

LIFE LINK, LLANDRINDOD

England & Wales · Charity number 1148139

Details

Status Registered

Legal form Charitable company

Company number [08102521](#)

Registered 2012-07-16

Register [View on the Charity Commission register](#)

Contact

Address Festival Church Llandrindod
Spa Road East
Llandrindod Wells
LD1 5ES

Phone 01597822592

Email billbradley51@hotmail.com

Activities

Objects: THE OBJECTS OF THE COMPANY ARE FOR THE BENEFIT OF THE PUBLIC ("THE OBJECTS"): 4.1. TO RELIEVE POVERTY AND FINANCIAL HARDSHIP OF THOSE PERSONS WHO ARE IN NEED BY REASON OF THEIR AGE, ILL HEALTH, DISABILITY, SOCIAL OR ECONOMIC CIRCUMSTANCES BY THE PROVISION OF FUNDS, GOODS AND SERVICES;4.2. TO RELIEVE SICKNESS AND TO PROMOTE AND PRESERVE GOOD HEALTH TO THOSE PERSONS WHO ARE IN NEED BY REASON OF THEIR AGE, ILL HEALTH, DISABILITY, SOCIAL OR ECONOMIC CIRCUMSTANCES BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING SUPPORT, IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT; 4.3. TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT;4.4. TO ADVANCE IN LIFE AND RELIEVE THE NEEDS OF CHILDREN AND YOUNG PEOPLE THROUGH:-4.4.1 THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE; AND4.4.2 PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.4.5. TO PROMOTE SUCH OTHER PURPOSES RECOGNISED AS CHARITABLE UNDER THE LAWS OF ENGLAND WALES AS THE DIRECTORS MAY FROM TIME TO TIME MAY THINK FIT.

Activities: We run a pre-school play group started in September 2013.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Powys

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£284,825	£284,987	-	-
2024-03-31	£242,919	£235,525	-	-
2023-03-31	£234,560	£221,531	-	-
2022-03-31	£240,971	£198,482	-	-
2021-03-31	£240,305	£194,101	-	-

Trustees

Name	Role	Appointed
Timothy James Rowlands	Chair	2020-04-23
JANET IRENE DAVIES		2012-07-12
Klara Ferreira		2022-11-23
Ruth Mercy		2024-10-24

LIFE LINK, LLANDRINDOD

England & Wales - Charity number 1148139

Accounts

Charity Number: 1148139
Company Number: 08102521

LIFE LINK, LLANDRINDOD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

LIFE LINK, LLANDRINDOD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

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LIFE LINK, LLANDRINDOD
LEGAL AND ADMINISTRATION INFORMATION

TRUSTEES: T J Rowlands (Chairman)
J I Davies
K Ferreira
R Mercy (Appointed 31 October 2024)

SECRETARY: K Ferreira (appointed 1 April 2024)

REGISTERED OFFICE: Festival Church Llandrindod
Spa Road East
Llandrindod Wells
Powys
LD1 5ES

REGISTERED COMPANY NUMBER: 08102521

REGISTERED CHARITY NUMBER: 1148139

INDEPENDENT EXAMINER: A C Jones
Andrew Jones & Co
Chartered Accountants
The Old Surgery
Spa Road
Llandrindod Wells
Powys
LD1 5EY

LIFE LINK, LLANDRINDOD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report with the Financial Statements of the Charity for the year ended 31 March 2025.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

OUR PURPOSES AND ACTIVITIES

Objectives and aims:

The objectives of the Charity are for the benefit of the public:

1. to relieve poverty and financial hardship of those persons who are in need by reason of their age, ill health, disability, social or economic circumstances by the provisions of funds, goods and services.
2. to relieve sickness and to promote and preserve good health to those persons who are in need by reason of their age, ill health, disability, social or economic circumstances by the provision of funds, goods or services of any kind, including through the provision of counselling support, in such parts of the United Kingdom or the world as the directors from time to time may think fit.
3. to advance education in such a way and in such parts of the United Kingdom or the world as the directors from time to time think fit.
4. to advance in life and relieve the needs of children and young people through the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals
5. to promote such other purposes recognised as charitable under the laws of England and Wales as the directors may from time to time think fit.

ACHIEVEMENTS AND PERFORMANCE

Jigsaw has had another very successful year with increasing numbers and the setting being full to capacity on many days. A new member of staff has joined the team, as one goes on maternity leave in June. Due to the continued high numbers of children, it will be possible to keep this member of staff when our colleague returns from maternity leave in 2026.

PLANS FOR THE FUTURE

Summer 2025 will see an extension to the 2+ room, allowing numbers to increase to 50 from September. The toilets have been extended to accommodate this increase. A grant has been awarded which will pay for safety flooring to be added to the outdoor area, allowing for more risky play and ensuring the outdoor area is fit for purpose.

FINANCIAL REVIEW

Total Income in the year was £284,825 compared to £242,919 in 2024. Expenditure increased in the year to £284,987 compared to £235,525 in 2024.

Net expenditure for the year was £162 compared to Net Income of £7,394 for the previous year. The net movement in funds were net expenditure for Restricted Funds of £521 (2024 – net income £1,109) and net income for Unrestricted Funds of £359 (2024 – net income £6,285). A detailed breakdown of Income and Expenditure is provided in the notes to the Financial statements.

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, should be approximately three months of unrestricted resources expended which is estimated at £75,000. At 31 March 2025, the Charity had free reserves of £97,261 (2024– £93,932).

LIFE LINK, LLANDRINDOD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

LEGAL AND ADMINISTRATION

Legal and administration details are given on page 1.

GOVERNING DOCUMENT

Life Link, Llandrindod is a company limited by guarantee and a registered Charity governed by its Articles of Association. The governing body of the charity is known as the board of directors (trustees) under those Articles of Association.

RISK REVIEW

The Trustees have conducted their own review of the major risks to which the Charity is exposed to and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure they still meet the needs of the Charity.

TRUSTEES' RESPONSIBILITIES

The Trustees, (who are also directors of Life Link, Llandrindod for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 company will continue in business

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015) and in accordance with special provisions of Part 15 to the Companies Act 2006 relating to small companies.

Approved by the Trustees on 8 December 2025 and signed on their behalf by:



T J Rowlands
Chair

LINK LINK, LLANDRINDOD
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF LIFE LINK, LLANDRINDOD

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW (the Institute of Chartered Accountants in England and Wales).

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me reasonable cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters to which your attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A C Jones BSc (Econ) FCA
Andrew Jones & Co
Chartered Accountants
The Old surgery
Spa Road
Llandrindod Wells
Powys
LD1 5EY

9 December 2025

LIFE LINK, LLANDRINDOD

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/3/2025	Total Funds Year Ended 31/3/2024
INCOME	Note	£	£	£	£
Charitable Activities		79,533	203,812	283,345	241,401
Other Income		1,480	-	1,480	1,518
TOTAL INCOME	2	81,013	203,812	284,825	242,919
EXPENDITURE					
Charitable Activities		134,882	150,105	284,987	235,525
TOTAL EXPENDITURE	3	134,882	150,105	284,987	235,525
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(53,869)	53,707	(162)	7,394
Transfer Between Funds	5	54,228	(54,228)	-	-
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		359	(521)	(162)	7,394
Total Funds Brought Forward		105,087	6,974	112,061	104,667
Total Funds Carried Forward		105,446	6,453	111,899	112,061

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 7 to 13 form an integral part of these Financial Statements.

LIFE LINK, LLANDRINDOD

**BALANCE SHEET
AT 31 MARCH 2025**

		2025		2024	
	Note	£	£	£	£
FIXED ASSETS					
Tangible Assets	6		14,638		18,129
			<u>14,638</u>		<u>18,129</u>
			14,638		18,129
CURRENT ASSETS					
Debtors	7	7,269		3,026	
Cash at Bank and In Hand		99,066		96,954	
		<u>99,066</u>		<u>96,954</u>	
		106,335		99,980	
CURRENT LIABILITIES					
Creditors Amount Falling Due Within One Year	8	(9,074)		(6,048)	
		<u>(9,074)</u>		<u>(6,048)</u>	
NET CURRENT ASSETS			97,261		93,932
			<u>97,261</u>		<u>93,932</u>
NET ASSETS	12		111,899		112,061
			<u>111,899</u>		<u>112,061</u>
THE FUNDS OF THE CHARITY					
Unrestricted Funds:					
General Funds		105,446		105,087	
		<u>105,446</u>		<u>105,087</u>	
Unrestricted Funds	10		105,446		105,087
Restricted Funds	11		6,453		6,974
			<u>6,453</u>		<u>6,974</u>
TOTAL FUNDS	12		111,899		112,061
			<u>111,899</u>		<u>112,061</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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

Approved by the Trustees on 8 December 2025 and signed on their behalf by:



T J Rowlands
Chairman

Company Number: 08102521

The notes on pages 7 to 13 form an integral part of these Financial Statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 ACCOUNTING POLICIES**Basis of Preparation**

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 United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is not required to prepare a Statement of Cash Flows.

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of Accounts on a Going Concern Basis

The trustees consider that the financial statements can be prepared on a going concern basis.

Exemption from Preparing a Cash Flow Statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income

Income including capital grants for the purchase of fixed assets are included in full in the Statement of Financial Activities when these are receivable.

Income represents amounts receivable in the year for income for donations, grants, therapy receipt donations, fund-raising, subscriptions including life memberships and interest received.

Income in the form of donated assets is included in the Income and Expenditure Account at a reasonable estimate of their value and capitalised where appropriate.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accrual's basis, inclusive of any VAT which cannot be recovered.

Charitable Expenditure comprises those costs directly attributable to direct charitable activities.

Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulations and good practice. These costs include independent examination fees, legal fees and 10% of the staff costs for the Financial Administrator.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Improvements to Property	5% straight line on cost
Equipment	20% straight line (previously 15% reducing balance)
Office Equipment	33.33% straight line (previously 15% reducing balance)

Voluntary Help and Gifts in Kind

No value has been put on the voluntary help received during the year.

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Accounting for Separate Funds

The financial statements of a charity must differentiate between restricted and unrestricted funds.

Restricted funds are funds subject to specific conditions, imposed by the donor or by the specific terms of the charity appeal less amounts expended for these purposes. Designated funds are income funds of the Charity which have been set aside for specific purposes, less amounts expended for these purposes. Unrestricted funds are all the other funds of the charity.

Pensions

The Charity operates a defined contribution pension scheme for its employees. The assets of this scheme are held separately from those of the Charity, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities disclosed in note 4 represent contributions payable by the Charity in the year.

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2 INCOME	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/3/2025	Total Funds Year Ended 31/3/2024
Income from Charitable Activities:	£	£	£	£
Grants Receivable	-	8,270	8,270	3,889
Flying Start	-	64,552	64,552	57,487
Jigsaw	79,533	-	79,533	77,392
Action for Children	-	-	-	352
3 Year Funding	-	130,990	130,990	102,281
	79,533	203,812	283,345	241,401
Other Income:				
Sundry Income	-	-	-	62
Interest Received	1,480	-	1,480	1,456
	1,480	-	1,480	1,518
TOTAL INCOME	81,013	203,812	284,825	242,919

GRANTS	Unrestricted Funds	Restricted Funds	Year Ended 31/3/2025	Year Ended 31/3/2024
Grants received in the year were as under:	£	£	£	£
Powys County Council	-	8,270	8,270	3,889
	-	8,270	8,270	3,889

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3 EXPENDITURE	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/3/2025	Total Funds Year Ended 31/3/2024
	£	£	£	£
Charitable Activities:				
Costs Directly Allocated to Charitable Activities:				
Staff Costs - Flying Start	-	51,334	51,334	38,468
Staff Costs - Jigsaw	62,494	-	62,494	78,768
Staff Costs - 3 Year Old Funding	-	80,348	80,348	36,637
Staff Costs - Life Link	27,972	-	27,972	28,334
Employer National Insurance	4,849	6,993	11,842	7,640
Staff Pension Contributions	1,839	2,639	4,478	3,492
Staff Training	404	-	404	523
Snacks	4,509	-	4,509	3,967
Uniforms	-	1,146	1,146	-
Equipment and Consumables	2,835	3,944	6,779	9,145
Building Maintenance	4,572	1,192	5,764	2,680
Accommodation Costs	11,922	-	11,922	11,266
Insurance	743	-	743	707
Office Costs	2,458	-	2,458	2,105
Legal and Professional Fees	2,038	-	2,038	2,795
Payroll Fees	720	-	720	720
Depreciation	4,223	2,509	6,732	5,503
Governance Costs (See below)	3,304	-	3,304	2,775
	134,882	150,105	284,987	235,525

ANALYSIS OF GOVERNANCE COSTS	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/3/2025	Total Funds Year Ended 31/3/2024
	£	£	£	£
Staff Costs	1,054	-	1,054	975
Accountancy	1,860	-	1,860	1,500
Independent Examiner's Fee	390	-	390	300
	3,304	-	3,304	2,775

LIFE LINK, LLANDRINDOD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5 TRANSFER BETWEEN FUNDS		Unrestricted Funds	Restricted Funds	
The Transfer Between Funds In The Year Are:		£	£	
Transfer of costs from Unrestricted Funds to Restricted Funds		54,228	(54,228)	
		<u>54,228</u>	<u>(54,228)</u>	
6 TANGIBLE ASSETS	Improvements to Property	Equipment	Office Equipment	Total
	£	£	£	£
Cost or Revaluation				
At 1 April 2024	1,660	35,359	3,042	40,061
Additions	-	3,241	-	3,241
At 31 March 2025	<u>1,660</u>	<u>38,600</u>	<u>3,042</u>	<u>43,302</u>
Depreciation				
At 1 April 2024	663	19,044	2,225	21,932
Charge for the year	83	5,832	817	6,732
At 31 March 2025	<u>746</u>	<u>24,876</u>	<u>3,042</u>	<u>28,664</u>
Net Book Value				
At 31 March 2025	<u>914</u>	<u>13,724</u>	<u>-</u>	<u>14,638</u>
At 31 March 2024	<u>997</u>	<u>16,315</u>	<u>817</u>	<u>18,129</u>
7 DEBTORS		2025	2024	
		£	£	
Other Debtors		4,173	2,721	
Prepayments		3,096	305	
		<u>7,269</u>	<u>3,026</u>	
8 CREDITORS: Amounts falling due within one year		2025	2024	
		£	£	
Creditors		2,398	870	
Accruals		1,950	1,500	
Short-Term Compensated Absence (Holiday Pay)		4,726	3,678	
		<u>9,074</u>	<u>6,048</u>	

LIFE LINK, LLANDRINDOD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

9 UNRESTRICTED FUNDS	At 1/4/2024	Income	Expenditure	Transfers	At 31/3/2025
	£	£	£	£	£
Unrestricted Funds:					
General Funds	105,087	81,013	(134,882)	54,228	105,446
Total Unrestricted Funds	105,087	81,013	(134,882)	54,228	105,446
10 RESTRICTED FUNDS					
	At 1/4/2024	Income	Expenditure	Transfers	At 31/3/2025
	£	£	£	£	£
Restricted Income Funds:					
Flying Start	-	64,552	(55,089)	(9,463)	-
3 Year Funding	-	130,990	(86,225)	(44,765)	-
Powys County Council	-	6,282	(6,282)	-	-
	-	201,824	(147,596)	(54,228)	-
Restricted Capital Funds:					
Powys County Council - IT Equipment	246	-	(82)	-	164
Powys County Council - Education Equipment	3,375	-	(1,126)	-	2,249
Powys County Council - Equipment for Jigsaw	777	-	(259)	-	518
Powys County Council - Sensory Equipment	2,576	-	(644)	-	1,932
Powys County Council - Ipad's	-	618	(124)	-	494
Powys County Council - Sand pit shelter	-	1,370	(274)	-	1,096
	6,974	1,988	(2,509)	-	6,453
Total Restricted Funds	6,974	203,812	(150,105)	(54,228)	6,453

The purposes of Restricted Capital Funds are annotated above.

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds - General Fund	8,185	97,261	105,446
Restricted Funds	6,453	-	6,453
	14,638	97,261	111,899

LIFE LINK, LLANDRINDOD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12 TRUSTEES REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the Charity was paid or payable in the year to any Trustee or to any person or persons known to be connected with any of them.

No travel expenses were paid to a Trustee (2024 - £NIL). No Trustees were paid Volunteer Expenses in the year (2024 - £NIL).

13 TAXATION

The company is registered as a charity and is therefore not liable to Corporation Tax.

LIFE LINK, LLANDRINDOD

England & Wales - Charity number 1148139

Accounts

Charity Number: 1148139
Company Number: 08102521

LIFE LINK, LLANDRINDOD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024.

LIFE LINK, LLANDRINDOD
ANNUAL REPORT AND FINANCIAL STATEMENTS
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LIFE LINK, LLANDRINDOD

LEGAL AND ADMINISTRATION INFORMATION

TRUSTEES: T J Rowlands (Chairman)
P M Stevens (resigned 31 March 2024)
J M Rollin (resigned on 20th April 2023)
J I Davjes
K Ferreira

SECRETARY: P M Stevens (resigned 31 March 2024)
K Ferreira (appointed 1 April 2024)

REGISTERED OFFICE: Festival Church Llandrindod
Spa Road East
Llandrindod Wells
Powys
LD1 5ES

REGISTERED COMPANY NUMBER: 08102521

REGISTERED CHARITY NUMBER: 1148139

INDEPENDENT EXAMINER: A C Jones
Andrew Jones & Co
Chartered Accountants
The Old Surgery
Spa Road
Llandrindod Wells
Powys
LD1 5EY

LIFE LINK, LLANDRINDOD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report with the Financial Statements of the Charity for the year ended 31 March 2024.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

OUR PURPOSES AND ACTIVITIES

Objectives and aims:

The objectives of the Charity are for the benefit of the public:

1. to relieve poverty and financial hardship of those persons who are in need by reason of their age, ill health, disability, social or economic circumstances by the provisions of funds, goods and services.
2. to relieve sickness and to promote and preserve good health to those persons who are in need by reason of their age, ill health, disability, social or economic circumstances by the provision of funds, goods or services of any kind, including through the provision of counselling support, in such parts of the United Kingdom or the world as the directors from time to time may think fit.
3. to advance education in such a way and in such parts of the United Kingdom or the world as the directors from time to time think fit.
4. to advance in life and relieve the needs of children and young people through the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals
5. to promote such other purposes recognised as charitable under the laws of England and Wales as the directors may from time to time think fit.

ACHIEVEMENTS AND PERFORMANCE

A great year of achievements and performance with increases in numbers across the setting. Jigsaw is now running at full capacity most of the time. One new member of staff joined the team to meet the increase in demand and to ensure the high level of care and education that Jigsaw is renowned for.

PLANS FOR THE FUTURE

Jigsaw will look to increase the number of children it is registered for daily from 40 to 50 as the demand for care is so high. This will ensure a strong future for the setting and with a wonderful team in place, the preschool will continue to provide an extremely high level of care and education for children aged 2 to 4 years.

FINANCIAL REVIEW

Total income in the year was £242,919 compared to £234,560 in 2023. Expenditure increased in the year to £235,525 compared to £222,527 in 2023.

Net income for the year was £7,334 compared to Net income of £12,033 for the previous year. The net movement in funds were net income for Restricted Funds of £1,109 (2023 – £4,869) and net income for Unrestricted Funds of £6,285 (2023 – net income £7,164). A detailed breakdown of income and Expenditure is provided in the notes to the Financial statements.

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, should be approximately three months of unrestricted resources expended which is estimated at £60,000. At 31 March 2024, the Charity had free reserves of £93,932 (2023– £84,893).

LIFE LINK, LLANDRINDOD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

LEGAL AND ADMINISTRATION

Legal and administration details are given on page 1.

GOVERNING DOCUMENT

Life Link, Llandrindod is a company limited by guarantee and a registered Charity governed by its Articles of Association. The governing body of the charity is known as the board of directors (trustees) under those Articles of Association.

RISK REVIEW

The Trustees have conducted their own review of the major risks to which the Charity is exposed to and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure they still meet the needs of the Charity.

TRUSTEES' RESPONSIBILITIES

The Trustees, (who are also directors of Life Link, Llandrindod for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

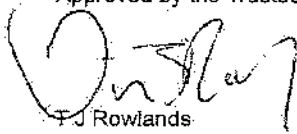
Company law requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 company will continue in business

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015) and in accordance with special provisions of Part 15 to the Companies Act 2006 relating to small companies.

Approved by the Trustees on 5 December 2024 and signed on their behalf by:


T.J. Rowlands
Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF LIFE LINK, LLANDRINDOD**

I report on the accounts of the Charitable Company for the year ended 31 March 2024, which are set out on pages 5 to 12.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and have not been met; or

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

A C Jones BSc (Econ) FCA
Andrew Jones & Co
Chartered Accountants
The Old surgery
Spa Road
Llandrindod Wells
Powys
LD1 5EY

5 December 2024

LIFE LINK, LLANDRINDOD

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/3/2024	Total Funds Year Ended 31/3/2023
INCOME	Note	£	£	£	£
Charitable Activities		77,392	164,009	241,401	230,503
Other Trading Activities		-	-	-	3,550
Other Income		1,518	-	1,518	507
TOTAL INCOME	2	78,910	164,009	242,919	234,560
EXPENDITURE					
Charitable Activities		157,288	78,237	235,525	221,531
TOTAL EXPENDITURE	3	157,288	78,237	235,525	221,531
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(78,378)	85,772	7,394	13,029
Transfer Between Funds	5	84,663	(84,663)	-	-
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		6,285	1,109	7,394	13,029
Total Funds Brought Forward		98,802	5,865	104,667	88,390
Total Funds Carried Forward		105,087	6,974	112,061	101,419

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 7 to 13 form an integral part of these Financial Statements.

LIFE LINK, LLANDRINDOD

BALANCE SHEET
AT 31 MARCH 2024

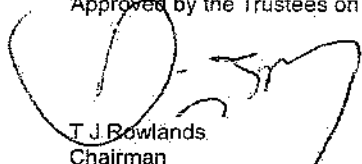
		2024		2023	
	Note	£	£	£	£
FIXED ASSETS					
Tangible Assets	6		18,129		19,774
			<u>18,129</u>		<u>19,774</u>
			-18,129		19,774
CURRENT ASSETS					
Debtors	7	3,026		3,638	
Cash at Bank and In Hand		96,954		87,586	
		<u>99,980</u>		<u>91,224</u>	
					91,224
CURRENT LIABILITIES					
Creditors Amount Falling Due Within One Year	8	(6,048)		(6,331)	
		<u>(6,048)</u>		<u>(6,331)</u>	
NET CURRENT ASSETS			93,932		84,893
			<u>93,932</u>		<u>84,893</u>
NET ASSETS	12		112,061		104,667
			<u>112,061</u>		<u>104,667</u>
THE FUNDS OF THE CHARITY					
Unrestricted Funds:					
General Funds		105,087		98,802	
		<u>105,087</u>		<u>98,802</u>	
Unrestricted Funds	10		105,087		98,802
Restricted Funds	11		6,974		5,865
			<u>6,974</u>		<u>5,865</u>
TOTAL FUNDS	12		112,061		104,667
			<u>112,061</u>		<u>104,667</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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

Approved by the Trustees on 5 December 2024 and signed on their behalf by:



T.J. Rowlands
Chairman

Company Number: 08102521

The notes on pages 7 to 13 form an integral part of these Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

Basis of Preparation

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 United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is not required to prepare a Statement of Cash Flows.

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of Accounts on a Going Concern Basis

The trustees consider that the financial statements can be prepared on a going concern basis.

Exemption from Preparing a Cash Flow Statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income

Income including capital grants for the purchase of fixed assets are included in full in the Statement of Financial Activities when these are receivable.

Income represents amounts receivable in the year for income for donations, grants; therapy receipt donations, fund-raising, subscriptions including life memberships and interest received.

Income in the form of donated assets is included in the Income and Expenditure Account at a reasonable estimate of their value and capitalised where appropriate.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accrual's basis, inclusive of any VAT which cannot be recovered.

Charitable Expenditure comprises those costs directly attributable to direct charitable activities.

Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulations and good practice. These costs include independent examination fees, legal fees and 10% of the staff costs for the Financial Administrator.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Improvements to Property	5% straight line on cost
Equipment	20% straight line (previously 15% reducing balance)
Office Equipment	33.33% straight line (previously 15% reducing balance)

Voluntary Help and Gifts in Kind

No value has been put on the voluntary help received during the year.

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Accounting for Separate Funds

The financial statements of a charity must differentiate between restricted and unrestricted funds.

Restricted funds are funds subject to specific conditions, imposed by the donor or by the specific terms of the charity appeal less amounts expended for these purposes. Designated funds are income funds of the Charity which have been set aside for specific purposes, less amounts expended for these purposes. Unrestricted funds are all the other funds of the charity.

Pensions

The Charity operates a defined contribution pension scheme for its employees. The assets of this scheme are held separately from those of the Charity, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities disclosed in note 4 represent contributions payable by the Charity in the year.

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2 INCOME	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/3/2024	Total Funds Year Ended 31/3/2023
	£	£	£	£
Income from Charitable Activities:				
Grants Receivable	-	3,889	3,889	10,213
Flying Start	-	57,487	57,487	53,523
Jigsaw	77,392	-	77,392	59,847
Action for Children	-	352	352	4,516
3 Year Funding	-	102,281	102,281	102,404
	77,392	164,009	241,401	230,503
Other Trading Activities:				
Consultancy Fees	-	-	-	3,050
Service Agreement Licence	-	-	-	500
	-	-	-	3,550
Other Income:				
Sundry Income	62	-	62	-
Interest Received	1,456	-	1,456	507
	1,518	-	1,518	507
TOTAL INCOME	78,910	164,009	242,919	234,560

GRANTS	Unrestricted Funds	Restricted Funds	Year Ended 31/3/2024	Year Ended 31/3/2023
	£	£	£	£
Grants received in the year were as under:				
Powys County Council	-	3,889	3,889	10,213
	-	3,889	3,889	10,213

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3 EXPENDITURE	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	Year Ended	Year Ended	Year Ended	Year Ended
	31/3/2024	31/3/2023	31/3/2024	31/3/2023
	£	£	£	£
Charitable Activities:				
Costs Directly Allocated to Charitable Activities:				
Staff Costs - Flying Start	-	38,468	38,468	36,781
Staff Costs - Jigsaw	78,416	352	78,768	56,452
Staff Costs - 3 Year Old Funding	-	36,637	36,637	48,198
Staff Costs - Life Link	28,334	-	28,334	25,536
Employer National Insurance	7,640	-	7,640	6,133
Staff Pension Contributions	3,492	-	3,492	3,025
Staff Training	523	-	523	-
Snacks	3,967	-	3,967	3,701
Uniforms	-	-	-	1,263
Equipment and Consumables	8,476	669	9,145	10,256
Building Maintenance	2,680	-	2,680	4,332
Accommodation Costs	11,266	-	11,266	10,447
Insurance	707	-	707	391
Office Supplies	2,105	-	2,105	1,611
Legal and Professional Fees	2,795	-	2,795	3,387
Payroll Fees	720	-	720	1,075
Grant Repaid	-	-	-	2,421
Depreciation	3,392	2,111	5,503	5,022
Governance Costs (See below)	2,775	-	2,775	1,500
	157,288	78,237	235,525	221,531

ANALYSIS OF GOVERNANCE COSTS	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	Year Ended	Year Ended	Year Ended	Year Ended
	31/3/2024	31/3/2023	31/3/2024	31/3/2023
	£	£	£	£
Staff Costs	975	-	975	-
Accountancy	1,500	-	1,500	1,200
Independent Examiner's Fee	300	-	300	300
	2,775	-	2,775	1,500

4 STAFF COSTS

There was an average of 10 employees including part-time (2023 - 11) during the year, whose costs were as under:

	2024	2023
	£	£
Wages and Salaries	183,882	170,421
Employers National Insurance	7,640	6,133
Staff Pension Costs	3,492	3,025
	195,014	179,579

No employee received emoluments of more than £60,000 in the year

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5: TRANSFER BETWEEN FUNDS	Unrestricted Funds	Restricted Funds
The Transfer Between Funds In The Year Are:	£	£
Transfer of costs from Unrestricted Funds to Restricted Funds	84,663	(84,663)
	<u>84,663</u>	<u>(84,663)</u>

6 TANGIBLE ASSETS	Improvements to Property	Equipment	Office Equipment	Total
	£	£	£	£
Cost or Revaluation				
At 1 April 2023	1,660	31,501	3,042	36,203
Additions	-	3,858	-	3,858
At 31 March 2024	<u>1,660</u>	<u>35,359</u>	<u>3,042</u>	<u>40,061</u>
Depreciation				
At 1 April 2023	580	13,861	1,988	16,429
Charge for the year	83	5,183	237	5,503
At 31 March 2024	<u>663</u>	<u>19,044</u>	<u>2,225</u>	<u>21,932</u>
Net Book Value				
At 31 March 2024	<u>997</u>	<u>16,315</u>	<u>817</u>	<u>18,129</u>
At 31 March 2023	<u>1,080</u>	<u>17,640</u>	<u>1,054</u>	<u>19,774</u>

7: DEBTORS	2024	2023
	£	£
Other Debtors	2,721	3,358
Prepayments	305	280
	<u>3,026</u>	<u>3,638</u>

8: CREDITORS: Amounts falling due within one year	2024	2023
	£	£
Creditors	870	1,177
Accruals	1,500	1,500
Short-Term Compensated Absence (Holiday Pay)	3,678	3,654
	<u>6,048</u>	<u>6,331</u>

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9 UNRESTRICTED FUNDS	At 1/4/2023	Income	Expenditure	Transfers	At 31/3/2024
	£	£	£	£	£
Unrestricted Funds:					
General Funds	98,802	78,910	(157,288)	84,663	105,087
Total Unrestricted Funds	98,802	78,910	(157,288)	84,663	105,087
10 RESTRICTED FUNDS					
	At 1/4/2023	Income	Expenditure	Transfers	At 31/3/2024
	£	£	£	£	£
Restricted Income Funds:					
Flying Start	-	57,487	(38,468)	(19,019)	-
Action for Children	-	352	(352)	-	-
3 Year Funding	-	102,281	(36,637)	(65,644)	-
Powys County Council	-	669	(669)	-	-
	-	160,789	(76,126)	(84,663)	-
Restricted Capital Funds:					
Powys County Council - IT Equipment	328	-	(82)	-	246
Powys County Council - Education Equipment	4,501	-	(1,126)	-	3,375
Powys County Council - Equipment for Jigsaw	1,036	-	(259)	-	777
Powys County Council - Sensory Equipment	-	3,220	(644)	-	2,576
	5,865	3,220	(2,111)	-	6,974
Total Restricted Funds	5,865	164,009	(78,237)	(84,663)	6,974

The purposes of Restricted Capital Funds are annotated above.

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds - General Fund	11,155	93,932	105,087
Restricted Funds	6,974	-	6,974
	18,129	93,932	112,061

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12 TRUSTEES REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the Charity was paid or payable in the year to any Trustee or to any person or persons known to be connected with any of them.

No travel expenses were paid to a Trustee (2023 - £NIL). No Trustees were paid Volunteer Expenses in the year (2023 - £NIL).

13 TAXATION

The company is registered as a charity and is therefore not liable to Corporation Tax.

LIFE LINK, LLANDRINDOD

England & Wales - Charity number 1148139

Accounts

Charity Number: 1148139
Company Number: 08102521

LIFE LINK, LLANDRINDOD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

LIFE LINK, LLANDRINDOD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

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1	Legal and Administrative Information
2 – 3	Report of the Trustees
4	Independent Examiner's Report
5	Statement of Financial Activities (including Income and Expenditure Account)
6	Balance Sheet
7 - 12	Notes to the Financial Statements

LIFE LINK, LLANDRINDOD

LEGAL AND ADMINISTRATION INFORMATION

TRUSTEES: T J Rowlands (Chairman)
P M Stevens
J M Rollin (resigned on 20th April 2023)
J I Davies
K Ferreira (appointed on 30 November 2022)

SECRETARY: P M Stevens

REGISTERED OFFICE: New Life Pentecostal Church
Spa Road East
Llandrindod Wells
Powys
LD1 5ES

REGISTERED COMPANY NUMBER: 08102521

REGISTERED CHARITY NUMBER: 1148139

INDEPENDENT EXAMINER: A C Jones
Andrew Jones & Co
Chartered Accountants
The Old Surgery
Spa Road
Llandrindod Wells
Powys
LD1 5EY

LIFE LINK, LLANDRINDOD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report with the Financial Statements of the Charity for the year ended 31 March 2023.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

OUR PURPOSES AND ACTIVITIES

Objectives and aims:

The objectives of the Charity are for the benefit of the public:

1. to relieve poverty and financial hardship of those persons who are in need by reason of their age, ill health, disability, social or economic circumstances by the provisions of funds, goods and services.
2. to relieve sickness and to promote and preserve good health to those persons who are in need by reason of their age, ill health, disability, social or economic circumstances by the provision of funds, goods or services of any kind, including through the provision of counselling support, in such parts of the United Kingdom or the world as the directors from time to time may think fit.
3. to advance education in such a way and in such parts of the United Kingdom or the world as the directors from time to time think fit.
4. to advance in life and relieve the needs of children and young people through the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals
5. to promote such other purposes recognised as charitable under the laws of England and Wales as the directors may from time to time think fit."

ACHIEVEMENTS AND PERFORMANCE

It was another year of consistent performance, with the preschool running at full capacity for most of the year. Two members of staff resigned but were replaced with two more, both with good experience. The transition went smoothly and the high standard of care and education was maintained.

PLANS FOR THE FUTURE

The future looks strong, with the number of children coming in at the beginning of each academic year remaining more than sufficient to fill the available places. The aim is to continue providing the best possible quality of care and education for children from two years old to school-age.

FINANCIAL REVIEW

Total Income in the year was £234,560 compared to £240,971 in 2022. Expenditure increased in the year to £222,527 compared to £198,583 in 2022.

Net Income for the year was £12,033 compared to Net Income of £42,388 for the previous year. The net movement in funds were net income for Restricted Funds of £4,889 (2022 – NIL) and net income for Unrestricted Funds of £7,144 (2022 – net income £42,388). A detailed breakdown of Income and Expenditure is provided in the notes to the Financial statements.

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, should be approximately three months of unrestricted resources expended which is estimated at £50,000. At 31 March 2023, the Charity had free reserves of £84,893 (2022– £74,174).

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF LIFE LINK, LLANDRINDOD**

I report on the accounts of the Charitable Company for the year ended 31 March 2023, which are set out on pages 5 to 12.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and have not been met; or

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

A C Jones BSc (Econ) FCA
Andrew Jones & Co
Chartered Accountants
The Old surgery
Spa Road
Llandrindod Wells
Powys
LD1 5EY

19 October 2023

LIFE LINK, LLANDRINDOD

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31/03/2023 £	Total Funds Year Ended 31/03/2022 £
INCOME					
Charitable Activities		59,847	170,656	230,503	238,998
Other Trading Activities		3,550	-	3,550	-
Other Income		507	-	507	1,973
TOTAL INCOME	2	63,904	170,656	234,560	240,971
EXPENDITURE					
Charitable Activities		126,393	95,138	221,531	198,583
TOTAL EXPENDITURE	3	126,393	95,138	221,531	198,583
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(62,489)	75,518	13,029	42,388
Transfers Between Funds	5	69,653	(69,653)	-	-
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		7,164	5,865	13,029	42,388
Total Funds Brought Forward		91,638	-	91,638	49,250
Total Funds Carried Forward		98,802	5,865	104,667	91,638

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 7 to 12 form an integral part of these Financial Statements.

LIFE LINK, LLANDRINDOD

BALANCE SHEET
AT 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	6		19,774		17,464
			<hr/>		<hr/>
			19,774		17,464
CURRENT ASSETS					
Debtors	7	3,638		7,276	
Cash at Bank and In Hand		87,586		77,107	
		<hr/>		<hr/>	
		91,224		84,383	
LIABILITIES					
Creditors falling due within one year	8	(6,331)		(10,209)	
		<hr/>		<hr/>	
NET CURRENT ASSETS			84,893		74,174
			<hr/>		<hr/>
NET ASSETS	12		104,667		91,638
			<hr/>		<hr/>
THE FUNDS OF THE CHARITY					
Unrestricted Income Funds:					
General Funds		98,802		91,638	
	9	<hr/>		<hr/>	
Restricted Funds	10		98,802		91,638
			5,865		-
			<hr/>		<hr/>
TOTAL FUNDS	12		104,667		91,638
			<hr/>		<hr/>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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

Approved by the Trustees on 19 October 2023 and signed on their behalf by:

T J Rowlands
Chairman

Company Number: 08102521

The notes on pages 7 to 12 form an integral part of these Financial Statements

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

Basis of Preparation

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 United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is not required to prepare a Statement of Cash Flows.

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of Accounts on a Going Concern Basis

The trustees consider that the financial statements can be prepared on a going concern basis.

Exemption from Preparing a Cash Flow Statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Incoming Resources

Incoming resources including capital grants for the purchase of fixed assets are included in full in the Statement of Financial Activities when these are receivable.

Income represents amounts receivable in the year for income for donations, grants, therapy receipt donations, fund-raising, subscriptions including life memberships and interest received.

Incoming resources in the form of donated assets have been included in the Income and Expenditure Account at a reasonable estimate of their value and capitalised where appropriate.

Resources Expended

Resources expended are accounted for on an accruals basis inclusive of VAT which cannot be recovered. Expenditure is directly attributable to specific activities and has been included in cost categories of costs of generating funds, charitable expenditure provision of hospice and governance of the Charity.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Improvements to Property	5% straight line on cost
Equipment	20% straight line (previously 15% reducing balance)
Office Equipment	33.33% straight line (previously 15% reducing balance)

Voluntary Help and Gifts in Kind

No value has been put on the voluntary help received during the year. There are also numerous small gifts that cannot be quantified.

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

LIFE LINK, LLANDRINDOD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Accounting for Separate Funds

The financial statements of a charity must differentiate between restricted and unrestricted funds.

Restricted funds are funds subject to specific conditions, imposed by the donor or by the specific terms of the charity appeal less amounts expended for these purposes. Designated funds are income funds of the Charity which have been set aside for specific purposes, less amounts expended for these purposes. Unrestricted funds are all the other funds of the charity.

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2 INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31/03/2023 £	Total Funds Year Ended 31/03/2022 £
Income from Charitable Activities:				
Grants Receivable	-	10,213	10,213	20,316
Flying Start	-	53,523	53,523	41,325
Jigsaw	59,847	-	59,847	66,224
Action for Children	-	4,516	4,516	6,558
3 Year Funding	-	102,404	102,404	104,577
	<u>59,847</u>	<u>170,656</u>	<u>230,503</u>	<u>238,998</u>
Other Trading Activities:				
Consultancy Fees	3,050	-	3,050	-
Service Agreement Licence	500	-	500	-
	<u>3,550</u>	<u>-</u>	<u>3,550</u>	<u>-</u>
Other Income:				
Sundry Income	-	-	-	1,984
Interest Received	507	-	507	9
	<u>507</u>	<u>-</u>	<u>507</u>	<u>1,973</u>
TOTAL INCOME	<u>63,904</u>	<u>170,656</u>	<u>234,560</u>	<u>240,971</u>

GRANTS

	Unrestricted Funds £	Restricted Funds £	Year Ended 31/03/2023 £	Year Ended 31/03/2022 £
Grants received in the year were as under:				
Powys County Council	-	10,213	10,213	20,166
Soil Association	-	-	-	150
	<u>-</u>	<u>10,213</u>	<u>10,213</u>	<u>20,316</u>

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31/03/2023 £	Total Funds Year Ended 31/03/2022 £
Charitable Activities:				
Costs Directly Allocated to Activities:				
Wages - Flying Start	-	36,781	36,781	32,763
Wages - Jigsaw	51,936	4,516	56,452	64,281
Wages - 3 Year Old Funding	-	48,198	48,198	33,479
Wages - Life Link	25,536	-	25,536	25,840
Employer National Insurance	6,133	-	6,133	4,996
Staff Pension Contributions	3,025	-	3,025	2,717
Snacks	3,701	-	3,701	3,414
Uniforms	1,263	-	1,263	-
Equipment and Consumables	6,080	4,176	10,256	6,281
Building Maintenance	4,332	-	4,332	1,671
Accommodation Costs	10,447	-	10,447	10,000
Insurance	391	-	391	603
Office Supplies	1,611	-	1,611	1,694
Legal and Professional Fees	3,387	-	3,387	5,930
Payroll Fees	1,075	-	1,075	1,329
Grant Repaid	2,421	-	2,421	-
Depreciation	3,555	1,467	5,022	2,960
Governance Costs (See below)	1,500	-	1,500	625
	126,303	95,138	221,531	198,583
Analysis of Governance Costs				
Accountancy	1,200	-	1,200	-
Independent Examiner's Fee	300	-	300	625
	1,500	-	1,500	625

4. STAFF COSTS

There was an average of 11 employees including part-time (2022 - 11) during the year, whose costs were as under:

	2023 £	2022 £
Salaries	170,421	156,363
Employers National Insurance	6,133	4,996
Staff Pension Costs	3,025	2,717
	179,579	164,076

- £15,503

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5 TRANSFERS BETWEEN FUNDS

The transfer between funds in the year are:

	Unrestricted Funds £	Restricted Funds £
Transfer of costs from Unrestricted	70,948	(70,948)
Transfer of funds from Unrestricted	(1,295)	1,295
	<u>69,653</u>	<u>(69,653)</u>

6 TANGIBLE FIXED ASSETS

Cost or Revaluation	Improvements to Property £	Equipment £	Office Equipment £	Total £
At 1 April 2022	1,660	24,169	3,042	28,871
Additions	-	7,332	-	7,332
	<u>1,660</u>	<u>31,501</u>	<u>3,042</u>	<u>36,203</u>
At 31 March 2023	1,660	31,501	3,042	36,203
Depreciation				
At 1 April 2022	497	9,450	1,460	11,407
Charge for year	83	4,411	528	5,022
	<u>580</u>	<u>13,861</u>	<u>1,988</u>	<u>16,429</u>
At 31 March 2023	580	13,861	1,988	16,429
Carrying Amount				
At 31 March 2023	<u>1,080</u>	<u>17,640</u>	<u>1,054</u>	<u>19,774</u>
At 31 March 2022	<u>1,163</u>	<u>14,719</u>	<u>1,582</u>	<u>17,464</u>

7 DEBTORS

	2023 £	2022 £
Other Debtors	3,358	7,232
Prepayments	280	44
	<u>3,638</u>	<u>7,276</u>

8 CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Creditors	1,177	988
Accruals	5,154	4,080
Tax and Social Security	-	5,143
	<u>6,331</u>	<u>10,209</u>

LIFE LINK, LLANDRINDOD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9 UNRESTRICTED FUNDS	At 01/04/2022 £	Income £	Expenditure £	Transfers £	At 31/03/2023 £
Unrestricted Funds:					
General Funds	91,638	63,904	(126,393)	69,653	98,802
Total Unrestricted Funds	91,638	63,904	(126,393)	69,653	98,802
10 RESTRICTED FUNDS	At 01/04/2022 £	Income £	Expenditure £	Transfers £	At 31/03/2023 £
Restricted Income Funds:					
Flying Start	-	53,523	(36,781)	(16,742)	-
Action for Children	-	4,516	(4,516)	-	-
3 Year Funding	-	102,404	(48,198)	(54,206)	-
Powys County Council - IT Equipment	-	45	(45)	-	-
Powys County Council - Education Equipment	-	4,131	(4,131)	-	-
	-	164,619	(93,671)	(70,948)	-
Restricted Capital Funds:					
Powys County Council - IT Equipment	-	410	(82)	-	328
Powys County Council - Education Equipment	-	5,627	(1,126)	-	4,501
Powys County Council - Equipment for Jigsaw	-	-	(259)	1,295	1,036
	-	6,037	(1,467)	1,295	5,865
Total Restricted Funds	-	170,656	(95,138)	(69,653)	5,865

The purposes of Restricted Income Funds are annotated above.

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds	13,909	84,893	98,802
Restricted Funds	5,865	-	5,865
	19,774	84,893	104,667

12 TRUSTEES REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the Charity was paid or payable in the year to any Trustee or to any person or persons known to be connected with any of them.

No travel expenses were paid to a Trustee (2022 - £NIL). No Trustees were paid Volunteer Expenses in the year (2022 - £NIL).

13 TAXATION

The company is registered as a charity and is therefore not liable to Corporation Tax.

LIFE LINK, LLANDRINDOD

England & Wales - Charity number 1148139

Accounts

LIFE LINK LLANDRINDOD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

Life Link Llandrindod
Reference and Administrative Details
For the Year Ended 31 March 2022

The Trustees, who are also directors for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

Company No. 08102521
Charity No. 1148139
Principal Office: New Life Pentecostal Church
Spa Road East
Llandrindod Wells
Powys
LD1 5ES
Registered Office: New Life Pentecostal Church
Spa Road East
Llandrindod Wells
Powys
LD1 5ES

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

T J Rowlands
P M Stevens
J M Rollin
J I Davies

Life Link Llandrindod
Trustees Annual Report
For the Year Ended 31 March 2022

Objectives and aims:

This charity was set up by New Life Church (now known as Festival Church Llandrindod) to run the social enterprise side of the church activities and since its inception this has covered a range of activities. The main activity which continues since Covid and the resulting restrictions is the Pre-school, Jigsaw, and the focus has been, as in the last two years, to ensure the continued provision of good quality and affordable care for pre-school age children, enabling them to advance their education by providing support and activities which develop their skills, capacities and capabilities and prepare them for the transition to school.

Achievements and performance:

The Pre-School remained open during the final periods of lockdown and despite the usual reduction in numbers at the beginning of the academic year, September 2021, when a number of children move on to school, the places Jigsaw has to offer both under government funded schemes and as chargeable hours were quickly filled and for the rest of the financial year the Pre-School operated at full capacity.

During this time changes to Life Link's Articles of Association were required so that this charity could be separated from New Life Pentecostal Church to enable the latter to join with the Festival Group of Churches. The Articles of Association for Life Link were amended by means of a Written Resolution of the trustees and filed. Following this a five-year lease was drawn up by New Life Pentecostal Church to confirm the terms on which Life Link uses part of the premises owned by the church. The lease was filed with the Land Registry on 21st January 2022. A Shared Services Agreement was drawn up to define the day-to-day relationship between the two companies.

Financial Review:

Funding under the government schemes - Flying Start Scheme, 3-Year Olds scheme and AFC (Action for Children) - allowed the Pre-School to fill all the places and employ a full complement of staff. No staff were lost during the two year of pandemic restrictions. Jigsaw's income from paid places increased in the year as the time spent functioning as a Hub for the local area resulted in more parents deciding to keep their children in the Pre-School rather than returning to childcare facilities they had used pre-pandemic, a number of which had, in this time, closed down.

Grants were received for the purchase of equipment and for refurbishing areas in the building used exclusively by the pre-school. Essential repairs and improvements were made.

The company's Reserves Policy was adopted by the trustees and funds equivalent to three-months' of expenditure were put into a separate account with Monmouth Building Society. The company continues to hold sufficient funds in the current account to cover one month's average expenditure.

Introduction with effect from April 2021 of an accounting software package has improved the accuracy of data input and monthly reporting.

Future Plans:

For Jigsaw to continue to provide the best possible quality of education for children from two years old to the age when they can start school.

For Life Link to continue to work with the Festival Church CiO, to establish new patterns of working with the church's new pastors and ensure the smooth running of day-to-day operations.

Structure, governance and management:

At 31st March, 2022 there were four trustees, T J Rowlands (Chair), P M Stevens (Company Secretary), J M Rollin, J I Davies

The trustees offer their services on a voluntary basis and the value of their expertise and experience, as well as their dedication to the smooth running of the charity, is regularly noted and appreciated.

Life Link Llandrindod
Independent Examiner's Report
For the Year Ended 31 March 2022

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's 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 needed.

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 Statement

My examination was carried out in accordance with 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 disclosure in the accounts and seeking explanation from the trustees concerning any such matter. 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:
 - Accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
 - The accounts do not accord with such records;
 - Where accounts are prepared on an accrual's basis, whether they fail to comply with relevant accounting requirements under section 296 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102);
 - Any matters which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Signed..... ..... Nerys Parry FCCA

N Parry Accountancy Ltd
38 Parc Yr Irfon
Builth Wells
Powys
LD2 3NG

Life Link Llandrindod
Statement of Financial Activities
For the Year Ended 31 March 2022

	Unrestricted funds £	2022 Total funds £	2021 Total funds £
Income (Note 3)			
Income and endowments from:			
Charitable activities	240,962	240,962	240,305
Investments	9	9	-
Total	<u>240,971</u>	<u>240,971</u>	<u>240,305</u>
Expenditure (Note 5)			
Expenditure on:			
Charitable activities	198,582	198,582	194,101
Total	<u>198,482</u>	<u>198,582</u>	<u>194,101</u>
Net income/(expenditure)	<u>42,388</u>	<u>42,388</u>	<u>46,204</u>
Net movement in funds	<u>42,388</u>	<u>42,388</u>	<u>46,204</u>
Reconciliation of funds:			
Total funds brought forward	<u>49,250</u>	<u>49,250</u>	<u>3,046</u>
Total funds carried forward	<u><u>91,638</u></u>	<u><u>91,638</u></u>	<u><u>49,250</u></u>

Life Link Llandrindod
Balance Sheet
For the Year Ended 31 March 2022

	Unrestricted funds £	2022 Total £	2021 Total £
Fixed assets			
Tangible assets (Note 9)	17,464	17,464	5,555
Total fixed assets	17,464	17,464	5,555
Current assets			
Debtors (Note 10)	7,276	7,276	4,580
Cash at bank and in hand (Note 12)	77,107	77,107	48,128
Total current assets	84,383	84,383	52,708
Creditors: amounts falling due within one year (Note 11)	10,209	10,209	9,013
Net current assets/(liabilities)	74,174	74,174	43,696
Total assets less current liabilities	91,638	91,638	49,250
Creditors: amounts falling due after one year (Note 11)	-	-	-
Total net assets or liabilities	91,638	91,638	49,250
Funds of the Charity			
Unrestricted funds	91,638	91,638	49,250
Total funds	91,638	91,638	49,250

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of all the trustees/directors :

PMaryStevens
 PMaryStevens (Oct 3, 2022 14:45 GMT+1)

Date: Oct 3, 2022

Company Number 08102521
 Charity Number 148139

Life Link Llandrindod
Notes to the Accounts
For the Year Ended 31 March 2022

Note 1. Basis of preparation

1.1 Basis of accounting

These accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.

Note 2. Accounting Policies

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government grants

The charity has received government grants in the reporting period.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Life Link Llandrindod
Notes to the Accounts (continued)
For the Year Ended 31 March 2022

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

2.3 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and collectively cost at least £100.

They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Related Party Transactions and Trustees' Expenses and Remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: nil).

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Life Link Llandrindod
Notes to the Accounts (continued)
For the Year Ended 31 March 2022

Note 3. Income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds £	2021 Total Funds £
Charitable activities:				
Flying start	41,325	-	41,325	44,536
Jigsaw	66,224	-	66,224	43,677
Room Hire	-	-	-	-
Action For Children	6,556	-	6,556	-
3-year funding	104,577	-	104,577	87,564
Grants	20,316	-	20,316	15,765
CCAS	-	-	-	48,429
Other	1,964	-	1,964	334
Total	240,962	-	240,962	240,305
Income from Investments:				
Interest income	9	-	9	44,536
Total	9	-	9	44,536
TOTAL INCOME	240,971	-	240,971	240,305

Note 4. Analysis of receipts of government grants

Description	2021 £
Grant 1 Powys County Council - Covid Recovery grant	2,902
Grant 2 Soil Association	150
Grant 3 Powys County Council – New Curriculum costs grant	5,000
Grant 4 Powys County Council – To cover increased cost for 3 year old setting	1,557
Grant 5 Powys County Council – Sustainability grant to cover increased cost for Jigsaw	1,077
Grant 6 Powys County Council – To buy equipment/resources for Jigsaw	4,000
Grant 7 Powys County Council – Childcare grant	5,630
Total	20,316

2021: 15,765

Life Link Llandrindod
Notes to the Accounts (continued)
For the Year Ended 31 March 2022

Note 5. Expenditure

		2022	<i>2021</i>
	Unrestricted funds	Total funds £	<i>Total funds £</i>
Expenditure on charitable activities:			
Wages - Flying Start	32,763	32,763	<i>16,092</i>
Wages - Jigsaw	64,281	64,281	<i>57,838</i>
Wages - 3-year-old funding	33,479	33,479	<i>22,035</i>
Wages - Life Link	25,840	25,840	<i>19,768</i>
Wages - Covid Hub	-	-	<i>26,761</i>
Snacks	3,414	3,414	<i>5,695</i>
Pension Payments - Employer	2,717	2,717	<i>2,201</i>
Employer NI	4,996	4,996	<i>2,475</i>
Training	-	-	<i>388</i>
Grant expenditure	-	-	<i>11,276</i>
Utilities	-	-	<i>2,835</i>
Equipment	6,281	6,281	<i>3,403</i>
Building maintenance	1,671	1,671	<i>6,485</i>
Accommodation costs	10,000	10,000	<i>10,000</i>
Insurance	603	603	<i>-</i>
Office supplies	1,694	1,694	<i>1,132</i>
Professional fees	5,930	5,930	<i>3,352</i>
Accountancy	1,954	1,954	<i>1,522</i>
Depreciation	2,960	2,960	<i>843</i>
Total expenditure on charitable activities	198,582	198,582	<i>194,101</i>
TOTAL EXPENDITURE	198,582	198,582	<i>194,101</i>

Life Link Llandrindod
Notes to the Accounts (continued)
For the Year Ended 31 March 2022

Note 6. Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees	625	605
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees for operating payroll	1,329	1,136
	<u>1,954</u>	<u>1,741</u>

Note 7. Paid employees

7.1 Staff Costs

	2022 £	2021 £
Salaries and wages	156,363	142,493
Social security costs	4,996	2,475
Pension costs (defined contribution scheme)	2,717	2,201
Other employee benefits	-	-
Total staff costs	<u>164,075</u>	<u>147,169</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 (2021:nil)

Note 8. Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

	2022 £	2021 £
Amount of contributions recognised in the SOFA as an expense	<u>2,717</u>	<u>2,201</u>

Life Link Llandrindod
Notes to the Accounts (continued)
For the Year Ended 31 March 2022

Note 9. Tangible fixed assets

9.1 Cost or valuation

	Equipment	Office equipment and computers	Improvements to property	Total
	£	£	£	£
At the beginning of the year	9,864	2,468	1,660	13,992
Additions	14,305	574	-	14,879
Revaluations	-	-	-	-
Disposals	-	-	-	-
At end of the year	<u>24,169</u>	<u>3,042</u>	<u>1,660</u>	<u>28,871</u>

9.2 Depreciation and impairments

	Basis	Reducing Balance	Reducing Balance	Straight Line	
	Rate	15%	15%	20 years	
At beginning of the year		6,852	1,181	414	8,447
Disposals		-	-	-	-
Depreciation		2,597	279	83	2,960
Impairment		-	-	-	-
At end of the year		<u>9,450</u>	<u>1,460</u>	<u>497</u>	<u>11,407</u>

9.3 Net book value

Net book value as at 31 March 2021	3,012	1,297	1,246	5,555
Net book value as at 31 March 2022	<u>14,719</u>	<u>1,582</u>	<u>1,163</u>	<u>17,464</u>

LIFE LINK, LLANDRINDOD

England & Wales - Charity number 1148139

Accounts

LIFE LINK LLANDRINDOD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

Life Link Llandrindod
Reference and Administrative Details
For the Year Ended 31 March 2021

The Trustees, who are also directors for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

Company No. 08102521

Charity No. 1148139

Principal Office: New Life Pentecostal Church
Spa Road East
Llandrindod Wells
Powys
LD1 5ES

Registered Office: New Life Pentecostal Church
Spa Road East
Llandrindod Wells
Powys
LD1 5ES

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

T J Rowlands
P M Stevens
J M Rollin
J I Davies
H Davies (resigned during year)

Life Link Llandrindod
Trustees Annual Report
For the Year Ended 31 March 2021

Objectives and aims:

This charity was set up by New Life Church to run the social enterprise side of the church activities and since its inception this has covered a range of activities. During this last year in light of the Covid and lockdown restrictions, the charity has concentrated on running Jigsaw, the Pre-school with the aim of providing good quality and affordable care for pre-school age children, of advancing their education by providing support and activities which develop their skills, capacities and capabilities and prepare them for the transition to school.

Achievements and performance:

The year started with Covid-19 and the lockdown from 23rd March 2020. Jigsaw was established as a Hub for vulnerable children and children of critical workers. Funds were made available under the Covid19 Childcare Assistance Scheme from 1st April 2020 and the facility remained open throughout the year, providing care for the children of essential workers and for children classified as vulnerable and supported by services for whom no other provision was easily available. Hot meals for the children were provided daily during the first full lockdown.

Financial Review:

Funds provided under the Covid19 Childcare Assistance Scheme covered the costs of keeping the pre-school open in compliance with all Covid regulations and guidelines. Funding under the Flying Start Scheme and the schemes for three-year-olds guaranteed the continuation of the pre-school's normal provision once the CCAS funds ceased.

A number of grants for the purchase of equipment and for refurbishing areas in the building used exclusively by the pre-school were applied for successfully at the beginning of 2021, enabling the school to keep pace with wear and tear costs.

Overall, the pre-school was able to meet all costs, including staff wages, during a year of great uncertainty and the financial position at 31st March was secure and healthy.

Future Plans:

For Jigsaw to continue to provide the best possible quality of education for children from two years old to the age when they can start school. During the last year the pre-school was open during the school holidays apart from a shorter break during the summer. This increased provision will be continued in the future.

To bring the financial management of the charity up to date by adopting an accounting software programme. This will enable clearer and quicker analysis of income and expenditure and from that more accurate budgeting.

Life Link Llandrindod
Trustees Annual Report
For the Year Ended 31 March 2021

To set up a separate bank account for maintaining a reserve fund in line with the Reserves Policy adopted by the trustees.

To integrate the management of Life Link into the Festival Church structure in terms of governance and finance. A lease will be drawn up by the church solicitor for Jigsaw's use of the building and a service agreement for shared costs.

Structure, governance and management:

Hannah Davies resigned her position as trustee of Life Link on 26 November 2020.

At 31st March, 2021 there were four trustees, T J Rowlands (Chair), P M Stevens (Company Secretary), J M Rollin, J I Davies.

Life Link Llandrindod
Independent Examiner's Report
For the Year Ended 31 March 2021

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's 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 needed.

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 Statement

My examination was carried out in accordance with 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 disclosure in the accounts and seeking explanation from the trustees concerning any such matter. 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:
 - Accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
 - The accounts do not accord with such records;
 - Where accounts are prepared on an accrual's basis, whether they fail to comply with relevant accounting requirements under section 296 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102);
 - Any matters which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Signed.....  Nerys Parry FCCA

N Parry Accountancy Ltd
38 Parc Yr Irfon
Builth Wells
Powys
LD2 3NG

Life Link Llandrindod
Statement of Financial Activities
For the Year Ended 31 March 2021

	Unrestricted funds £	2021 Total funds £	2020 Total funds £
Income (Note 3)			
Income and endowments from:			
Charitable activities	240,305	240,305	171,587
Total	<u>240,305</u>	<u>240,305</u>	<u>171,587</u>
Expenditure (Note 5)			
Expenditure on:			
Charitable activities	194,101	194,101	170,841
Total	<u>194,101</u>	<u>194,101</u>	<u>170,841</u>
Net income/(expenditure)	<u>46,204</u>	<u>46,204</u>	<u>746</u>
Net movement in funds	<u>46,204</u>	<u>46,204</u>	<u>746</u>
Reconciliation of funds:			
Total funds brought forward	3,046	3,046	2,300
Total funds carried forward	<u><u>49,250</u></u>	<u><u>49,250</u></u>	<u><u>3,046</u></u>

Life Link Llandrindod
Balance Sheet
For the Year Ended 31 March 2021

	Unrestricted funds £	2021 Total £	2020 Total £
Fixed assets			
Tangible assets (Note 9)	5,555	5,555	5,339
Total fixed assets	<u>5,555</u>	<u>5,555</u>	<u>5,339</u>
Current assets			
Debtors (Note 10)	4,580	4,580	-
Cash at bank and in hand (Note 12)	48,128	48,128	2,466
Total current assets	<u>52,708</u>	<u>52,708</u>	<u>2,466</u>
Creditors: amounts falling due within one year (Note 11)	9,013	9,013	4,759
Net current assets/(liabilities)	<u>43,696</u>	<u>43,696</u>	<u>-</u>
Total assets less current liabilities	<u>49,250</u>	<u>49,250</u>	<u>3,046</u>
Creditors: amounts falling due after one year (Note 11)	-	-	-
Total net assets or liabilities	<u>49,250</u>	<u>49,250</u>	<u>3,046</u>
Funds of the Charity			
Unrestricted funds	49,250	49,250	3,046
Total funds	<u>49,250</u>	<u>49,250</u>	<u>3,046</u>


The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of all the trustees/directors :

.....  Date: 8/11/2021

Company Number 08102521
Charity Number 148139

Life Link Llandrindod
Notes to the Accounts
For the Year Ended 31 March 2021

Note 1. Basis of preparation

1.1 Basis of accounting

These accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.

Note 2. Accounting Policies

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government grants

The charity has received government grants in the reporting period

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Life Link Llandrindod
Notes to the Accounts (continued)
For the Year Ended 31 March 2021

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

2.3 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £100.

They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Related Party Transactions and Trustees' Expenses and Remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: nil).

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Life Link Llandrindod
Notes to the Accounts (continued)
For the Year Ended 31 March 2021

Note 3. Income

Analysis of income	Unrestricted funds	2021 Total funds £	2020 Total Funds £
Charitable activities:	-	-	-
Flying start	44,536	44,536	50,556
Jigsaw	43,677	43,677	41,918
Room Hire	-	-	2,864
Action For Children	-	-	1,676
3-year funding	87,564	87,564	74,091
Grants	15,765	15,765	-
CCAS	48,429	48,429	-
Other	334	334	482
Total	240,305	240,305	171,587
TOTAL INCOME	240,305	240,305	171,587

Note 4. Analysis of receipts of government grants

Description	2021 £
Grant 1 For charities to cover Covid-19 costs	1,000
Grant 2 For purchase of equipment for Pre-school under Flying Start scheme	1,150
Grant 3 For cost of renewing flooring in main jigsaw room and rear corridor to toilets used by children	8,747
Grant 4 For purchase of equipment for Pre-school	1,016
Grant 5 Sustainability grant for increased costs incurred as a result of Covid-19 - extra costs for cleaning materials and wages	2,599
Grant 6 For purchase of equipment for Pre-school	1,253
Total	15,765
	2020: nil

Life Link Llandrindod

Notes to the Accounts (continued)

For the Year Ended 31 March 2021

Note 5. Expenditure

	2021	2020
	Unrestricted funds	Total funds
	£	£
Expenditure on charitable activities:		
Wages - Flying Start	16,092	16,092
Wages - Jigsaw	57,838	57,838
Action for Children	-	-
Wages - 3-year-old funding	22,035	22,035
Wages - Life Link	19,768	19,768
Wages - Covid Hub	26,761	26,761
Flying start expenses	-	-
Flying start snacks	5,695	5,695
Pension Payments - Employer	2,201	2,201
Employer NI	2,475	2,475
Training	388	388
Room Hire Costs	-	-
Grant expenditure	11,276	11,276
Utilities	2,835	2,835
Equipment	3,403	3,403
Building maintenance	6,485	6,485
Accommodation costs	10,000	10,000
Office supplies	1,132	1,132
Professional fees	3,352	3,352
Accountancy	1,522	1,522
Depreciation	843	843
Total expenditure on charitable activities	194,101	194,101
TOTAL EXPENDITURE	194,101	170,841

Life Link Llandrindod
Notes to the Accounts (continued)
For the Year Ended 31 March 2021

Note 6. Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees	605	588
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees for operating payroll	1,136	750
	<u>1,741</u>	<u>1,338</u>

Note 7. Paid employees

7.1 Staff Costs

	2021 £	2020 £
Salaries and wages	142,493	135,179
Social security costs	2,475	3,267
Pension costs (defined contribution scheme)	2,201	4,979
Other employee benefits	-	-
Total staff costs	<u>147,169</u>	<u>143,425</u>

Details of expenditure on staff working for the charity whose contracts are with and are paid by a related party:

25% of Life Link wages paid by New Life Church

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 (2020:nil)

Note 8. Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

	2021 £	2020 £
Amount of contributions recognised in the SOFA as an expense	<u>2,201</u>	<u>4,979</u>

Life Link Llandrindod
Notes to the Accounts (continued)
For the Year Ended 31 March 2021

Note 9. Tangible fixed assets

9.1 Cost or valuation

	Equipment £	Office equipment and computers £	Improvements to property £	Total £
At the beginning of the year	9,864	1,419	1,660	12,943
Additions	-	1,059	-	1,059
Revaluations	-	-	-	-
Disposals	-	-	-	-
At end of the year	<u>9,864</u>	<u>2,478</u>	<u>1,660</u>	<u>14,002</u>

9.2 Depreciation and impairments

	Basis	Reducing Balance	Reducing Balance	Straight Line	
	Rate	15%	15%	20 years	
At beginning of the year		6,321	952	331	7,604
Disposals		-	-	-	-
Depreciation		531	229	83	843
Impairment		-	-	-	-
At end of the year		<u>6,852</u>	<u>1,181</u>	<u>414</u>	<u>8,447</u>

9.3 Net book value

Net book value as at 31 March 2020	3,543	467	1,329	5,339
Net book value as at 31 March 2021	<u>3,012</u>	<u>1,297</u>	<u>1,246</u>	<u>5,555</u>

Life Link Llandrindod
Notes to the Accounts (continued)
For the Year Ended 31 March 2021

Note 10. Debtors and prepayments

	2021 £	2020 £
Trade debtors	4,580	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	4,580	-

Note 11. Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	2021 £	2020 £	2021 £	2020 £
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Accruals and deferred income	9,013	4,759	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	9,013	4,759	-	-

Note 12. Cash at bank and in hand

	2021 £	2020 £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	48,128	2,466
Other	-	-
Total	48,128	2,466