

Charity Registration No. NIC102563

**Company Registration No. NI612297
(Northern Ireland)**

EAST BELFAST COMMUNITY COUNSELLING CENTRE

**TRUSTEES' REPORT AND INDEPENDENTLY EXAMINED
ACCOUNTS**

FOR THE YEAR ENDED 31 MARCH 2019

EAST BELFAST COMMUNITY COUNSELLING CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S. Lavery Professor K.E. O'Neill Mr M. Cole Mr S. Patton (Appointed 18 March 2019) Mrs J. Rogers (Appointed 18 March 2019)
Charity number	NIC102563
Company number	NI612297
Principal address	East Belfast Network Centre 55 Templemore Avenue BELFAST BT5 4FP
Registered office	East Belfast Network Centre 55 Templemore Avenue BELFAST BT5 4FP
Independent examiner	Falconer Stewart 248 Upper Newtownards Road Belfast BT4 3EU
Bankers	Danske Bank PO Box 183 Donegal Square West Belfast BT1 6JS

EAST BELFAST COMMUNITY COUNSELLING CENTRE

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EAST BELFAST COMMUNITY COUNSELLING CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

The Trustees present their report and accounts for the year ended ended 31 March 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are:

1. The preservation, protection and promotion of mental health and wellbeing, the relief of poverty and sickness, the advancement of education and the promotion of the benefit of the inhabitants of the East Belfast area and its environs in Northern Ireland without distinction by age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating with the statutory authorities, medical and other public health bodies, community and voluntary organisations.
2. To maintain and manage a centre or centres in the area of benefit for activities promoted by the charity.
3. To relieve suffering and promote the preservation and protection of mental health of those people and their families in the area of benefit who are suffering or experiencing mental or emotional distress and anguish as a result of social and economic circumstances, domestic abuse and violence or difficulties in their personal lives by the provision of therapeutic counselling, life coaching, education and psychotherapy services.
4. To relieve poverty and financial hardship by the provision of free or subsidized counselling services advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such services and advice.
5. To educate and train persons in counselling so that they may treat and relieve persons experiencing or suffering from mental and emotional distress.
6. To advance any other exclusively charitable purpose as the directors may from time to time decide in accordance with law of charity.

The aim of the charity is to provide accessible, confidential counselling in East Belfast.

The objectives for the year continued to be to provide a warm, caring and safe environment in which to provide confidential counselling.

The strategies we use to achieve our objectives include evaluating the services provided, working to national standards and working in partnership with other agencies to ensure the best range of services are available and meet the needs of our service users.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Employee Involvement

The charity's policy is to consult and discuss with employees at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

EAST BELFAST COMMUNITY COUNSELLING CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the company continues and that the appropriate training is arranged. It is the policy of the company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Achievements and performance

The charity has continued to provide high quality counselling services to the community in the East Belfast area.

The charity has successfully secured funding for the next two years from the Victims and Survivors Service, to provide Health and Wellbeing services, including Trauma Counselling, for people affected by the Northern Ireland conflict. This funding round also secured a Health and Wellbeing Caseworker funded through Peace IV to work on a one to one basis with service users to support their recovery.

In January 2018 the charity was awarded an Eastside Award for its Contribution to the Community.

East Belfast Community Counselling Centre received Organisational Accreditation status from the British Association of Counselling and Psychotherapy for best practice in our work.

The organisation was one of 10 runners-up in the UK, who were part of the shortlisting process for The Kings Fund GSK Impact Awards 2019. As a result the organisation received a donation of £3,000 and we were invited to participate in a training programme supporting organisational development and leadership for all those shortlisted. During 2018 the organisation was awarded The Queen's Award for Voluntary Service which was created by Her Majesty to mark the Golden Jubilee in 2002 and to recognise the outstanding contributions made to local communities by groups of volunteers. The CEO Roberta Richmond, accepted the award from the Lord Lieutenant of Belfast Fionnuala Jay-O'Boyle on behalf of the organisation and volunteers at a ceremony in Belfast on 10th October 2018.

Demand for services is at an all-time high and the charity now delivers 8,563 counselling sessions to 1,837 service users. Efforts have been focused in improving internal processes and procedures to build capacity, as well as sourcing new funding streams to provide vitally needed services in the local community to improve emotional health and wellbeing.

The charity's IT systems have been upgraded and improved, as well as introducing CORENET which is an online clinical monitoring and evaluation tool.

Volunteers

Our volunteer team has grown to 25 qualified counsellors, or those in their last year before qualifying. Collectively they have delivered over 2,500 hours of counselling for our service users. Many of our volunteers have extensive training and EBCC supports them to develop with ongoing support and training. EBCC greatly values the work and dedication our volunteers bring to the organisation.

Financial review

The accounts have been prepared for the year ended 31 March 2019. The trustees are satisfied with the results for the year.

It is the policy of East Belfast Community Counselling Centre that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which East Belfast Community Counselling Centre is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

FALCONER STEWART

EAST BELFAST COMMUNITY COUNSELLING CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

Structure, governance and management

The charity is a company limited by guarantee and was incorporated on 19 April 2012.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs S. Lavery

Professor K.E. O'Neill

Mr M. Cole

Mrs R. Richmond

(Resigned 22 July 2018)

Mr S. Bogle

(Appointed 18 March 2019 and resigned 25 October 2019)

Mr S. Patton

(Appointed 18 March 2019)

Mrs J. Rogers

(Appointed 18 March 2019)

The charity actively promotes a board of trustees which includes a range of skill, experience and knowledge in keeping with the pursuance of its Objects and to this end it is entitled to advertise and interview eligible candidates to be potential trustees of the board.

None of the Trustees has any beneficial interest in the charity. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

New trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions cover the obligations of the trustees, the main documents which set out the operational framework for the charity, resourcing and the current financial position and future plans and objectives. New trustees are also referred to the Charity Commission's guide "The Essential Trustee".

The Trustees' report was approved by the Board of Trustees.



Professor K.E. O'Neill

Dated: 13 December 2019

EAST BELFAST COMMUNITY COUNSELLING CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST BELFAST COMMUNITY COUNSELLING CENTRE

I report on the financial statements of the charity for the year ended 31 March 2019, which are set out on pages 5 to 16.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of East Belfast Community Counselling Centre for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 65(9)(b) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified Chartered Accountant.

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:

- (i) examine the accounts under section 65 of the Charities Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act; and
- (iii) 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Michael J Crooks

Michael J Crooks
Chartered Accountant

Falconer Stewart
248 Upper Newtownards Road
Belfast
BT4 3EU

Dated: 13 December 2019

EAST BELFAST COMMUNITY COUNSELLING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<u>Income from:</u>					
Donations and legacies	3	21,466	-	21,466	23,434
Charitable activities	4	97,472	282,746	380,218	401,831
Investments	5	125	8	133	138
Total income		119,063	282,754	401,817	425,403
<u>Expenditure on:</u>					
Raising funds		-	-	-	-
Charitable activities & support costs	6 + 7	78,746	279,799	358,545	323,967
Total resources expended		78,746	279,799	358,545	323,967
Net incoming resources before transfers		40,317	2,955	43,272	101,436
Gross transfers between funds		85,123	(85,123)	-	-
Net income/(expenditure) for the year/ Net movement in funds		125,440	(82,168)	43,272	101,436
Fund balances at 1 April 2018		33,715	163,307	197,022	95,586
Fund balances at 31 March 2019		159,155	81,139	240,294	197,022

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST BELFAST COMMUNITY COUNSELLING CENTRE

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	12		2,837		2,922
Current assets					
Debtors	13	20,960		54,120	
Cash at bank and in hand		228,813		180,794	
		249,773		234,914	
Creditors: amounts falling due within one year	15	(12,316)		(40,814)	
Net current assets			237,457		194,100
Total assets less current liabilities			240,294		197,022
Income funds					
Restricted funds			81,139		163,307
Unrestricted funds			159,155		33,715
			240,294		197,022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on 13 December 2019



Professor K.E. O'Neill
Trustee

Company Registration No. NI612297

EAST BELFAST COMMUNITY COUNSELLING CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash generated from operations			49,359		112,013
Investing activities					
Purchase of tangible fixed assets		(1,473)		(2,465)	
Interest received		133		138	
Net cash used in investing activities			(1,340)		(2,327)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			48,019		109,686
Cash and cash equivalents at beginning of year			180,794		71,108
Cash and cash equivalents at end of year			228,813		180,794

EAST BELFAST COMMUNITY COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Charity information

East Belfast Community Counselling Centre is a private company limited by guarantee incorporated on 19 April 2012.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category.

EAST BELFAST COMMUNITY COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	33% straight line
Fixtures, fittings & equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

EAST BELFAST COMMUNITY COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total
	2019 £	2018 £
Donations and gifts	21,466	23,434

EAST BELFAST COMMUNITY COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

4 Charitable activities

	Unrestricted funds £	Restricted funds £	2019 £	2018 £
Victims and Survivors Service	-	59,120	59,120	58,432
Belfast Health and Social Care Trust	94,079	-	94,079	127,278
BRO - Open Doors	-	42,019	42,019	48,065
Public Health Agency	-	108,078	108,078	62,579
SHIP	-	-	-	49,857
Wesleyann	-	8,910	8,910	-
Peace IV	-	26,290	26,290	18,620
Children in Need	-	10,000	10,000	10,000
Take 5	-	-	-	2,895
Enkalon Foundation	-	-	-	951
Hedley Foundation	-	-	-	600
TBF Thompson	-	1,500	1,500	1,000
Souter Grant	-	-	-	3,000
Ulster Bank	-	-	-	595
NIE	-	-	-	595
Edgar E Lawley	-	-	-	1,500
St Anne's	-	-	-	550
Lloyds	-	5,000	5,000	5,000
HSF	-	2,000	2,000	-
SOS	-	-	-	3,500
Extern	-	9,143	9,143	4,750
AE Harvey	-	-	-	2,000
HDH Wills	500	-	500	500
Victoria Holmes	-	1,840	1,840	-
QUB	-	1,750	1,750	-
Belfast Recovery College	-	7,096	7,096	-
Other	24,359	-	24,359	22,998
	<u>118,938</u>	<u>282,746</u>	<u>401,684</u>	<u>425,265</u>

EAST BELFAST COMMUNITY COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

5 Investments

	Unrestricted funds	Restricted funds	Total	Total
	2019 £	2019 £	2019 £	2018 £
Interest receivable	125	8	133	138
For the year ended 31 March 2018	125	13		138

6 Charitable activities

	2019 £	2018 £
<u>Unrestricted activities</u>		
Wages and Salaries	16,924	1,041
Counselling, supervision and creative therapy	5,372	615
Training	1,154	562
	23,450	2,218
<u>Restricted activities</u>		
Wages and Salaries	187,527	157,790
Counselling, supervision and creative therapy	63,516	85,184
Training	2,691	3,388
	253,734	246,362
	277,184	248,580

EAST BELFAST COMMUNITY COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

7 Support costs

	2019 £	2018 £
<u>Unrestricted activities</u>		
Rent & Rates	11,058	2,500
Light & Heat	1,464	1,042
Insurance	1,075	3,057
Telephone	2,077	1,595
Postage	5,019	719
Travel	9,074	2,027
Computer	7,718	1,377
Membership	1,552	1,180
Sundry	2,447	727
Bank charges	105	167
Advertising	2,175	1,620
Professional fees	8,467	2,223
Repairs and maintenance	1,507	640
Staff welfare	-	400
Depreciation	1,558	1,801
	55,296	21,075
<u>Restricted activities</u>		
Rent	16,100	16,790
Insurance	3,170	1,000
Postage	540	3,207
Travelling	805	6,763
Advertising	-	3,920
Sundry	1,870	270
Bank charges	20	25
Computer	1,170	7,942
Accountancy	2,160	2,160
Membership	230	433
Staff welfare	-	802
Professional fees	-	8,000
Repairs and maintenance	-	3,000
	26,065	54,312
	81,361	75,387

EAST BELFAST COMMUNITY COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

8 Trustees

£15,225 was paid during the accounting period to a trustee for professional services provided.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Counselling and support services	7	6
Administration	2	2
	<u>8</u>	<u>6</u>

Employment costs

	2019 £	2018 £
Wages and salaries	203,332	157,790
Other pension costs	1,119	1,041
	<u>204,451</u>	<u>158,831</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Vehicle leasing

Included within travel costs are £2,959 vehicle leasing costs. (£3,228 2018)

11 Transfer of reserves

During the financial year ended 31 March 2019, £85,123 has been transferred from restricted funds to general funds. This was previously treated as restricted fund income in the previous financial year

EAST BELFAST COMMUNITY COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

12 Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2018	9,234	1,182	10,416
Additions	660	813	1,473
At 31 March 2019	9,894	1,995	11,889
Depreciation and impairment			
At 1 April 2018	6,672	822	7,494
Depreciation charged in the year	1,193	365	1,558
At 31 March 2019	7,865	1,187	9,052
Carrying amount			
At 31 March 2019	2,029	808	2,837
At 31 March 2018	2,562	360	2,922

13 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	18,561	50,850
Other debtors	-	420
Prepayments and accrued income	2,399	2,850
	20,960	54,120

14 Finance lease commitments

Future minimum lease payments due under finance leases:

	2019 £	2018 £
Within one year	3,228	3,228
Within two and five years	-	3,228
	3,228	6,456

EAST BELFAST COMMUNITY COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

15 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	476	3,470
Trade creditors	3,764	29,885
Other creditors	4,996	4,996
Accruals and deferred income	3,080	2,463
	<u>12,316</u>	<u>40,814</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2019 are represented by:			
Tangible assets	2,837	-	2,837
Current assets/(liabilities)	156,318	81,139	237,457
	<u>159,155</u>	<u>81,139</u>	<u>240,294</u>