

Charity registration number 103109 (Northern Ireland)

Company registration number NI055942

NORTHWEST COUNSELLING LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

NORTHWEST COUNSELLING LIMITED

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NORTHWEST COUNSELLING LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Craig N Gahan
Charity number	103109
Company number	NI055942
Registered office	Unit 8 The Vale Centre Greysteel Co Londonderry BT47 3GE
Independent examiner	Moore (NI) LLP 21/23 Clarendon Street Londonderry BT48 7EP
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS

NORTHWEST COUNSELLING LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report and accounts for the year ended 31 July 2024. The Trust is a charitable company limited by guarantee and accepted as a charity by HM Revenue and Customs under reference NI00229.

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 Memorandum and Articles of Association, 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 principal activity of the company is to promote the use of counselling in the local area and to provide counselling services for those in need.

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

Achievements and performance

During the year the charity continued to strive to achieve their objectives of providing counselling services to those in need. The organisation was able to push forward with fund raising and grant applications on the basis of their charitable status. Last year the total number of clients seen by the organisation was 242.

Financial review

The results for the year are set out on page 5.

Total incoming resources for the year decreased to £102,461 (2023 - £129,856) of which 91% was generated by charitable activities. Schools income decreased whilst Trust income increased.

Total resources expended decreased to £106,930 (2023 - £166,328) of which 99% was expended on direct activities. Counselling fees decreased by £55,425 in line with the decreased services to School's.

It is the policy of the charity 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 consider 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.

Reserves Policy

The charity aims to continue to increase reserves to ensure the stability of its services, employment and everyday operations of the organisation.

Risk Management

In accordance with good practice, the charity is developing a Risk Management Policy and is completing a risk assessment. A Corporate Risk Register is being drawn up to prioritise the risks requiring action. The Risk Register will be reviewed and updated on a regular basis or as soon as a potential risk is identified. Analysis for each risk will be detailed in the Risk Register together with the controls currently in place to mitigate the risk and the further actions required to minimise the risk.

Going Concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The principal factors underlying this judgement include:

- Current levels of financial performance by comparison with budgeted expectations;
- Continuing support from local bodies

Accordingly, the charity continues to adopt the going concern basis of accounting in preparing the annual financial statements.

NORTHWEST COUNSELLING LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Craig
N Gahan

Appointment of Trustees

The Charity Trustees are also Directors of the company. A Trustee is initially elected by the Board in accordance with the Memorandum and Articles of Association.

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

Organisation

The Board of Trustees which administers the Trust meets throughout the year as required.

Public Benefit

The objectives of the charity are as listed. The charity has considered the UK Charity Commission's guidance on public benefit and plans to ensure that it provides public benefit and achieves its objectives as set out in the Trust's Memorandum and Articles of Association.

The direct benefits to the individuals using the service include:

- The advancement of health and the saving of lives;
- The advancement of citizenship and community development; and
- The relief of those in need by reason of ill-health, disability, or other related disadvantages.

The trustees give careful consideration to accessibility for all without discrimination on grounds of politics, religion, race, social or economic background.

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



R Craig
Trustee

Dated: 18 July 2025

NORTHWEST COUNSELLING LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHWEST COUNSELLING LIMITED

We report to the trustees on our examination of the financial statements of Northwest Counselling Limited (the charity) for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's financial statements carried out under section 65 of the Charities Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Moore (NI) LLP

Moore (NI) LLP

21/23 Clarendon Street
Londonderry
BT48 7EP

Dated: 18 July 2025

NORTHWEST COUNSELLING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Grants & donations	3	10,046	-	10,046	11,679	-	11,679
Charitable activities	4	92,415	-	92,415	118,177	-	118,177
Total income		102,461	-	102,461	129,856	-	129,856
Expenditure on:							
Charitable activities	5	106,494	436	106,930	165,892	436	166,328
Net outgoing resources		(4,033)	(436)	(4,469)	(36,036)	(436)	(36,472)
Net movement in funds		(4,033)	(436)	(4,469)	(36,036)	(436)	(36,472)
Fund balances at 1 August 2023		26,284	6,339	32,623	62,320	6,775	69,095
Fund balances at 31 July 2024		22,251	5,903	28,154	26,284	6,339	32,623

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

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

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

NORTHWEST COUNSELLING LIMITED

BALANCE SHEET

AS AT 31 JULY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		6,265		7,261
Current assets					
Debtors	12	11,888		6,715	
Cash at bank and in hand		14,691		23,934	
		<u>26,579</u>		<u>30,649</u>	
Creditors: amounts falling due within one year	13	4,690		5,287	
Net current assets			<u>21,889</u>		<u>25,362</u>
Total assets less current liabilities			<u>28,154</u>		<u>32,623</u>
The funds of the charity					
Restricted income funds	14		5,903		6,339
Unrestricted funds			22,251		26,284
			<u>28,154</u>		<u>32,623</u>

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 July 2024.

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

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

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 18 July 2025


R Craig
Trustee

Company registration number NI055942 (Northern Ireland)

NORTHWEST COUNSELLING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Charity information

Northwest Counselling Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Unit 8, The Vale Centre, Greysteel, Co Londonderry, BT47 3GE.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors 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 Income

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of services undertaken to further the purposes of the charity and their associated support costs.

NORTHWEST COUNSELLING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

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:

Fixtures and fittings	10% straight line
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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 the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible 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

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its 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.

NORTHWEST COUNSELLING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

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.

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 Grants & donations

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	10,046	11,679
	<u> </u>	<u> </u>
Donations and gifts		
Inner City Trust	7,000	7,000
Donations	3,046	4,679
	<u> </u>	<u> </u>
	10,046	11,679
	<u> </u>	<u> </u>

NORTHWEST COUNSELLING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

4 Charitable activities

	Charitable Income 2024 £	Charitable Income 2023 £
Counselling fees	<u>92,415</u>	<u>118,177</u>

5 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	18,389	20,518
Depreciation and impairment	996	1,036
Counsellors fees	<u>73,077</u>	<u>128,502</u>
	92,462	150,056
Share of support costs (see note 6)	12,805	14,609
Share of governance costs (see note 6)	<u>1,663</u>	<u>1,663</u>
	106,930	<u>166,328</u>
Analysis by fund		
Unrestricted funds	106,494	165,892
Restricted funds	<u>436</u>	<u>436</u>
	106,930	<u>166,328</u>

NORTHWEST COUNSELLING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

6 Support costs allocated to activities

	2024 £	2023 £
Rent & Rates	4,560	4,560
Insurance	2,506	2,860
Light & Heat	1,011	2,076
Repairs & Renewals	949	780
Service charge payable	832	832
Printing, postage & stationery	664	1,023
Telephone	1,144	1,252
Sundry	980	1,102
Bank charges	158	123
Governance costs	1,663	1,663
	<u>14,467</u>	<u>16,271</u>
Analysed between:		
Charitable activities	<u>14,467</u>	<u>16,271</u>

7 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2024 £	2023 £
Fees payable for the independent examination of the charity's financial statements	1,663	1,663
Depreciation of owned tangible fixed assets	996	1,036
	<u>1,663</u>	<u>1,036</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number employees during the year was:

	2024 Number	2023 Number
Employees	<u>1</u>	<u>1</u>
Employment costs		
	2024 £	2023 £
Wages and salaries	<u>18,389</u>	<u>20,518</u>

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

NORTHWEST COUNSELLING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

9 Employees (Continued)

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 August 2023	14,964
At 31 July 2024	<u>14,964</u>
Depreciation and impairment	
At 1 August 2023	7,703
Depreciation charged in the year	996
At 31 July 2024	<u>8,699</u>
Carrying amount	
At 31 July 2024	<u><u>6,265</u></u>
At 31 July 2023	<u><u>7,261</u></u>

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	11,106	5,591
Prepayments and accrued income	782	1,124
	<u>11,888</u>	<u>6,715</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	185
Trade creditors	3,000	3,390
Other creditors	40	62
Accruals and deferred income	1,650	1,650
	<u>4,690</u>	<u>5,287</u>

NORTHWEST COUNSELLING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2023 £	Resources expended £	At 31 July 2024 £
	6,339	(436)	5,903
Previous year:	At 1 August 2022 £	Resources expended £	At 31 July 2023 £
	6,775	(436)	6,339

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	26,284	102,461	(106,494)	22,251
Previous year:	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
General funds	62,320	129,856	(165,892)	26,284

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 July 2024 are represented by:			
Tangible assets	3,647	2,618	6,265
Current assets/(liabilities)	18,604	3,285	21,889
	<u>22,251</u>	<u>5,903</u>	<u>28,154</u>

NORTHWEST COUNSELLING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 July 2023 are represented by:			
Tangible assets	4,206	3,055	7,261
Current assets/(liabilities)	22,078	3,284	25,362
	<u>26,284</u>	<u>6,339</u>	<u>32,623</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).