service Ltd

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# STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

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 8<sup>th</sup> November 2024 and signed on its behalf by:**

  
Trustee

  
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 2024 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 2. 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 2024 and of its deficit 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 6, 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 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 6AS

**8<sup>th</sup> November 2024**

## Links Counselling Service Ltd

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

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Incoming Resources</b>							
Voluntary Income	3.1	72,212	278,757	350,969	73,485	250,557	324,042
Activities for generating funds	3.2	209,165	684,232	893,397	235,795	606,968	842,763
<b>Total incoming resources</b>		<b>281,377</b>	<b>962,989</b>	<b>1,244,366</b>	309,280	857,525	1,166,805
<b>Resources Expended</b>							
Charitable activities	4.1	345,565	906,289	1,251,854	212,134	842,286	1,054,420
<b>Net incoming/outgoing resources before transfers</b>		<b>(64,188)</b>	<b>56,700</b>	<b>(7,488)</b>	97,146	15,239	112,385
Gross transfers between funds		108,281	(108,281)	-	72,087	(72,087)	-
<b>Net movement in funds for the financial year</b>		<b>44,093</b>	<b>(51,581)</b>	<b>(7,488)</b>	169,233	(56,848)	112,385
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	11	516,396	81,518	597,914	347,162	138,367	485,529
<b>Total funds at the end of the year</b>		<b>560,489</b>	<b>29,937</b>	<b>590,426</b>	516,395	81,519	597,914

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 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	7	<u>138,055</u>	<u>122,494</u>
<b>Current Assets</b>			
Debtors	8	51,649	71,710
Cash at bank and in hand		<u>457,782</u>	<u>526,468</u>
		<u>509,431</u>	<u>598,178</u>
<b>Creditors: Amounts falling due within one year</b>	9	<u>(57,060)</u>	<u>(122,758)</u>
<b>Net Current Assets</b>		<u>452,371</u>	<u>475,420</u>
<b>Total Assets less Current Liabilities</b>		<u>590,426</u>	<u>597,914</u>
<b>Funds</b>			
Restricted funds		29,937	81,519
Designated funds (Unrestricted)		211,425	150,000
General fund (unrestricted)		<u>349,064</u>	<u>366,395</u>
<b>Total funds</b>	11	<u>590,426</u>	<u>597,914</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 2024 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 8<sup>th</sup> November 2024 and signed on its behalf by

  
Trustee

  
Trustee

# 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 2024

### 1. 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 (£) which is also the functional currency of the company.

### 2. 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

#### 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 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 month's notice of withdrawal.

## 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 2024

#### 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.

<b>3.</b>	<b>INCOME</b>				
<b>3.1</b>	<b>DONATIONS AND LEGACIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>
			<b>£</b>	<b>£</b>	<b>2023</b>
					<b>£</b>
	Grants Received		<b>4,325</b>	<b>278,757</b>	<b>283,082</b>
	Gifts & Donations		<b>67,887</b>	<b>-</b>	<b>67,887</b>
			<b>72,212</b>	<b>278,757</b>	<b>350,969</b>
					<b>324,042</b>
<b>3.2</b>	<b>OTHER TRADING ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>
			<b>£</b>	<b>£</b>	<b>2023</b>
					<b>£</b>
	Counselling & Other Income		<b>209,165</b>	<b>684,232</b>	<b>893,397</b>
					<b>842,763</b>
<b>4.</b>	<b>EXPENDITURE</b>				
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>2023</b>
					<b>£</b>
	Charitable Activities	-	<b>1,231,289</b>	-	<b>1,231,289</b>
	Support Costs	-	<b>20,565</b>	-	<b>20,565</b>
		-	<b>1,251,854</b>	-	<b>1,251,854</b>
					<b>1,054,420</b>
<b>5.</b>	<b>NET INCOMING RESOURCES</b>				<b>2024</b>
					<b>£</b>
					<b>2023</b>
					<b>£</b>
	<b>Net Incoming Resources are stated after charging/(crediting):</b>				
	Depreciation of tangible assets				<b>14,000</b>
	Auditor's remuneration:				
	- audit services				<b>4,100</b>
					<b>3,800</b>
<b>6.</b>	<b>EMPLOYEES AND REMUNERATION</b>				
	The staff costs comprise:				<b>2024</b>
					<b>£</b>
					<b>2023</b>
					<b>£</b>
	Wages and salaries				<b>1,051,924</b>
	Pension costs				<b>19,109</b>
					<b>882,394</b>
					<b>-</b>
					<b>1,071,033</b>
					<b>882,394</b>

## 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 2024

#### 7. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	125,520	31,283	156,803
Additions	27,627	1,934	29,561
	<u>153,147</u>	<u>33,217</u>	<u>186,364</u>
<b>Depreciation</b>			
At 1 April 2023	8,372	25,937	34,309
Charge for the financial year	11,725	2,275	14,000
	<u>20,097</u>	<u>28,212</u>	<u>48,309</u>
<b>Net book value</b>			
At 31 March 2024	<u><b>133,050</b></u>	<u><b>5,005</b></u>	<u><b>138,055</b></u>
At 31 March 2023	<u>117,148</u>	<u>5,346</u>	<u>122,494</u>

#### 8. DEBTORS

	2024 £	2023 £
Trade debtors	45,000	62,754
Prepayments and accrued income	6,649	8,956
	<u>51,649</u>	<u>71,710</u>

#### 9. CREDITORS

	2024 £	2023 £
<b>Amounts falling due within one year</b>		
Pension fund loan	4,378	4,269
Trade creditors	36,026	85,343
Taxation and social security costs	12,656	12,775
Accruals and deferred income	4,000	20,371
	<u>57,060</u>	<u>122,758</u>

#### 10. RESERVES

	2024 £	2023 £
At the beginning of the year	597,914	485,529
(Deficit)/Surplus for the financial year	(7,488)	112,385
	<u>590,426</u>	<u>597,914</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 2024

#### 11. FUNDS

##### 11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	347,162	138,367	485,529
Movement during the financial year	169,233	(56,848)	112,385
At 31 March 2023	516,396	81,518	597,914
Movement during the financial year	44,093	(51,581)	(7,488)
At 31 March 2024	<b>560,489</b>	<b>29,937</b>	<b>590,426</b>

##### 11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
<b>Restricted funds</b>					
NEWS	-	405,972	355,876	(50,096)	-
ICSS	-	278,260	220,075	(58,185)	-
House of Vic-Ryn	-	5,000	1,304	-	3,696
BBC Children in Need	7,204	10,000	7,204	-	10,000
Community Foundation Fund	20,181	39,790	54,090	-	5,881
Halifax Foundation	-	7,000	810	-	6,190
Dept of Health	29,940	171,667	201,607	-	-
Snow Patrol - Lightbody Foundation	6	-	6	-	-
Henry Smith Trust	24,187	45,300	65,317	-	4,170
	<u>81,518</u>	<u>962,989</u>	<u>906,289</u>	<u>(108,281)</u>	<u>29,937</u>
<b>Unrestricted funds</b>					
Designated Fund – Capital / FA	50,000	-	-	88,055	138,055
Designated Fund - Community Counselling	100,000	-	-	(26,630)	73,370
General/Free Reserves	366,396	281,377	345,565	46,856	349,064
	<u>516,396</u>	<u>281,377</u>	<u>(345,565)</u>	<u>108,281</u>	<u>560,489</u>
<b>Total funds</b>	<b><u>597,914</u></b>	<b><u>1,244,366</u></b>	<b><u>1,251,854</u></b>	<b><u>-</u></b>	<b><u>590,426</u></b>

#### 12. 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.

#### 13. POST-BALANCE SHEET EVENTS

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

#### 14. RELATED PARTY TRANSACTIONS

None of the Trustees received, nor deferred any remuneration for their services during the current or previous financial year.