

The Link Family and Community Centre
(A company limited by guarantee)

Report and Financial Statements

Year ending 31 December 2024

Charity number: NIC 101921

Company number: NI 44326 (Northern Ireland)

The Link Family and Community Centre

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THE LINK FAMILY AND COMMUNITY CENTRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual directors' report and independently examined financial statements for the year ending 31 December 2024 which are also prepared to meet the requirements for a directors' report and accounts under the Companies Act purposes.

The financial statements comply with the Charities Act (Northern Ireland) 2008, the Companies Act 2006 and the company's Articles of Association and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's Report

As I write this report for the year 2024, I am struck by how much uncertainty and fear we are surrounded with in society today. With so much bad news of wars in so many parts of the world and the ongoing cost of living challenges, it is very easy to get caught up in a whirlwind of panic and worry. That being said, it is in that context that we give thanks to our God who never changes and is all powerful and who has provided and continues to provide for us at The Link Family and Community Centre. The need is ever greater, and our programmes are operating at capacity.

Our English classes for Speakers of Other Languages provide an essential service to people from many nationalities who for a wide variety of reasons now call Ards and North Down home. It is such a privilege to be able to help these folk with the everyday tasks we take for granted, such as filling in forms, applying for a driving licence and much more. Elizabeth Black and her dedicated team of volunteers have a real compassion for their students, and it is really pleasing to see them make progress in their new lives.

The Link Charity Shop appointed Mark Kennedy as Shop Manager in April and it is fair to say that the shop has been transformed with sales increasing and stock turning over never having been better. We recognise that the shop isn't just a fundraising venture, it is also a space where relationships are developed between both volunteers and customers alike. We are excited to see what the future holds for the shop as Mark continues to explore new opportunities.

Our Making a Real Change Project (MARC) continues to operate at capacity. Our daily Drop In and Floating Support service helps our service users to sustain their tenancies which might otherwise be at risk. The Drop In provides hot meals, a sense of community and bespoke advice and guidance. During the year we were sorry to say goodbye to Alan Coleman who retired after providing many years of faithful service as the MARC Project Manager. Although Alan has retired from his post, we still see him as he provides counselling on an individual basis to some of the clients.

Our CAP Debt Centre funded by Ards Churches continues to provide help and support to people who find themselves in debt and it was pleasing to hear that eighteen families are now debt free as a result of their work with the centre.

Our 'LYFE' work with young single parents also continues to go well. In this current age, the stresses and pressures of caring for children are enormous and Stacey and her team provide vital support to parents trying to navigate through difficult situations.

One of the most exciting areas which has arisen this year is the move into the top floor of the building by Christian Guidelines which provides a range of counselling services. The relationship between the two organisations continues to grow and we are excited to see where it leads to in the years ahead.

Once again, we are so grateful to be able to report that financially and in terms of quality service provision, The Link is in a very healthy place. Our vision has always been to try and identify needs and then seek resources to meet those needs rather than apply for money for its own seek and we are so thankful that God has provided all that we need.

As always, I would like to place on record my thanks to our Director, Mark Houston as well as all the individual Board members for their continued support throughout the year. We may live in an uncertain future, but we are sure that we know the one who holds the future.

THE LINK FAMILY AND COMMUNITY CENTRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Our Aims and Objectives

The purposes of the charity are:

- To advance community development and, in particular, the promotion of the community and voluntary sector for the benefit of the public by providing support, information, services and facilities to churches and community and voluntary groups and encouraging such organisations to co-operate to achieve their aims
- To support those in need by reason of youth, age, ill-health, disability, substance dependency, financial hardship or other disadvantage
- To advance education and training and promote the physical, intellectual and social development of children
- To promote good community relations, religious and racial harmony and equality and diversity
- To promote volunteering and recruit, select and train volunteers for services within the areas of benefit
- To promote the social economy and social enterprises within Newtownards and its environs for the benefit of the general public; and
- To provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the inhabitants of Newtownards and its environs.

The aspiration that shapes our annual activities remains to enable children, young people, adults and senior citizens to reach their full potential. In partnership with others, we also provide practical help and care for some of the most disadvantaged groups and individuals in the Ards and North Down Council area. Our projects address a number of key concerns:

- LYFE Youth Project works with 'at risk' young people aged 16 - 24
- MARC Project seeks to support adults wrestling with substance dependency
- ESOL providing tuition for speakers of other languages
- Church Engagement Project aims to build relationships between churches and the local community; and
- Ards Churches Christians Against Poverty Debt Centre which partners with local Churches to enable people to find a way out of debt
- Volunteer-led Projects work with vulnerable senior citizens and minority ethnic communities.

Our premises are also a resource for other organisations based outside Newtownards to offer services to local people in their local area. These include counselling and youth services. We have around 45 committed volunteers who work across the organisation along with 11 full and part-time staff.

Statement of Public Benefit

In determining our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance 'The public benefit requirement (PBR1)' and also 'The Trustee's Annual Report and public benefit reporting (ARR08)'. The charity relies on grants from trusts and foundations, local government, and statutory bodies. It also generates income through its social economy retail shop and general fundraising activities.

THE LINK FAMILY AND COMMUNITY CENTRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Addiction Support Services – MARC Project

Floating Support

Throughout 2024, the MARC staff were delighted to be able to provide a full in person Floating Support service to all clients. In addition to providing the usual range of support (e.g., housing support, benefit advice, assistance to address substance dependency), staff provided additional supports such as collection of prescriptions and food deliveries to Floating Support and a number of Drop-In clients.

The MARC Project played a significant role in addressing mental health and substance dependency challenges through the loss of formal and informal support networks. Staff were highly professional and committed in assisting clients to access health support throughout this period; often having to provide transport and accompany clients to appointments.

The service provision continued to exceed the contracted activity figure of 18 clients; the Floating Support service was delivered to 28 individuals. The service continued to achieve excellent outcomes despite the immense challenges of the cost-of-living increases and a chronic shortage of social housing which impacted on many of our already struggling service users. Many were assisted in making significant changes in their lives – reducing alcohol and drug use, maintaining tenancies, receiving bespoke benefit advice and accessing appropriate health and social care.

Drop-in Centre

The 'Drop In facility' functioned fully throughout 2024 and staff were able to provide a full range of support services and activities. Popular activities included pool competitions, fishing trips and quizzes. The MARC staff continued with its agreement with the local Benefits Office whereby their staff provided bespoke benefit advice on site at our Drop In. Uptake of this service remained high throughout 2024 and we saw a marked increase in the number of female services users attending the Drop In.

As well as the Drop In, MARC staff maintained regular telephone contact, which helped reduce social isolation and provided assistance with housing, benefits, and other issues. They performed other tasks such as shopping, payment of gas and electricity "top-ups" and collection of prescriptions etc. Staff assisted service users to access support services in relation to health, social care, and addiction.

Counselling

Due to a successful funding application through the Community Foundation NI, we were able to provide counselling sessions to a number of our MARC service users. This project was aimed at addressing some of the causal issues that often sit beneath the surface of many addiction clients' lives.

Funding

Funding from The Northern Ireland Housing Executive's Supporting People has supported much of the Floating Support service. Successful funding applications were also made to the NIHE for funding from their Homelessness Strategy budget.

Young Persons' Programme – LYFE

Young Parent Support

Throughout 2024, our LYFE staff were able to maintain a full, meaningful, and effective service. They have continued to be flexible in their approach to service delivery in the midst of very challenging circumstances. This has provided an essential connection with the LYFE service users who particularly struggled with isolation and loneliness.

Our staff provided support and guidance for 25 families this year and continued to support young parents through face-to-face contact and telephone calls. Young parents have not had the opportunities to complete OCNs or other courses face to face, but we have covered budgeting, slow cooker, sexual health, and healthy eating group guidance online. Funding from The Public Health Agency has been used to cover the salary and operating costs of our LYFE Project.

THE LINK FAMILY AND COMMUNITY CENTRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Youth Drop-In

The staff team continued to operate our Drop In space in order to engage with 18–24-year-olds. We targeted this specific age group because many of these young people feel increasingly social isolated and find it very difficult to engage with other youth services.

An average of 8 young people attended each session and the team provided essential support around self-esteem, personal growth, and resilience. Two new volunteers came on board to help lead on a weekly basis.

Senior Citizens' Lunch Club and Drop-In

Our Senior Citizens Lunch Club and Warm Space Drop In continued weekly throughout 2024. Approximately 12 to 15 older people attended each Monday and our volunteer team fully operated this service. The Lunch Club provided a safe, welcoming and warm space for many older people who have been impacted by the cost-of-living crisis.

English for Speakers of Other Languages (ESOL)

Our English classes for speakers of other languages ran at full capacity throughout 2024. Our staff and volunteers taught an average of 12 face to face hours per week and classes included Pre-Entry Level/ESOL Literacy, Entry Level 1, Entry Level 2 and Entry Level 3.

Alongside the service we provided to people from Syria, Bangladesh, Bengal, Poland, Latvia and Afghanistan, 2024 saw a continuing demand for our services from refugees fleeing the war in Ukraine. By the end of 2024, more than 70 Ukrainian women, children and young people had attended our English classes in person.

Our staff and volunteers worked tirelessly to also provide a broader range of support based on the trauma and complex needs these refugees presented with.

2024 saw most students complete a full course and progress to the next level. Classes provided ESOL lessons for mothers with small infants, particularly Syrian women who required particular cultural sensitivities.

Our volunteer tutors have kept in touch with vulnerable students and continue to go over and beyond in their attempts to provide essential support.

'*English for Driving*' continues to be a popular weekly course facilitated by one of the volunteer tutors. Our tutors also work diligently to enable those who need it to train for and pass their '*Life in the UK*' course.

We continue to liaise with other ESOL providers and social support agencies in the area. We also continue to assist families with education, housing, health and other enquiries where required.

Funding from The Executive Office's Minority Ethnic Development Fund has been used to pay for an ESOL class coordinator and the National Lottery and John Moore Foundation have provided funding for our ESOL tuition. We are very grateful to our team of 10 volunteer tutors, who have continued to make every effort to keep in touch with students and provide high quality tuition.

Church Engagement

One of our key strategic aims is to develop and grow our regular engagement with faith-based organisations in the Newtownards and surrounding area. 2024 has seen us put significant time and effort into community-wide engagement with local Churches. The Link Family and Community Centre coordinates the 'Ards Churches Together Forum' aimed at greater cohesion and community engagement by the churches in the area.

Our staff and volunteers continued to contribute to the significant support and emergency intervention provided through local churches. The support offered included signposting to local services, provision of meals and other essential supplies to those in need and pastoral support.

THE LINK FAMILY AND COMMUNITY CENTRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Ards Churches Christians Against Poverty Debt Centre

In partnership with 15 local churches, The Link Family and Community Centre continues to be the lead partner in operating the 'Ards Churches Christians Against Poverty Debt Centre' based in our premises. The Debt Centre operated fully throughout 2024 and the Debt Centre Manager is employed, and line managed by us.

We are excited to see the Centre assist local people of all faiths or none, to have the 'no strings attached' opportunity and support to face significant financial challenges and begin the journey toward becoming debt free. By the end of 2024, 18 local families had become debt free, and we are prayerfully confident this number will be added to in 2025.

The Link Charity Shop

As with most retail outlets, our 8th year in the shop premises in Regent Street proved a challenging one. This was due to the general reduction in footfall being experienced by the retail sector and some significant staff issues. Our volunteer team led by our Volunteer Coordinator did an amazing job in helping us run the shop and are central to our success. We currently have 10 volunteers, some helping in the shop and others delivering and collecting donations in the van. A few of our volunteers had illnesses during the year but the remaining volunteers proved amazing in the way they stepped up to help when needed.

Trading was however significantly driven forward by the appointment of a new Shop Manager in April 2024 and the Shop has begun to return a profit. We continue to stock a great range of good quality second-hand furniture at reasonable prices and are so thankful for the support from the local community for the work of The Link.

Financial review

In 2024, the charity recorded a surplus of income against expenditure of £3,227. At 31st December 2024, the charity's total funds were £546,691 of which £51,861 were restricted funds and £494,830 unrestricted funds.

The Link's charitable activities are supported by funding and donations from a wide range of organisations, charitable trusts, individuals and churches. Applications for funding from statutory and other bodies seek to secure full costs for the programmes and services provided. This is necessary for the sustainability of our work and for the delivery of the quality and standards which are appropriate for those we serve. The funding environment has been challenging for many years and, particularly in the past few years, we have faced increased costs and funding pressures in common with much of the voluntary and community sector. During 2023, the organisation had to draw substantially on its reserves to meet rising staff costs and other operating costs. In 2024, we have endeavoured to manage costs and secure funding from a range of sources and have been able to sustain and positively consolidate our services. The organisation continues to work hard to overcome these challenges, reviewing operations and organisational structure to ensure that its work is delivered to high standards and cost effectively.

Reserves policy and going concern

Reserves are needed to bridge the gap between the spending and receiving of income, to cover unplanned emergency costs and other expenditure. The Trustees review the general reserve policy in light of risks associated with income streams and expenditure, planned activity level and organisational commitments. The target for 2024 was that the level of free reserves would equate to three months' expenditure, which is around £81,100.

Total funds stand at £546,691 of which £494,830 are unrestricted funds. Of these unrestricted funds, the available free reserve for the charity, after excluding tangible assets and liabilities, amounted to £80,030 at 31st December 2024. This equated to over 2.9 months expenditure.

THE LINK FAMILY AND COMMUNITY CENTRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The cash inflow to operating activities in 2024 was £26,330. The Trustees are aware that efforts will need to continue to generate sufficient income to meet costs and maintain an appropriate level of free reserves. The organisation continues to review initiatives to secure its sustainability and financial position. The Trustees will retain the target for free reserves to cover at least three months' expenditure in 2025.

Plans for future periods

The report of The Link Family and Community Centre's programmes, activities and achievements during 2024 has highlighted the range of valuable work being provided to many in the community and, in particular, those who are most vulnerable and in need of support and intervention.

Our staff and volunteers constantly adapt our practices to ensure we provided much needed and effective services. The organisation is well-placed to continue its range of services across the community of Ards and North Down.

Throughout 2024, we continued to feel privileged to get to do what we do. The organisation has been an active and much needed provider and has faced many challenges in recent years. Despite the challenges, we remain focused on learning and development, based on our experiences, good and bad. We seek to use this learning to plan our future service provision in a way which is fit for purpose.

While aiming to maintain service delivery to a high standard and meet the requirements of clients, service users, funders and other stakeholders, the Board, Staff and Volunteers at The Link are committed to:

- ensure we secure a broad range of funding in order to sustain our programmes and services
- the need to continually review our strategy for the period 2023-26
- continually review our structures and assets to ensure that we maintain delivery of services which meet the needs of our community;
- consolidating our work with young people, supporting people with addictions and delivering our programmes; and
- continuing to actively engage with local churches and relevant organisations to build constructive and supportive relationships.

Reference and administrative details

Company registration number: NI 44326
Charity registration number: NIC 101921
HMRC reference: XR 60197

Registered Office: Lamont Building
10 West Street
Newtownards
BT23 4EN

Our Advisers
Independent Examiner Adrian Hall & Co
1st Floor
100 Main Street
Bangor
BT20 4AG

THE LINK FAMILY AND COMMUNITY CENTRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Bankers:

The Cooperative Bank
PO Box 250
Skelmersdale
WN8 6WT

Santander Commercial Bank
Bridle Road
Bootle
Merseyside
GIR 0AA

Solicitors:

Hewitt & Gilpin
72 Holywood Road
Belfast
BT4 3BA

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel Link Family and Community Centre: Trustees and Directors

Elected Trustees:

Paul Black
Sarah Cairnduff
Gerardine Cunningham (Secretary)
Jonny Currie
Robert Hamilton
Mark McFeeters
James Moore
David Murdie (Treasurer)
Michael Taylor (Chair)

Key management personnel Link Family and Community Centre: Senior Managers

Director: Mark Houston

Structure, Governance and Management

Governing Document

The Link Family and Community Centre is a company limited by guarantee, incorporated on 7th October 2002. In April 2015 it became a registered charity with The Charity Commission for Northern Ireland. The company was established under a Memorandum of Association and governed by its Memorandum and Articles of Association dated 18th May 2011. It is also registered as a charity with HM Revenue and Customs. In the event of the charity winding up members agree to contribute an amount not exceeding £1.

Appointment of trustees

As set out in the Articles of Association the members present at the Annual General Meeting will elect the trustees. The number of the trustees shall not be more than fifteen and not less than six at any one time.

The Trustees shall have the power at any time and from time to time to appoint any person to be a trustee, either to fill a casual vacancy or as an addition to the existing trustees. Any trustees so appointed shall hold office only until the next year following the Annual General Meeting and shall then be eligible for re-election.

THE LINK FAMILY AND COMMUNITY CENTRE

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

New trustees undergo orientation to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During induction they meet key employees and other staff. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Management Committee administers the charity. The Board meets at least six times each year. A Director has been appointed by the Board to manage the day-to-day operations of the charity. To facilitate effective operations, the Director has delegated authority, within terms of designation approved by the Committee, for operational matters.

Related parties and co-operation with other organisations

None of our Trustees received remuneration for services provided to the charity during the year. Any contractual relationship with a related party between a trustee or senior manager or the charity must be disclosed to the full Board of Trustees. In the current year no such related party transactions were reported.

The Link Family and Community Centre has close relationships with a number of statutory, voluntary and community bodies. We have representatives who serve on a number of committees and groups.

Local agencies with which the organisation engages include, Education Authority, Ards and North Down Street Pastors, Housing Executive, Probation Board, Social Services, Public Health Agency and local churches. Other bodies with which we engage include CO3, North Down YMCA, Ards and North Down Borough Council, Police Community Safety Partnership.

The organisation is also grateful to those individuals and organisations who offer financial support to the work of the project.

The Link Family and Community Centre recognises the necessity and benefit of connecting people to other community services that offer support and encouragement at times of need. We believe that partnership working is essential if we are to build a stronger, healthier and vibrant community.

Risk Management

The Board regularly reviews risk in the organisation through an annual review of the risks the charity may face, establishment of systems and procedures to mitigate and manage risks identified. Implementation and regular review of procedures designed to minimise any potential impact on the charity should those risks materialise.

The work identified a number of risks but has also resulted in better management procedures and contingency plans. Particular attention has focused on non-financial risks from individual programmes and financial risks arising from securing funding for the range of programmes provided by the organisation. A key element in the management of financial risk is the review of the organisation's reserves policy, cash-flow forecasts, income and expenditure and operating budgets.

THE LINK FAMILY AND COMMUNITY CENTRE
DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' Responsibilities

The Trustees (and also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and regulations.

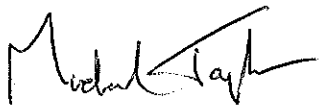
Charity law requires the trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under the relevant legislation 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 charity and of the net movement in funds for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

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

Small company exemption – Companies Act 2006

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006



Michael Taylor (Chair)

30th May 2025

THE LINK FAMILY AND COMMUNITY CENTRE
INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's report to the Trustees of The Link Family and Community Centre

I report on the financial statements of The Link Family and Community Centre for the year ended 31 December 2024 which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

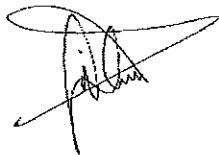
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that the accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. that the financial statements do not accord with those accounting records
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. that there is further information needed for a proper understanding of the financial statements to be reached.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



RICHARD C SHIELDS MA, FCA
Chartered Accountant and Reporting Accountant
ADRIAN HALL & CO

Date: 2nd June 2025

1st Floor
100 Main Street
BANGOR
County Down
BT20 4AG

THE LINK FAMILY AND COMMUNITY CENTRE
REGISTERED COMPANY NI 44326
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31
DECEMBER 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income					
Donations and Legacies	3	31,388	95,380	126,768	114,149
<i>Income from charitable activities:</i>					
Operation of Community Centre	4	13,089	131,989	145,078	152,055
<i>Income from other trading activities:</i>					
Shop Income and fundraising events	5	55,260	470	55,730	41,662
Total Income		99,737	227,839	327,576	307,866
Expenditure					
<i>Costs of raising funds:</i>					
Seeking donations, grants and operating of charity shop	7	69,631	-	69,631	66,318
<i>Expenditure on Charitable Activities:</i>					
Operation of Community Centre	8	42,899	211,819	254,718	276,889
Total Expenditure		112,530	211,819	324,349	343,207
Transfers between Funds	21	1,649	(1,649)	-	-
Net income/(expenditure) and net movement in funds for the year		(11,144)	14,371	3,227	(35,341)
Reconciliation of Funds					
Total funds brought forward		505,974	37,490	543,464	578,805
Total Funds carried forward		494,830	51,861	546,691	543,464

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing operations.

THE LINK FAMILY AND COMMUNITY CENTRE
REGISTERED COMPANY NI 44326
BALANCE SHEET AS AT 31 DECEMBER 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets	15		414,800		426,100
Current assets					
Stock	16	7,004		5,000	
Debtors	17	8,021		6,235	
Cash at bank and in hand	24	147,615		130,168	
		<u>162,640</u>		<u>141,403</u>	
Liabilities					
Creditors: amounts due within one year	18	(30,749)		(24,039)	
Net current assets			<u>131,891</u>		<u>117,364</u>
Total assets less current liabilities			<u>546,691</u>		<u>543,464</u>
Creditors: amounts falling due after one year	19		-		-
Total Net Assets			<u><u>546,691</u></u>		<u><u>543,464</u></u>
The funds of the charity	21				
Unrestricted income funds			494,830		505,974
Restricted income funds			51,861		37,490
Total charity funds			<u><u>546,691</u></u>		<u><u>543,464</u></u>

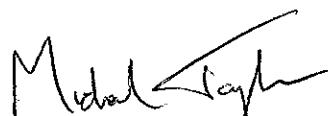
For the year ending 31 December 2024, the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

Approved by the Board of Trustees:



Michael Taylor (Chair)

30th May 2025

THE LINK FAMILY AND COMMUNITY CENTRE
REGISTERED COMPANY NI 44326
STATEMENT OF CASH FLOWS FOR YEAR ENDING 31 DECEMBER 2024

		2024	2023
	Note	£	£
Cash provided by (used in) operating activities	23	26,330	(32,638)
Cash flows from investing activities			
Interest Income		-	-
Proceeds from the sale of equipment		-	-
Purchases of tangible fixed assets		-	-
Cash provided by (used in) investing activities		-	-
Cash flows from financing activities			
Repayment of borrowing		(8,883)	(16,374)
Cash used in financing activities		(8,883)	(16,374)
Increase (decrease) in cash and cash equivalents in the year		17,447	(49,012)
Cash and cash equivalents at the beginning of the year		130,168	179,180
Total cash and cash equivalents at the end of the year	24	147,615	130,168

THE LINK FAMILY AND COMMUNITY CENTRE

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Link Family and Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The trustees are of the view that incoming resources secured for the next 12 months, and measures that can be taken to manage operating costs in year, provide a basis that the charity is a going concern.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from tax claims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Income received in advance of tenant rental or room hire is deferred until the criteria for income recognition are met. Where a grant is received and there is uncertainty that the charity can meet the terms or conditions otherwise within its control, then income should not be recognised but deferred as a liability.

Second-hand furniture and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.

(d) Donated services

Donated professional services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. The trustees' annual report provides more information about the contribution of volunteers.

On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. See Note 3 for information on services donated in year.

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(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are restricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(g) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes, including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include the costs of the preparation and examination of statutory accounts, the cost of trustee meetings and meeting of constitutional requirements.

(h) Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an approximate basis.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include management, finance, personnel, payroll and administration costs which support The Link's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

(i) Assets

Tangible assets are stated at cost less depreciation. Depreciation is calculated to write-off the cost less estimated residual value of fixed assets on a straight line basis at the following rates:

Asset category	Annual rate
Computer equipment	20%
Other fixtures and fittings	20%
Land and buildings	2%
Vehicles	20%

(j) Stock

Donated items of stock are recognised at estimated selling price less costs to sell and are sold through the charity shop. The carrying amount of stock is recognised as an expense in the period in which the related income is recognised.

(k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank current accounts.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Pension scheme

The charity operates a defined contribution scheme for 8 (2023: 8) staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. The charity acts as an agent in collecting and paying over employer and employee pension contributions. The rates of contributions are 6% and 3% respectively.

(o) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value.

(p) Commitments and Contingent Liabilities

The charity may become liable to repay all or part of its grant income should it fail to comply with the conditions set out in relevant letters of offer.

2. Critical accounting estimates and judgements

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate.

The charity's principal fixed asset, the Lamont Building, was professionally valued by and independent surveyor in 2015. There is an inevitable degree of judgement involved in that the property is unique and the value can ultimately only be reliably tested in the market.

Stock are donated items and no actual cash transactions have been made in purchasing. Therefore, the decrease (increase) in stock shown in the reconciliation of cash flow from operating activities is an accounting entry and not an actual cash movement.

3. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Grants	3,767	60,853	64,620
Church Donations	9,775	16,612	26,387
Other Donations	16,207	17,915	34,122
Gift Aid	1,639	-	1,639
Total	31,388	95,380	126,768
2023	22,486	91,663	114,149

The charity benefits greatly from the involvement and support of its many volunteers, details of which are given in the annual report. In accordance with the charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

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4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Public Health Agency	-	25,500	25,500
NI Housing Executive Supporting People	-	81,033	81,033
NI Housing Executive Homelessness Strategy	-	25,456	25,456
Room Hire	2,770	-	2,770
Tenant Rental	10,319	-	10,319
Total	13,089	131,989	145,078
2023	7,945	144,110	152,055

5. Income from other activities for raising funds

	Unrestricted Funds	Restricted Funds
	£	£
Shop sales	52,696	-
Other Income	2,564	470
Total	55,260	470
2023	40,073	1,589

6. Investment income

The charity had no investment income (2023: £Nil)

7. Analysis of expenditure on costs of raising funds

	Charity Shop £	Fundraising £	Total £
Salaries	37,281	-	37,281
Other Staff Expenses	137	-	137
Operating Costs	21,609	3,675	25,284
Depreciation	700	-	700
Governance (see Note 9)	167	-	167
Support Costs (see Note 9)	6,062	-	6,062
Total	65,956	3,675	69,631
2023	63,084	3,234	66,318

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8. Analysis of expenditure on charitable activities

	LYFE	MARC	Volunte er-led	CAP	Other	Total
Salaries	22,408	105,291	2,704	18,630	9,212	158,245
Other Staff Expenses	1,400	2,139	-	1,051	-	4,590
Operating Costs	8,058	18,662	4,934	6,557	8,882	47,093
Depreciation	-	-	-	-	-	-
Governance (see Note 9)	17	317	-	55	158	547
Support Costs (see Note 9)	7,864	30,316	-	2,012	4,051	44,243
Total	39,747	156,725	7,638	28,305	22,303	254,718
2023	43,249	160,784	6,583	28,220	38,053	276,889

Expenditure on charitable activities was £254,718 (2023: £276,889) of which £42,899 was unrestricted (2023: £40,323) and £211,819 was restricted (2023: £236,566).

9. Analysis of expenditure: governance and support costs

The charity identifies the costs of its support and governance functions. These costs are apportioned between cost of raising funds (see Note 7) and charitable activities undertaken (see Note 8).

	Support £	Governance £	Total £	Basis of apportionment
Salaries	19,263	-	19,263	Project hours
Other Staff Expenses	1,353	-	1,353	Project hours
Operating Costs	19,089	-	19,089	Project hours
Depreciation	10,600	-	10,600	Floor area
Audit fees and Governance	-	714	714	Project hours
Total	50,305	714	51,019	

10. Net Income/(expenditure)

This is stated after charging:

	2024 £	2023 £
Depreciation	11,300	11,300
Independent Examiners'/Auditors' remuneration	680	680

11. Analysis of staff costs, trustee remuneration and expenses and costs of key management personnel

	2024 £	2023 £
Gross Salaries	195,242	191,663
Employer's national insurance costs	9,710	9,201
Employer's pension costs	9,837	9,762
Total staff costs	214,789	210,626

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No employees had employee benefits in excess of £60,000 (2023: nil). Pension costs relate to employer's contributions only. This is funded out of unrestricted and restricted funds. For more information on pension costs see note 1 (n).

The charity trustees were not paid nor received any other benefits from the charity in the year (2023: £nil), and neither were they reimbursed expenses during the year (2023: £nil). No charity trustees received payment for professional services supplied to the charity (2023: £Nil). The key management personnel of the charity comprise the trustees and the Director. The total employee benefits of the key management personnel were £48,089 (2023: £46,507).

12. Staff Numbers

The average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024	2023
Director	1.0	1.0
LYFE Project	0.7	0.6
MARC Project	2.5	3.0
Charity Shop	1.1	0.8
ESOL Project	0.4	0.4
CAP Project	0.5	0.5
Finance, administration and volunteer support	0.8	0.9
Total	7.0	7.2

13. Related party transactions

There are no related party transactions in the reporting period that require disclosure.

14. Corporation taxation

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15. Tangible fixed assets

	Land and Buildings	Fixtures, Fittings & Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
As at 1 January 2024	530,000	65,358	3,500	598,858
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 December 2024	530,000	65,358	3,500	598,858
Depreciation				
As at 1 January 2024	106,000	65,358	1,400	172,758
Depreciation Charge	10,600	-	700	11,300
Disposals	-	-	-	-
As at 31 December 2024	116,600	65,358	2,100	184,058
Net Book Value				
As at 31 December 2024	413,400	-	1,400	414,800
As at 31 December 2023	424,000	-	2,100	426,100

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16. Stock	2024	2023
	£	£
Donated shop items	<u>7,004</u>	<u>5,000</u>

17. Debtors	2024	2023
	£	£
Trade debtors	180	531
Other debtors	3,389	1,750
Prepayments	4,452	3,954
	<u>8,021</u>	<u>6,235</u>

18. Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	2,798	4,492
UCIT Loan Account	-	8,883
Other creditors	30	30
Accruals	27,921	10,634
	<u>30,749</u>	<u>24,039</u>

19. Creditors: amounts falling due after more than one year	2024	2023
	£	£
Secured bank loan (falling due in less than 5 years)	<u>-</u>	<u>-</u>

The UCIT loan secured by a charge on the Lamont Building was fully discharged in 2024.

20. Analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Tangible fixed assets	414,800	-	-	414,800	437,400
Current assets	110,779	-	51,861	162,640	141,403
Current liabilities	(30,749)	-	-	(30,749)	(24,039)
Long term liabilities	-	-	-	-	-
Net Assets	<u>494,830</u>	<u>-</u>	<u>51,861</u>	<u>546,691</u>	<u>543,464</u>

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21. Analysis of charitable funds

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers	Closing Balance
	£	£	£	£	£
LYFE Project	13,168	28,044	(31,866)	-	9,346
MARC Project	901	129,889	(124,136)	-	6,654
CAP	6,943	34,697	(26,288)	-	15,352
Other	16,478	35,209	(29,529)	(1,649)	20,509
Total restricted funds	37,490	227,839	(211,819)	(1,649)	51,861

Name of restricted fund, its description, nature and purposes

- LYFE: The fund is for running youth activities for marginalised, socially excluded and at-risk young people.
- MARC: The Link undertakes work to support and enable people who are socially excluded, because of alcohol and substance dependency, to move towards greater inclusion.
- CAP: This fund is for the operation of the Newtownards Churches' Christians Against Poverty project.
- Other: This includes funds for work with senior citizens, teaching English to speakers of other languages, church and community engagement and other general activities.

Analysis of movement in unrestricted fund

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers	Closing Balance
	£	£	£	£	£
General funds	505,974	99,737	(112,530)	1,649	494,830
Total unrestricted funds	505,974	99,737	(112,530)	1,649	494,830

Name of unrestricted fund, its description, nature and purposes

General Fund: The general unrestricted funds of the charity.

22. Financial Instruments

Financial Instruments measured at cost comprise loan financing provided by Ulster Community Investment Trust.

	2024	2023
	£	£
Loan payable falling due within 1 year	-	8,883
Loan payable falling due in more than 1 year but less than 5 years	-	-
	-	8,883

The loan financing is the form of a secured loan with a variable interest rate. The lender has set the interest rate on Bank of England Base Rate +1%.

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23. Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	3,227	(35,341)
Add back depreciation charge	11,300	11,300
Deduct interest income shown in investing activities	-	-
Loss/(profit) on sale of fixed assets	-	-
Decrease (increase) in stock	(2,004)	1,280
Decrease (increase) in debtors	(1,786)	(1,079)
Increase (decrease) in creditors	15,593	(8,798)
Net cash provided by (used in) operating activities	26,330	(32,638)

24. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	233	191
Current bank accounts	147,382	129,977
Total cash and cash equivalents	147,615	130,168