

EVERY LINK COUNTS, COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charitable company (the charity) for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Every Link Counts
Charity registration number	1122612
Company registration number	06273067
Principal Office and Registered Office	Office 26, Maesteg Business Centre Heol Ty Gwyn Industrial Estate Maesteg Bridgend CF34 0BQ

THE TRUSTEES

The trustees who served during the year were as follows:

Miss Adele Gilmour	(Trustee)	
Mr Michael Healey	(Trustee and director)	
Mrs Christine Thomas	(Director	resigned 05/07/24)
Mr Richard Poucher	(Director	resigned 01/04/25 and trustee appointed 31/03/24)
Mrs Debra Fairclough	(Trustee	only appointed 25/1/25)
Ms Carolyn Ann Johnstone	(Trustee	only appointed 18/09/24)

Secretary

Mr SR Donovan (resigned 31/03/2025)
Miss A Gilmour (appointed 01/04/2025)

Independent examiner

Quiff Accountancy Limited
32 Rhodfa Mes
Broadlands
Bridgend
CF31 5BF

Bankers

Co-operative Bank plc
PO Box 250
Skelmersdale
WN8 6WT

EVERY LINK COUNTS, COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees are appointed by the board of trustees and serve for one year after which period they may put themselves forward for re-appointment. The trustees meet regularly but there are subgroups, who report to the full board of trustees. The charity is governed by a Constitution adopted 24 June 1993 as amended 12 May 1994 and 4 October 2000.

The charity is run by the trustees and all decisions are made by them.

The charity reviews the risks to which it is exposed regularly and the trustees take steps to ensure that these risks are kept to a minimum.

OBJECTIVES AND ACTIVITIES

The core aim of the charity is

- To relieve and assist people with learning difficulties who live in the County of Bridgend. In particular to provide support for such people in their everyday activities with a view to them taking part and being included in all aspects of community life without distinction as to race, age, sex, political, religious or other opinions.

ACHIEVEMENTS AND PERFORMANCE

In the year to 31 March 2025, Every Link Counts has provided various learning and life skill opportunities. In planning the activities for the year the charity kept in mind the Charity Commission guidance on public benefit.

The charity secured awards in the previous periods which enabled young disabled people to take part in leisure activities. These activities have continued through the financial year and into the new financial year on a social basis due to donations received. The charity is now in a position whereby it employs two youth development workers through the profits generated by the social enterprises to lead a project for people with learning disabilities.

FINANCIAL REVIEW

The charity has experienced an increase in incoming resources during the year which is due to monies being gift aided up from its trading arm. The charity has kept a tight rein on its expenditure during the year.

Reserves policy

The directors have established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity will not fall below £300,000 due to the start-up of a new project and the Covid 19 pandemic crystallising the need for the increased reserve. To this effect the charity has set up a designated fund of £300,000 to be released over the next three years at which point the project should be self funding.

PLANS FOR FUTURE PERIODS

The charity is looking to consolidate its social enterprises which will assist the charity in moving forward to self sustainability, furthering the charitable cause.

Link up Care has been set up as a trading arm. Link Up Care employs personal assistants to support people with disabilities in the community.

This social enterprise is making profits which are then gift aided to the charity.

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

VOLUNTEERS

The committee would like to extend its gratitude and a big thank you to our volunteers for their co-operation.

COVID-19

At the onset of the pandemic in March 2020 the Trustees decided that, following Government Guidelines, all group activities should be suspended. As the main aim of the Charity is to provide social leisure and life skill activities in group formats to adults with learning disabilities it was felt that for the safety of all members and staff we would not re-start activities until it was safe to do so.

This policy is reviewed annually post the pandemic to ensure that this is still applicable.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that year. Under the 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).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. The trustees 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.

REPORTING ACCOUNTANTS

Quiff Accountancy Limited will continue in office as reporting accountants for the ensuing year.

EVERY LINK COUNTS, COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

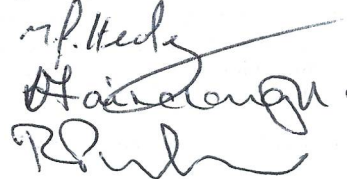
YEAR ENDED 31 MARCH 2025

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Registered Office:
Office 26, Maesteg Business Centre
Heol Ty Gwyn Industrial Estate
Maesteg
Bridgend
CF34 0BQ

Signed by order of the trustees



A Gilmour Company Secretary



DATE: 03 October 2025

EVERY LINK COUNTS, COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVERY LINK COUNTS

YEAR ENDED 31 MARCH 2025

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, I have compiled the financial statements of the company which comprise the Statement of Financial Activities, the Balance Sheet and the related notes from the accounting records and information and explanations you have given us.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law as detailed on page 2) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is required.

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 accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name S Howard on
Behalf of Quiff Accountancy Limited

Relevant professional qualification or body: FCCA

Quiff Accountancy Limited
32 Rhodfa Mes
Broadlands
Bridgend
CF31 5BF

Date: 12 October 2025

EVERY LINK COUNTS, COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds	Restricted Funds	Total funds 31.03.2025	Total Funds 31.03.2024
INCOMING RESOURCES					
Income from					
Donations	2	203,801	-	203,801	187,430
Charitable activities	2	-	-	-	-
Investments	3	247	-	247	-
TOTAL		204,048	-	204,048	187,430
RESOURCES EXPENDED					
Expenditure on					
Charitable activities	4	133,484	3	133,487	136,242
Other	6	690	-	690	790
TOTAL		134,174	3	134,177	137,032
NET INCOME/(EXPENDITURE)	7	69,874	(3)	69,871	50,398
Reconciliation of funds					
Total funds brought forward		278,062	10	278,072	227,674
TOTAL FUNDS CARRIED FORWARD		347,936	7	347,943	278,072

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form part of these financial statements.

EVERY LINK COUNTS, COMPANY LIMITED BY GUARANTEE**BALANCE SHEET****YEAR ENDED 31 MARCH 2025**

	Note	Year ended 31.03.2025	Year ended 31.03.2024
Fixed Assets	10	1,508	1,381
Current Assets			
Debtors	11	683	636
Cash at bank		348,377	281,042
		<u>349,060</u>	<u>281,678</u>
Creditors: amounts falling due within one year	12	<u>(2,625)</u>	<u>(4,987)</u>
Net Current Assets		<u>346,435</u>	<u>276,691</u>
Net Assets		<u>347,943</u>	<u>278,072</u>
Funds			
Restricted Income funds		7	10
Unrestricted income funds	13	47,689	158,062
Unrestricted designated funds		300,247	120,000
Total Funds	14	<u>347,943</u>	<u>278,072</u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- preparing the 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 surplus or deficit for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

These financial statements were approved by the members of the committee on the 01 October 2025 and are signed on their behalf by:

Mr Richard Poucher
Trustee



Mr Michael Healey
Director/Trustee



Company Registration Number: 06273067

The notes on pages 8 to 11 form part of these financial statements.

EVERY LINK COUNTS, COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)1A issued on 16 July 2014 and the Charities Act 2011.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

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

Equipment	33.33% & 25% reducing balance basis
Fixtures & Fittings	15% reducing balance basis

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The charity has designated £120,000 to cover the set up and first three years running cost of a new project, these will be utilised over the life of the project.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

EVERY LINK COUNTS, COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

2. Donations and Charitable activities

	Total unrestricted funds £	Total restricted funds £	Total funds 2025 £	Total funds 2024 £
Donations				
Donations	203,801	-	203,801	187,430
Grants receivable				
	-	-	-	-
	<u>203,801</u>	<u>-</u>	<u>203,801</u>	<u>187,430</u>

3. Investment income

	Total unrestricted funds £	Total restricted funds £	Total funds 2025 £	Total funds 2024 £
Bank interest receivable	247	-	247	-
	<u>247</u>	<u>-</u>	<u>247</u>	<u>-</u>

4. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total funds 2024 £
Cornelly Riders	-	-	-	264
Other – unrestricted donations	117,683	15,804	133,487	135,978
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>117,683</u>	<u>15,804</u>	<u>133,487</u>	<u>136,242</u>

5. Support Cost Allocation

The support costs have been allocated on the following basis:

		Cost £
Printing, postage and stationery	Usage basis	123
Advertising	Usage basis	1,235
Telephone	Usage basis	-
Rent and rates	Floor area basis	10,941
Room hire	Usage basis	2,269
Repairs	Usage basis	-
Depreciation	Usage basis	608
Insurance	Usage basis	628
		<u>15,804</u>

6. Support costs

	Unrestricted Funds £	Total funds 2025 £	Total funds 2024 £
Governance			
Accountancy fees	540	540	540
AGM	150	150	250
Bank charges	-	-	-
	<u>690</u>	<u>690</u>	<u>790</u>

EVERY LINK COUNTS, COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

7. Net incoming/outgoing resources

This is stated after charging:

	2025	2024
	£	£
Depreciation –owned assets	608	588
Accountancy fee	540	540

There was no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. Taxation

As a registered charity, Every Link Counts is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

9. Staff Costs

	2025	2024
	£	£
Wages and salaries	88,587	97,782
Pensions	642	1,143
Social security costs	1,276	2,787
	<u>90,505</u>	<u>101,712</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, were as follows:

Number of administrative staff	1
Number of Training & Activity staff	3
	4

No employee received remuneration of more than £60,000 during the year (2023-Nil)

10. Tangible Fixed Assets

	Plant and Machinery etc Total £
Cost	
At 01 April 2024	22,006
Additions	735
Disposals	-
At 31 March 2025	<u>22,741</u>
Depreciation	
At 01 April 2024	20,625
Charge for year	608
Eliminated on disposal	-
At 31 March 2025	<u>21,233</u>
Net book value	
At 31 March 2025	<u>1,508</u>
At 31 March 2024	<u>1,381</u>

EVERY LINK COUNTS, COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

11. Debtors: Amounts falling due within one year

	Total unrestricted funds £	Total restricted funds £	Total funds 2025 £	Total funds 2024 £
Other debtors	683	-	683	636

12. Creditors: Amounts falling due within one year

	Total unrestricted funds £	Total restricted funds £	Total funds 2025 £	Total funds 2024 £
Paye and social security	2,085	-	2,085	2,529
Other creditors	540	-	540	2,458
	<u>2,625</u>	<u>-</u>	<u>2,625</u>	<u>4,987</u>

13. Movement in funds

	At 01.04.24 £	Incoming resources £	Expenditure £	At 31.03.25 £
General funds	278,062	204,048	134,174	347,936
Community Voice	10	-	3	7
	<u>278,072</u>	<u>204,048</u>	<u>134,177</u>	<u>347,943</u>

14. Analysis of Net Assets between Funds

	Unrestricted funds £	Restricted funds £	Year ended 31.03.25 £	Year ended 31.03.24 £
Fixed assets	1,501	7	1,508	1,381
Debtors	683	-	683	636
Cash at Bank and in hand	348,377	-	348,377	281,042
Other Net Current liabilities	(2,625)	-	(2,625)	(4,987)
	<u>347,936</u>	<u>7</u>	<u>347,943</u>	<u>278,072</u>

15. Related Party Transactions

The directors of Every Link Counts are also the directors of Link up Care. A total of £161,481 (2024-£139,764) was received from Link up Care during the year.

16. Company Limited by Guarantee

The company is a registered charity and as such is limited by guarantee. There is no issued share capital and in the event of winding up the members are limited to £1.00 each.

EVERY LINK COUNTS, COMPANY LIMITED BY GUARANTEE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
INCOMING RESOURCES		
Income		
Donations	203,801	187,430
Grants	-	-
Youth Project trips	-	-
	<u>203,801</u>	<u>187,430</u>
Investment income		
Deposit account interest received	247	-
	<u>247</u>	<u>-</u>
Total incoming resources	204,048	187,430
 RESOURCES EXPENDED		
Costs of generating funds – Charitable activities		
Wages	89,863	100,569
Pension	642	1,143
Training and workshops	1,007	5,192
Transport	7,833	904
Management fees	-	-
General costs	350	-
Subscription	35	45
Trips	17,686	9,779
Volunteer expenses	267	4,839
Governance costs		
AGM	150	250
Christmas party	-	-
Bank charges	-	-
Accountancy	540	540
	<u>118,373</u>	<u>123,261</u>
Support costs		
Management		
Insurance	628	515
Postage and stationery	123	53
Advertising	1,235	-
Telephone	-	-
Depreciation	608	588
Room hire	2,269	1,674
Repairs	-	-
Rent and rates	10,941	10,941
	<u>15,804</u>	<u>13,771</u>
Total resources expended	134,177	137,032
NET SURPLUS	69,871	50,398

This page does not form part of the statutory financial statements

Company registration number 06273067

EVERY LINK COUNTS

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

31 MARCH 2025

Charity number 1122612