

**Jigsaw Community Counselling Centre**

**Company No. NI605511**

**Director's Report and Unaudited Accounts**

**Year Ended 31 December 2022**

**Jigsaw Community Counselling Centre  
Contents**

	<b>Page Numbers</b>
Company Information	2
Director's Report	3
Income & Expenditure Account	4
Balance Sheet	5
Notes to the Accounts	6 - 9

**Jigsaw Community Counselling Centre  
Company Information**

**Directors**

Derek Harkness  
Emma Clarke  
Olga MacShane  
Diane McCormick

**Chief Executive Office**

Carol Massey

**Registered Office**

815 Crumlin Road  
Belfast  
BT14 8AA

**Accountants**

RRAS NI Limited  
25 Ardvanagh Avenue  
Conlig  
Newtownards  
BT23 7XE

**Jigsaw Community Counselling Centre  
Director's Report**

The Director presents his report and accounts for the year ended 31 December 2022.

**Principal Activities**

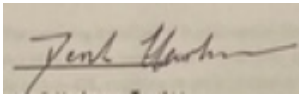
The principal activity of the company during the year under review was Charity.

**Directors**

The Directors who served during the year were as follows:

Derek Harkness  
Emma Clarke  
Olga MacShane  
Diane McCormick

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.



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Signed on behalf of the board

Derek Harkness

Director

7th September 2023

**Jigsaw Community Counselling Centre**  
**Detailed Income and Expenditure Account**  
**For the year ended 31 December 2022**

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
<b>Income</b>				
Grant income	15,415	99,845	115,260	87,547
Counselling Fees	12,415	0	12,415	70,670
Donations	15,944	0	15,944	11,902
<b>Total Income for the year</b>	<u>43,774</u>	<u>99,845</u>	<u>143,619</u>	<u>170,119</u>
<b>Staff Costs</b>				
Wages and salaries	0	60,500	60,500	54,200
Training Costs	0	0	0	4,980
Travel and subsistence	417	0	417	1,114
	<u>417</u>	<u>60,500</u>	<u>60,916</u>	<u>60,294</u>
<b>Premises Costs</b>				
Rent	5,460	0	5,460	5,230
Light, Heat and power	596	0	596	636
Maintenance and repairs	0	0	0	2,661
	<u>6,056</u>	<u>0</u>	<u>6,056</u>	<u>8,527</u>
<b>General Administrative Costs</b>				
Depreciation	389	0	389	0
Bank charges	204	0	204	199
Loan interest	714	0	714	0
Cost of online donations	216	0	216	216
Equipment expenses	0	0	0	518
Insurances	419	0	419	419
Software and IT costs	221	0	221	758
Licences and subscriptions	296	0	296	5,349
Telephone and broadband	2,165	0	2,165	2,406
General administration charges	4,177	0	4,177	2,455
Sundry expenses	124	0	124	1,670
	<u>8,925</u>	<u>0</u>	<u>8,925</u>	<u>13,990</u>
<b>Legal and Professional Costs</b>				
Accountancy and bookkeeping	1,844	0	1,844	685
Professional Fees	4,141	0	4,141	4,578
Counselling Fees	12,415	30,156	42,571	106,033
	<u>18,400</u>	<u>30,156</u>	<u>48,556</u>	<u>111,296</u>
<b>Total Expenditure for the year</b>	<u>33,798</u>	<u>90,656</u>	<u>124,453</u>	<u>194,107</u>
<b>(Deficit) / Surplus for the year</b>	<u>9,977</u>	<u>9,189</u>	<u>19,166</u>	<u>(23,988)</u>

All income and expenditure derive from continuing activities.

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

**Jigsaw Community Counselling Centre**  
**Statement of Financial Position**  
**As at 31 December 2022**

		Unrestricted	Restricted	2021 Total	2021 Total
	Note	£	£	£	£
<b>Fixed Assets</b>					
Equipment	5	1,557	0	1,557	1,946
<b>Current Assets</b>					
Bank and Cash	6	47,685	(2,098)	45,587	45,463
Trade Debtors	6	0	29,628	29,628	7,163
Other Debtors	6	2,731	0	2,731	10,000
		50,416	27,530	77,946	62,626
<b>Current Liabilities</b>					
		(1,025)	(1,400)	(2,425)	0
<b>Total Current Assets</b>					
		49,391	26,130	75,521	62,626
<b>Long Term Liabilities</b>					
	7	(43,340)	0	(43,340)	(50,000)
<b>Total Assets</b>					
		7,608	26,130	33,738	14,572
<b>Reserves</b>					
Opening Retained Earnings		(2,369)	16,941	14,572	38,560
(Deficit) / Surplus for year		9,977	9,189	19,166	(23,988)
<b>Closing Retained Earnings</b>					
		7,608	26,130	33,738	14,572

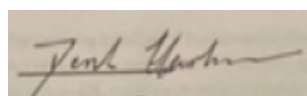
For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors/trustees acknowledge their responsibilities for ensuring the company keeps accounting records which comply with section 386 of the Companies Act 2006 and for preparing accounts 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 section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Trustees on 7th September 2023



Signed on behalf of the board

Derek Harkness

Director

7th September 2023

**Jigsaw Community Counselling Centre**  
**Notes to the financial statements**  
**For the year ended 31 December 2022**

**1.1 Accounting convention**

These 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)". 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 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 under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

The financial statements have been prepared on a going concern basis.

**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 accounts.

**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 reliably measured and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donations, unless performance conditions require deferral of the amounts. Income tax recoverable in relation to donations received under Gift Aid or deed of covenant are 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 legacies are treated as a contingent asset.

**1.5 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred and is apportioned to the appropriate cost centre.

**Jigsaw Community Counselling Centre**  
**Notes to the financial statements (Continued)**  
**For the year ended 31 December 2022**

**1.6 Property, plant and equipment**

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual value over their useful life on the following basis:

**Fixtures, fittings and equipment - 20% reducing balance**

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 non-current 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' or FRS 102 to all of its financial instruments.

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Basic financial assets include trade and other receivables and cash and bank balances. Basic financial liabilities including trade and other payables where trade payables are obligations to pay for goods or services that have been acquired on the ordinary course of operations from suppliers.

**2 Employee benefits**

Where material, 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.

The average number of employees (including directors) during the year was 6 (2020 - 6)

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

**Jigsaw Community Counselling Centre**  
**Notes to the financial statements (Continued)**  
**For the year ended 31 December 2022**

**3 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 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 when 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.

**4 Trustees**

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

**5 Property, plant and equipment**

	<b>Fixtures, fittings &amp; Equipment £</b>
<b>Cost</b>	
At 1 January 2022	2,433
Additions	<u>0</u>
At 31 December 2022	<u>2,433</u>
<b>Depreciation</b>	
At 1 January 2022	487
Charge for year	<u>389</u>
At 31 December 2022	<u>876</u>
<b>Net Book Value</b>	
At 1 January 2022	<u>1,946</u>
At 31 December 2022	<u>1,557</u>

**6 Current assets**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year:</b>		
Cash at bank and in hand	45,587	45,463
Trade receivables	29,628	7,163
Other Debtors	2,731	10,000
Prepayments and accrued income	<u>0</u>	<u>0</u>
	<u>77,946</u>	<u>62,626</u>

**7 Current Liabilities**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year:</b>		
Accruals	1,025	0
PAYE	<u>1,400</u>	<u>0</u>
	<u>2,425</u>	<u>0</u>

**Jigsaw Community Counselling Centre**  
**Notes to the financial statements (Continued)**  
**For the year ended 31 December 2022**

**8 Long term liabilities**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Amounts falling due after one year:</b>		
BBLS Loan	<u>43,340</u>	<u>50,000</u>

**9 Restricted funds**

The income funds of the Charity include restricted funds comprising the following funds:

**CEO & Project Co-ordinator Fund** - Grant income from Department of Communities is restricted to cover the cost of salaries and Project Co-ordinator

**Sessional Workers Fund** - Grant income received from DFC was included with salaries and was restricted to contribute towards the cost of one sessional counsellor fees providing counselling sessions for free and the cost of clinical supervision.

**Comic Relief Fund** - Grant income was received from Comic Relief for a project to provide free counselling sessions for teaching staff in schools to deal with stress due to additional pressures during the Covid-19 pandemic.

	<b>Owed to Jigsaw</b>		<b>Owed to Jigsaw</b>	
	<b>@ Dec 21</b>	<b>Received</b>	<b>Spent</b>	<b>@ Dec 22</b>
	£	£	£	£
<b>DFC</b>	-7,163	58,444	-72,566	-21,284
<b>Youth Access</b>	0	13,810	-22,154	-8,344
<b>Comic Relief</b>	0	5,125	-5,125	0
	<u>-7,163</u>	<u>77,379</u>	<u>-99,845</u>	<u>-29,628</u>

**10 Related Party Transactions**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Remuneration of key management personnel is as follows:</b>		
Aggregate Compensation	<u>30,600</u>	<u>30,000</u>