

Jigsaw Community Counselling Centre

Company No. NI605511

Director's Report and Unaudited Accounts

Year Ended 31 December 2024

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**Jigsaw Community Counselling Centre
Company Information**

Directors

Derek Harkness (Resigned)

Emma Clarke Beattie

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 their report and accounts for the year ended 31 December 2024.

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 (Resigned 1st July 2024)

Emma Clarke Beattie

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

Emma Beattie

Director

18th March 2025

Jigsaw Community Counselling Centre
Detailed Income and Expenditure Account
For the year ended 31 December 2024

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Income				
Grant income	41,237	86,982	128,219	73,811
Counselling Fees	13,261	0	13,261	10,589
Donations	3,315	0	3,315	16,718
Total Income for the year	<u>57,813</u>	<u>86,982</u>	<u>144,795</u>	<u>101,118</u>
Staff Costs				
Wages and salaries	975	62,410	63,385	60,008
Training Costs	226	0	226	1,043
Travel and subsistence	762	0	762	140
	<u>1,963</u>	<u>62,410</u>	<u>64,373</u>	<u>61,191</u>
Premises Costs				
Rent	5,940	0	5,940	5,720
Light, Heat and power	1,895	0	1,895	798
Maintenance and repairs	0	0	0	120
	<u>7,835</u>	<u>0</u>	<u>7,835</u>	<u>6,638</u>
General Administrative Costs				
Depreciation	344	0	344	311
Bank charges	190	0	190	193
Loan interest	865	0	865	1,016
Cost of online donations	0	0	0	198
Insurances	353	0	353	441
Software and IT costs	857	0	857	396
Telephone and broadband	2,948	0	2,948	2,693
General administration charges	3,292	0	3,292	2,395
Sundry expenses	50	0	50	200
	<u>8,899</u>	<u>0</u>	<u>8,899</u>	<u>7,843</u>
Legal and Professional Costs				
Accountancy and bookkeeping	1,138	0	1,138	1,100
Professional Fees	2,380	0	2,380	4,170
Counselling Fees	9,736	26,075	35,811	61,623
	<u>13,254</u>	<u>26,075</u>	<u>39,329</u>	<u>66,893</u>
Total Expenditure for the year	<u>31,951</u>	<u>88,485</u>	<u>120,436</u>	<u>142,565</u>
(Deficit) / Surplus for the year	<u>25,863</u>	<u>(1,503)</u>	<u>24,359</u>	<u>(41,447)</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 2024

				2024	2023
	Note	Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed Assets					
Equipment	5	1,380	0	1,380	1,246
Current Assets					
Bank and Cash	6	32,825	1,515	34,340	30,112
Trade Debtors	6	7,030	0	7,030	7,250
Other Debtors	6	0	0	0	4,853
		39,855	1,515	41,370	42,215
Current Liabilities					
		(1,900)	0	(1,900)	(17,187)
Total Current Assets					
		37,955	1,515	39,470	25,028
Long Term Liabilities					
	7	(24,199)	0	(24,199)	(33,983)
Total Assets					
		15,136	1,515	16,651	(7,709)
Reserves					
Opening Retained Earnings		(10,727)	3,018	(7,709)	33,738
(Deficit) / Surplus for year		25,863	(1,503)	24,360	(41,447)
Closing Retained Earnings					
		15,136	1,515	16,651	(7,709)

For the year ended 31 December 2024 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 20th March 2025



Signed on behalf of the board

Emma Beattie

Director

18th March 2025

Jigsaw Community Counselling Centre
Notes to the financial statements
For the year ended 31 December 2024

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 trustees of the charity have considered 'Going Concern' and confirmed that the charity has sufficient resources to meet their commitments for at least the next 12 months. Therefore 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 2024

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 5 (2023 - 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 2024

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 2024	1,946
Additions	478
At 31 December 2024	<u>2,424</u>
Depreciation	
At 1 January 2024	700
Charge for year	344
At 31 December 2024	<u>1,044</u>
Net Book Value	
At 1 January 2024	<u>1,246</u>
At 31 December 2024	<u>1,380</u>

6 Current assets

	2024	2023
	£	£
Amounts falling due within one year:		
Cash at bank and in hand	34,340	30,112
Debtors	7,030	7,250
Other Debtors	0	2,375
PAYE	0	2,478
	<u>41,370</u>	<u>42,215</u>

7 Current Liabilities

	2024	2023
	£	£
Amounts falling due within one year:		
Accruals	1,900	950
Deferred grant income	0	16,237
PAYE	0	0
	<u>1,900</u>	<u>17,187</u>

Jigsaw Community Counselling Centre
Notes to the financial statements (Continued)
For the year ended 31 December 2024

8 Long term liabilities

	2024	2023
	£	£
Amounts falling due after one year:		
BBLS Loan	<u>24,199</u>	<u>33,983</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.

	Opening Debtor @ Dec 23	Received	Spent	Deferred Income @ Dec 24
	£	£	£	£
DFC	<u>-16,237</u>	<u>-69,906</u>	<u>86,143</u>	<u>0</u>

	Opening Debtor @ Dec 23	Received	Spent	Closing Debtor @ Dec 24
	£	£	£	£
Youth Access	<u>7,250</u>	<u>-24,326</u>	<u>17,076</u>	<u>0</u>

10 Related Party Transactions

	2024	2023
	£	£
Remuneration of key management personnel is as follows:		
Aggregate Compensation	<u>31,463</u>	<u>30,600</u>