

Jigsaw Community Counselling Centre



Annual Report & Unaudited Financial Statements
For the year ended 31st December 2022

07/09/23

Annual Report & Unaudited Financial Statements

For the year ended 31st December 2022

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees and Directors

Mr D Harkness

Ms O MacShane

Miss E Clarke

Mrs D McCormick

Chief Executive Officer

Mrs Carol Massey

Charity Number

103927 (Northern Ireland)

Company Registration Number

NI605511

Principal Address and Registered Office

815 Crumlin Road

Belfast

BT14 8AA

Independent Examiner

Elise Richardson ACA

Chartered Accountant with RRAS NI Limited

Annual Report & Unaudited Financial Statements

For the year ended 31st December 2022

Jigsaw Community Counselling Centre

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JIGSAW COMMUNITY COUNSELLING CENTRE

TRUSTEE'S REPORT (including DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and accounts for the year ended 31st December 2022.

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 (FRS102)" (as amended for accounting periods commencing from 1st January 2016).

Objectives and Activities

The Charity's objects as set out in its Memorandum and Articles are

- the preservation, protection and promotion of mental health & well being
- the relief of poverty and sickness
- the advancement of education

These objects are for the promotion of the benefit of the inhabitants of Northern Ireland and its environs of the United Kingdom without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion.

The policies adopted in furtherance of these objects are to associate the local and statutory authorities, medical and other public health bodies, community and voluntary organisations, the private sector and the inhabitants in a common effort to advance education with the object of improving the conditions of life for the said inhabitants.

Public Benefit

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

Achievements & Performance

Our work has never been more in demand than in the last two years due to the Covid-19 pandemic and the knock-on effect it has had on services available, waiting lists and peoples mental health. The demand for children and young people's counselling has more than tripled as a result of CAMHS not being able to cope with the surge in referrals and therefore people are looking to charities like ourselves to help relieve some of the burden. The staff at Jigsaw together with a loyal and dedicated team of counsellors and volunteers worked tirelessly throughout 2022 dealing with significant challenges, not least of all introducing a 'virtual' counselling and support service in order to comply with local restrictions brought about by the pandemic. In 2022 we provided one to one and/or virtual counselling at full capacity with every room in use every day. Struggling parents made use of our adult Jigsaw Community Guidance Centre and Men's Page 2

JIGSAW COMMUNITY COUNSELLING CENTRE

TRUSTEE'S REPORT (including DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

pensioners to young people. In 2022 we are now back to full capacity as a training school. We had a new intake of eight students this year who will be with us for 18 months. We managed to complete the third year of the Youth Access project in partnership with Action Mental Health and this has significantly helped us to provide a rapid response to young people in the 11 – 25 age range through one-to-one counselling. We have been given another year of this programme in order to try and reduce waiting lists for our young people.

Future Plans

We formalised our commitment to move to new community premises being developed by Belfast Alternatives on their Sunningdale site. Urban Villages are leading the effort to find funds to cover the cost of this move which will provide extended access to the local community. The business case has been approved and we are now just waiting on the capital build to begin. At this stage we have decided to retain the existing temporary accommodation since the feedback from our clients tells us that they like the experience they have when they attend. It will allow us more space which in turn will mean we can see more clients. In order to cope with the demands at present we have been allowed to use some rooms in the Ballysillan Elim Church as space is very tight in our building. This has helped to reduce numbers on the current waiting list while we wait for the new building to get started.

Financial Review and Reserves

The charity made a surplus of £19,166 rebounding from the negative impact on donations during the economic downturn caused by the pandemic. The Trustees remain confident that they are able to meet on-going operational requirements and report that working capital is consistently at sufficient levels to meet outgoings as required.

It is the policy of the Charity that unrestricted funds not designated for a specific purpose should be maintained on Reserve to between 3 to 6 months expenditure. This ensures the Charity is able to continue its current activities in the event of a significant drop in funding, which had to be utilised during the previous period. Reserves have increased during the year, however not quite returning to pre-pandemic levels. In line with expectations the Trustees hope to return to this level of reserve during 2023 as funding has returned to previous levels in that period.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Jigsaw Community Counselling Centre is a private company limited by guarantee incorporated in England and Wales registration number NI605511 and as a charity with the NI Charity Commission for NI number 103927 6th Oct 2016.

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The registered office is 815 Crumlin Road, Belfast, Antrim, BT14 8AA.

JIGSAW COMMUNITY COUNSELLING CENTRE

TRUSTEE'S REPORT (including DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

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

- Mr D Harkness
- Ms O MacShane
- Miss E Clarke
- Mrs D McCormick

Our Trustees are known as Directors and are recruited from appropriately qualified members of the local community who understand the needs and culture of North Belfast residents.

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 winding up.

In 2020 the Charity was due to review its Strategic Plan (2017-2019). This had been deferred until later in 2022 and following review we now have a strategic plan in place until December 2023. A new strategic plan will then be put in place for January 2024 – 2027.

Strategic decisions are made by the Board after reviewing and discussing recommendations made by the Chief Executive Officer, to whom the Directors delegate the day-to-day running of the Charity.

The Charity are currently seeking to recruit suitable new members, specifically individuals with local knowledge to bring further diversity to complement existing skills and experience.

Statement of Trustees' Responsibilities

The Trustees, who are also the Directors of Jigsaw Community Counselling Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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 accounts; and
- prepare the accounts on the going concern basis unless it is appropriate to presume that the

JIGSAW COMMUNITY COUNSELLING CENTRE

TRUSTEE'S REPORT (including DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

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

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



Mr D Harkness, Trustee

Dated: 7th September 2023

RRAS (NI) Limited

Chartered Accountants

Jigsaw Community Counselling Centre Independent Examiner's Report For the year ended 31st December 2022

Independent Examiner's Report to the Trustees of Jigsaw Community Counselling Centre

I report on the accounts of the Trust for the year ended 31st December 2022, which are set out on pages 1 to 6.

Respective Responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (NI) 2008
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity 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 next statement.

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Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations have not been met

or

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

Name:		Elise Richardson
Qualification:	Chartered Accountant (ACA) - Membership No. 09c0743	
Address:	25 Ardvanagh Avenue, Conlig, Newtownards, BT23 7XE	
Date:	5 th September 2023	

Jigsaw Community Counselling Centre

Company No. NI605511

Director's Report and Unaudited Accounts

Year Ended 31 December 2022

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**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.



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
	£	£	£	£
Income				
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
Total Income for the year	<u>43,774</u>	<u>99,845</u>	<u>143,619</u>	<u>170,119</u>
Staff Costs				
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>
Premises Costs				
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>
General Administrative Costs				
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>
Legal and Professional Costs				
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>
Total Expenditure for the year	<u>33,798</u>	<u>90,656</u>	<u>124,453</u>	<u>194,107</u>
(Deficit) / Surplus for the year	<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	£	£	£	£
Fixed Assets					
Equipment	5	1,557	0	1,557	1,946
Current Assets					
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
		<u>50,416</u>	<u>27,530</u>	<u>77,946</u>	<u>62,626</u>
Current Liabilities		<u>(1,025)</u>	<u>(1,400)</u>	<u>(2,425)</u>	<u>0</u>
Total Current Assets		<u>49,391</u>	<u>26,130</u>	<u>75,521</u>	<u>62,626</u>
Long Term Liabilities	7	<u>(43,340)</u>	<u>0</u>	<u>(43,340)</u>	<u>(50,000)</u>
Total Assets		<u>7,608</u>	<u>26,130</u>	<u>33,738</u>	<u>14,572</u>
Reserves					
Opening Retained Earnings		(2,369)	16,941	14,572	38,560
(Deficit) / Surplus for year		<u>9,977</u>	<u>9,189</u>	<u>19,166</u>	<u>(23,988)</u>
Closing Retained Earnings		<u>7,608</u>	<u>26,130</u>	<u>33,738</u>	<u>14,572</u>

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



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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 legacy is 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

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

6 Current assets

	2022	2021
	£	£
Amounts falling due within one year:		
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

	2022	2021
	£	£
Amounts falling due within one year:		
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

	2022	2021
	£	£
Amounts falling due after one year:		
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.

	Owed to Jigsaw		Owed to Jigsaw	
	@ Dec 21	Received	Spent	@ Dec 22
	£	£	£	£
DFC	-7,163	58,444	-72,566	-21,284
Youth Access	0	13,810	-22,154	-8,344
Comic Relief	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

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