

Company Registration Number: NI053921  
Charity Number: NIC100708



**Links Counselling Service Ltd**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 March 2025**

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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>	Mr Stanley Abraham Leonard Adamson (Resigned 18/3/2025) Mr Matthew Armstrong (Appointed 5/8/25) Mrs Ruth Craig Mr Philip Ruddell Emerson Mr Graham Gault Mrs Grace Gault (Appointed 4/11/25) Mrs. Nadia McMullen Mrs Andrea Parks George Watson (Resigned 24/9/24)
<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 2025

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 2025.

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 2025.

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.

#### **Principal Activity**

The principal activity of the company is to provide therapeutic and mental health support to the community by the delivery of counselling, coaching and mental health programmes.

#### **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, centre 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 centre of Lurgan.

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#### **Structure, Governance and Management**

##### **Governance**

Our Board of Directors have met regularly, undertaking a full programme of board strategic and governance activity throughout the year. All company directors have confirmed their willingness and eligibility to act as a Director, and have declared that they do not have any conflict of interest in doing so. Conflicts of Interest during board meetings are managed as per our agreed policy. There are no related parties or significant interest to be noted. New Directors are recruited as per the Memorandum and Articles of Association.

**Links Counselling Service Ltd**  
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**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2025

## REVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

2024-2025 has been a year of continual growth for Links Counselling Service, in a challenging time of increasing need, with soaring levels of referrals for counselling coming into all departments of our community services.

Links continues to strengthen its organisational systems and strives to make counselling accessible to all, fulfilling our mission that "No One Journeys Alone."

This year we have significantly expanded the reach of our service into schools, partnering with a wide network of community stakeholders and statutory bodies, increasing our capacity and sharing resources. As such, we have been able to increase employability, strengthen our management structure, and source additional funding resources, extending the reach of our professional and therapeutic support.

This year we have been thankful to partner with other sectors, collaborating with strategic planning processes in aid of raising awareness of mental health in communities, and providing much-needed interventions to aid people towards wellness. 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 love spending time with my counsellor. I felt so safe when things felt so inconsistent with school and at home, she really helped me see my self-worth, and during times I didn't really know how to say things, I still felt she understood, and she got me."*

*"Counselling done RIGHT. That's exactly what it was. My counsellor showed great skill, experience, and commitment. Thank-you."*

*"The counselling helped me more than I thought it would. It's been a difficult time and it was good to have someone to support me while I'm supporting my family. I've learned new skills and am learning to be patient, to prioritise and to be present for my kids. I think my wife would be pleasantly surprised to see how I've grown."*

*"Thank you so much again for your support. I would be lost without this service."*

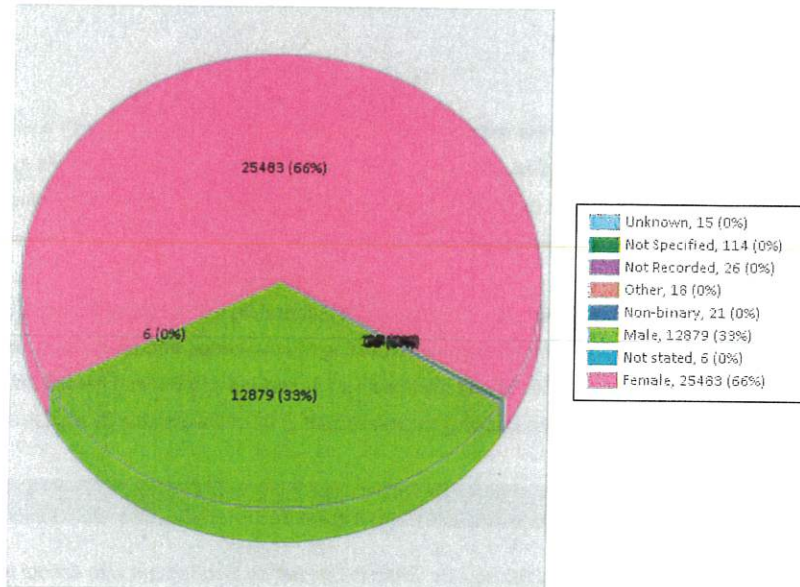
*"Links has been a lifeline to me at my most darkest moments. I'm finally starting to see the light, and walking towards a more hopeful future."*

**Links Counselling Service Ltd**  
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**TRUSTEES' ANNUAL REPORT**  
 for the financial year ended 31 March 2025

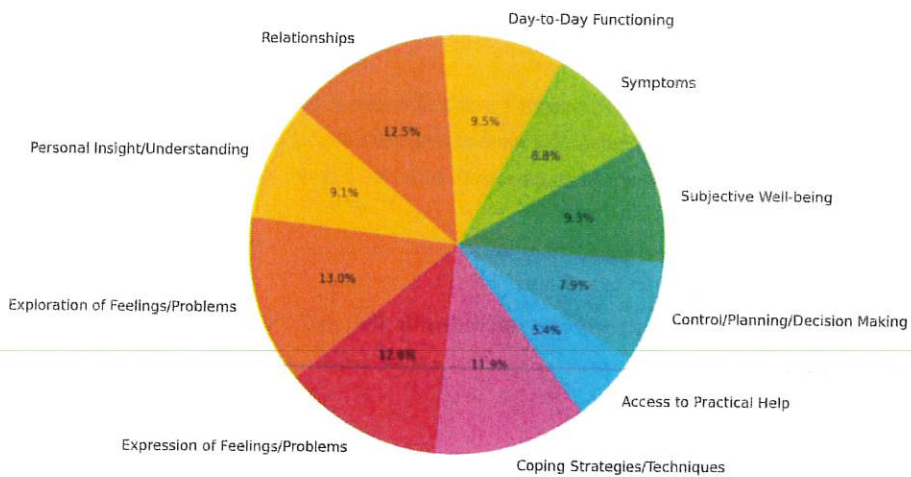
**STATISTICS**

From April 2024 to March 2025, we have delivered 22,948 sessions of counselling across all geographical areas of our service. 7469 people have received support through counselling sessions, group programmes and walk-in clinics.

**Client Genders**

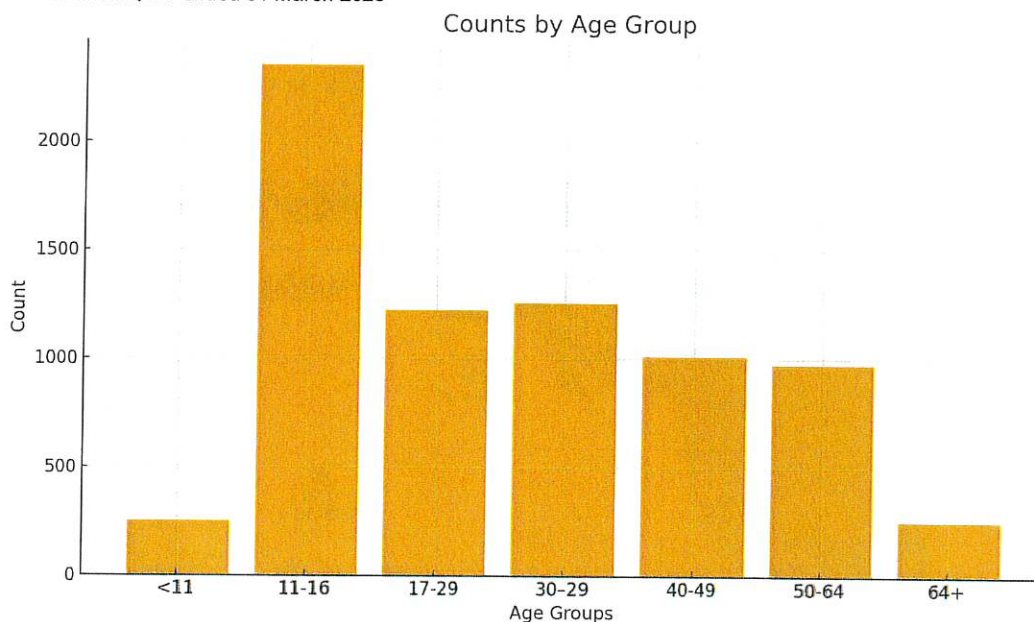


**Proportion of Clients Reporting Improvement by Therapy Benefit Category**

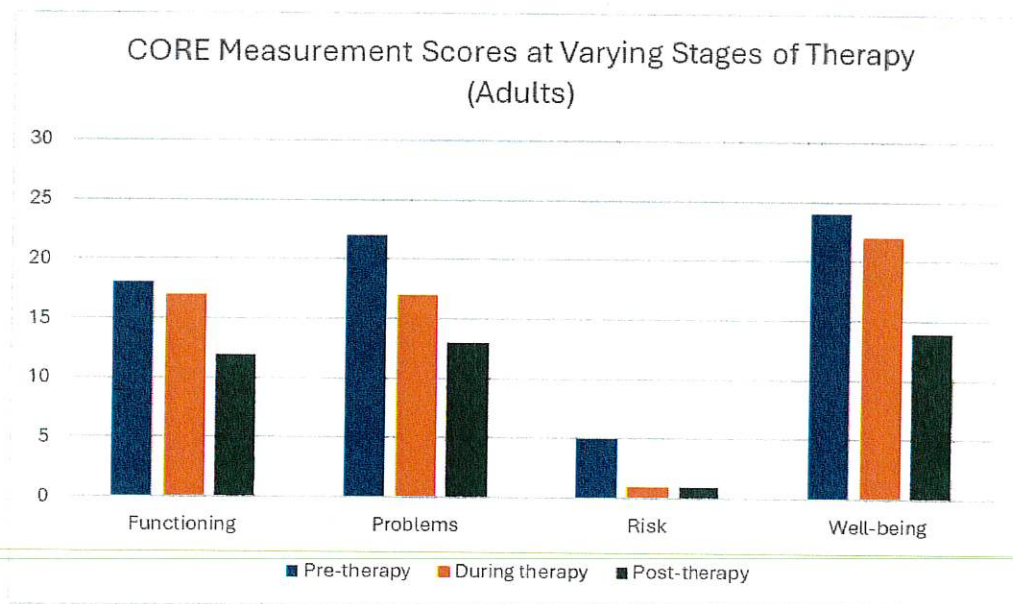


The top 5 presenting issues for counselling this year were: depression, anxiety, trauma/abuse, low self-esteem and relationship issues.

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**TRUSTEES' ANNUAL REPORT**  
 for the financial year ended 31 March 2025



This graph shows the number of clients who referred for counselling during April 2024-March 2025, according to their age.



Using CORE-OM measurement tools, the average **First Session score overall was 21**, placing clients before counselling in the top of the 'moderate' \_cut-off margin of experiencing.

The overall average **Last Session score then reduced to 14**, showing that a majority of clients left counselling with a score that placed them in the bottom of the 'mild' zone for functioning, symptoms and wellbeing.

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for the financial year ended 31 March 2025

Statistically, these outcomes suggest that adult clients have experienced a reduction in the symptoms they were experiencing at the beginning of their counselling, proving that therapeutic interventions have significantly helped our clients.

**LINKS COUNSELLING CENTRES**



Links continues to partner with local communities and key stakeholders to provide confidential and professional counselling centres in towns across Northern Ireland, as we strive towards our mission - 'No One Journeys Alone.'

**Links Counselling Service Ltd**  
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**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2025

**FUNDERS WE HAVE WORKED WITH THIS YEAR**



Department of  
**Health**

**Pilgrim  
Trust**



**Northern Health  
and Social Care Trust**



**Financial Review**

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail. We continue to focus on our aims and objectives and concentrate our expenditure on those areas that will enhance and meet our objectives both in the short and medium term. The trustees are continuing to work on updating the charity's reserve policy, and aim to create free unrestricted reserves equating to three months' running costs.

**Financial Results**

At the end of the financial year the company has assets of £797,649 (2024 - £647,486) and liabilities of £74,629 (2024 - £57,060). The net assets of the company have increased by £132,594.

**Trustees**

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

Mr Stanley Abraham  
Leonard Adamson (Resigned 18/3/25)  
Mr Matthew Armstrong (Appointed 5/8/25)  
Mrs Ruth Craig  
Mr Philip Ruddell Emerson  
Mr Graham Gault  
Mrs Grace Gault  
Mrs. Nadia McMullen  
Mrs Andrea Parks  
George Watson (Resigned 24 September 2024)

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

## Links Counselling Service Ltd

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

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

The secretary who served during the financial year was:

Mr. Stanley Abraham

#### Compliance with Sector-Wide Legislation and Standards

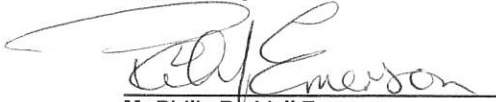
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Links Counselling Service Ltd subscribes to and is compliant with the following:


- 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 1 December 2025 and signed on its behalf by:

  
Mr Philip Ruddell Emerson  
Trustee

  
Mrs Grace Gault  
Trustee

## Links Counselling Service Ltd

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

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

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:

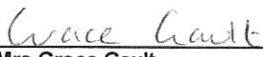
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect 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 the Companies Act 2006. 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 1 December 2025 and signed on its behalf by:

  
Mr Philip Ruddell Emerson  
Trustee

  
Mrs Grace Gault  
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 2025 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 2025 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 Companies Act 2006 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

11/12/25

## 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 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Incoming Resources</b>							
Voluntary Income	3.1	86,022	122,119	208,141	70,160	278,757	348,917
Activities for generating funds	3.2	174,446	1,180,411	1,354,857	209,165	684,232	893,397
Investments	3.3	4,586	-	4,586	2,052	-	2,052
<b>Total incoming resources</b>		<b>265,054</b>	<b>1,302,530</b>	<b>1,567,584</b>	<b>281,377</b>	<b>962,989</b>	<b>1,244,366</b>
<b>Resources Expended</b>							
Charitable activities	4.1	367,400	1,067,590	1,434,990	345,565	906,289	1,251,854
<b>Net incoming/outgoing resources before transfers</b>		<b>(102,346)</b>	<b>234,940</b>	<b>132,594</b>	<b>(64,188)</b>	<b>56,700</b>	<b>(7,488)</b>
Gross transfers between funds		180,025	(180,025)	-	108,281	(108,281)	-
<b>Net movement in funds for the financial year</b>		<b>77,679</b>	<b>54,915</b>	<b>132,594</b>	<b>44,093</b>	<b>(51,581)</b>	<b>(7,488)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	12	560,489	29,937	590,426	516,396	81,518	597,914
<b>Total funds at the end of the year</b>		<b>638,168</b>	<b>84,852</b>	<b>723,020</b>	<b>560,489</b>	<b>29,937</b>	<b>590,426</b>

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 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	8	<u>134,797</u>	<u>138,055</u>
<b>Current Assets</b>			
Debtors	9	288,344	51,649
Cash at bank and in hand		<u>374,508</u>	<u>457,782</u>
		<u>662,852</u>	<u>509,431</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(74,629)</u>	<u>(57,060)</u>
<b>Net Current Assets</b>		<u>588,223</u>	<u>452,371</u>
<b>Total Assets less Current Liabilities</b>		<u>723,020</u>	<u>590,426</u>
<b>Funds</b>			
Restricted funds		84,852	29,937
Designated funds (Unrestricted)		284,797	150,000
General fund (unrestricted)		<u>353,371</u>	<u>410,489</u>
<b>Total funds</b>	12	<u>723,020</u>	<u>590,426</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.

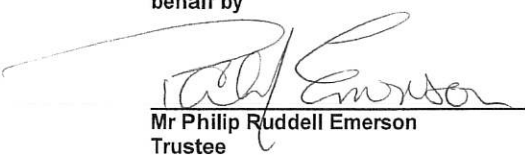
For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.


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 1 December 2025 and signed on its behalf by

  
Mr Philip Ruddell Emerson  
Trustee

  
Mrs Grace Gault  
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 2025

#### 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 months' notice of withdrawal.

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**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**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>2025</b>	<b>2024</b>
		£	£	£	£
	Grants Received	23,152	122,119	145,271	281,030
	Gifts & Donations	62,870	-	62,870	67,887
		<u>86,022</u>	<u>122,119</u>	<u>208,141</u>	<u>348,917</u>
<b>3.2</b>	<b>OTHER TRADING ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
		£	£	£	£
	Counselling & Other Income	174,446	1,180,411	1,354,857	893,397
		<u>174,446</u>	<u>1,180,411</u>	<u>1,354,857</u>	<u>893,397</u>
<b>3.3</b>	<b>INVESTMENTS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
		£	£	£	£
	Investments	4,586	-	4,586	2,052
		<u>4,586</u>	<u>-</u>	<u>4,586</u>	<u>2,052</u>
<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>2025</b>
		£	£	£	<b>2024</b>
					£
	Charitable Activities	1,410,877	-	24,113	1,434,990
		<u>1,410,877</u>	<u>-</u>	<u>24,113</u>	<u>1,434,990</u>
<b>4.2</b>	<b>SUPPORT COSTS</b>			<b>Charitable Activities</b>	<b>2025</b>
				£	<b>2024</b>
				£	£
	Other			24,113	24,113
				<u>24,113</u>	<u>20,565</u>
<b>5.</b>	<b>NET INCOMING RESOURCES</b>			<b>2025</b>	<b>2024</b>
				£	£
	<b>Net Incoming Resources are stated after charging/(crediting):</b>				
	Depreciation of tangible assets			15,895	14,000
	Auditor's remuneration:				
	- audit services			4,000	4,100
				<u>4,000</u>	<u>4,100</u>
<b>6.</b>	<b>INVESTMENT AND OTHER INCOME</b>			<b>2025</b>	<b>2024</b>
				£	£
	Bank interest			4,586	2,052
				<u>4,586</u>	<u>2,052</u>

**Links Counselling Service Ltd**  
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**7. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number	2024 Number
Full-time staff	8	8
Part-time staff	60	38
	<u>68</u>	<u>46</u>
The staff costs comprise:	2025	2024
	£	£
Wages and salaries	1,200,850	1,051,924
Pension costs	23,119	19,109
	<u>1,223,969</u>	<u>1,071,033</u>

**8. TANGIBLE FIXED ASSETS**

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	153,147	33,217	186,364
Additions	-	12,637	12,637
	<u>153,147</u>	<u>45,854</u>	<u>199,001</u>
At 31 March 2025	153,147	45,854	199,001
<b>Depreciation</b>			
At 1 April 2024	20,097	28,212	48,309
Charge for the financial year	11,725	4,170	15,895
	<u>31,822</u>	<u>32,382</u>	<u>64,204</u>
At 31 March 2025	31,822	32,382	64,204
<b>Net book value</b>			
At 31 March 2025	<u>121,325</u>	<u>13,472</u>	<u>134,797</u>
At 31 March 2024	<u>133,050</u>	<u>5,005</u>	<u>138,055</u>

**9. DEBTORS**

	2025 £	2024 £
Trade debtors	280,031	45,000
Prepayments and accrued income	8,313	6,649
	<u>288,344</u>	<u>51,649</u>

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

	2025 £	2024 £
Pension fund loan	6,255	4,378
Trade creditors	28,198	36,026
Taxation and social security costs	16,176	12,656
Accruals and deferred income	24,000	4,000
	<u>74,629</u>	<u>57,060</u>

continued

**Links Counselling Service Ltd**  
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**11. RESERVES**

	2025 £	2024 £
At the beginning of the year	590,426	597,914
Surplus/(Deficit) for the financial year	132,594	(7,488)
At the end of the year	<u>723,020</u>	<u>590,426</u>

**12. FUNDS**

**12.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	516,396	81,518	597,914
Movement during the financial year	44,093	(51,581)	(7,488)
At 31 March 2024	560,489	29,937	590,426
Movement during the financial year	77,679	54,915	132,594
At 31 March 2025	<u>638,168</u>	<u>84,852</u>	<u>723,020</u>

**12.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
<b>Restricted funds</b>					
Northern Emotional Wellbeing Service (NEWS)	-	478,058	394,582	(83,476)	-
Holistic Options for Promoting Resilience (HOPE)	-	702,353	505,581	(111,920)	84,852
LFT Charitable Trust	3,696	5,000	8,696	-	-
BBC Children in Need	10,000	-	10,000	-	-
Community Foundation Fund	6,190	-	6,190	-	-
The Henry Smith Charity	4,170	47,500	56,444	4,774	-
Community FREed	5,881	-	5,882	1	-
The Pilgrim Trust	-	-	3,055	3,055	-
Northern Ireland Housing Executive	-	66,364	73,905	7,541	-
NFU Mutual	-	3,255	3,255	-	-
	<u>29,937</u>	<u>1,302,530</u>	<u>1,067,590</u>	<u>(180,025)</u>	<u>84,852</u>
<b>Unrestricted funds</b>					
Designated Fund - Capital	50,000	-	-	-	50,000
Designated Fund - Community Counselling	100,000	-	-	-	100,000
Designated Fund – Fixed Assets	-	-	-	134,797	134,797
General/Free Reserves	410,489	265,054	367,400	45,228	353,371
	<u>560,489</u>	<u>265,054</u>	<u>(367,400)</u>	<u>180,025</u>	<u>638,168</u>
<b>Total funds</b>	<u>590,426</u>	<u>1,567,584</u>	<u>1,434,990</u>	<u>-</u>	<u>723,020</u>

**Links Counselling Service Ltd**

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**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**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.

**15. TRUSTEE REMUNERATION**

None of the Trustees received nor waived any remuneration for acting as Trustees for the charity in the current or preceding financial year.