

COMPANY REGISTRATION NUMBER NI054802

**AURORA COUNSELLING SERVICES
(COMPANY LIMITED BY GUARANTEE)**

ACCOUNTS

31 OCTOBER 2022

Charity Number XR 14107

**AURORA COUNSELLING SERVICES
(COMPANY LIMITED BY GUARANTEE)**

ACCOUNTS

YEAR ENDED 31 OCTOBER 2022

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AURORA COUNSELLING SERVICES (COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 OCTOBER 2022

The trustees, who are also directors for the purposes of company law, present their report and the unaudited accounts of the charity for the year ended 31 October 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Aurora Counselling Services
(Company Limited by Guarantee)

Charity registration number XR 14107

Company registration number NI054802

Registered office 46B Racecourse Road
Derry
BT48 8DS

The trustees

The trustees who served the charity during the period were as follows:

Terry Downey (Director)
Joan Collumb (Director)
Bronagh McMonagle (Secretary)
John Kelly (Director)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Aurora Counselling Services is a company limited by guarantee and accepted as charitable by HMRC under reference XR 14107. The company was incorporated on 19th April 2005. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association. The liability of members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

Recruitment and Appointment of the Trustees

Under the requirements of the Memorandum and Articles of Association unless otherwise determined by the company in General Meeting the number of Trustees shall not be less than four. Trustees are elected to serve only until the next Annual General Meeting at which they shall be eligible for re-election. All members of the Board of Trustees give their time voluntarily and received no benefits from the charity.

AURORA COUNSELLING SERVICES (COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 OCTOBER 2022

OBJECTIVES AND ACTIVITIES

Aurora Counselling Services is a not-for-profit organisation committed to making a positive difference in the community. The company is established to relieve suffering and distress and advance education among people in Derry and the surrounding area without distinction of age, religion, sex, or political opinion, and in particular to provide counselling and support services to people in need. While committed to providing professional quality advice services to clients, our primary goals are social improvement. We aim to make a difference by:

1. Generating income to invest in future community regeneration.
2. Providing a high-quality local service to the community.

We deliver a variety of therapeutic services to adults, teenagers and children presenting with emotional and mental wellbeing difficulties. We offer counselling, cognitive behavioural therapy, psychotherapy, complementary therapies, life coaching and personal development programmes.

ACHIEVEMENTS AND PERFORMANCE

During year end October 2022, Aurora provided talking therapies and wellbeing services to 145 adults and 48 children and young people. This was supported by funding from Victims and Survivors Service and contracts with schools and GP's . Funding was also received from Community Foundation Northern Ireland to develop an interactive app to support children develop emotional literacy skills and to provide information to parents. We worked in partnership with Kippie CIC to begin development of the app. As we approach the year end we have begun to expand our service model, offering access to a systemic family practitioner. We will also be working in partnership with Kidz Playtime CIC to offer a range of play based activities and workshops to young families to help nurture young children's emotional, social and cognitive development. We are continuing to make progress on our strategic objective of strengthening both our early intervention approach and our service provision to families.

RISK MANAGEMENT

The Trustees have a risk management strategy which consists of establishing a system of identifying risks and mitigating such risks.

The Trustees are aware of the major risks to which the charity is exposed. Where appropriate, systems of procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised through the procedures for authorisation of all transactions and projects. The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure.

AURORA COUNSELLING SERVICES (COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 OCTOBER 2022

FINANCIAL REVIEW

Total incoming resources for the year were £183,335 of which approximately 94% was generated from grants and the provision of counselling services, 5% from voluntary donations and 1% from other resources. Total resources expended by the charity were £176,444. Approximately 99% of this was expended on direct charitable activities and 1% on governance costs. The balance on total funds at the year-end was £13,778 of which £3,822 were unrestricted in nature, and £9,956 were restricted.

Reserves Policy

The trustees consider it prudent to hold monies in reserve in the event that unforeseen circumstances should lead to financial difficulties which might put the future of its employment capacity, users' well-being and general charitable work in jeopardy. The trustees have established a reserves policy to ensure the stability of the mission, programme, employment, and on-going operations of the charity. Free reserves are defined by the trustees as those funds freely available for use as the charity so determines and thereby excludes any restricted or designated funds. A formal policy on reserves has been agreed by the trustees which stipulate that reserves be maintained at a level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. A proportion of reserves are maintained in a readily realisable form. The trustee's policy is that the amount of free reserves should reflect three months expenditure plus any additional core costs. Based on 2021/22 expenditure (excluding depreciation) of £173,744 that amount would be £43,436. Free reserves as at 31st October 2022 are £13,778. The trustees continue to strive to build a general level of reserves in accordance with their policy so that they will be able to continue the current activities of the charity. In the short term, the trustees have also considered the extent to which existing activities and expenditure should be curtailed, should circumstances arise.

AURORA COUNSELLING SERVICES (COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 OCTOBER 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) and with the Statement of Recommended Practice "Accounting and Reporting by Charities". Under the relevant legislation the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and in the net movement in funds for that period. In preparing the financial statements appropriate accounting policies have been used and applied consistently, and reasonable and prudent judgements and estimates have been prepared on the going concern basis and in accordance with applicable Accounting Standards. In preparing these financial statements, the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently.
2. observe the methods and principles in the applicable Charities SORP
3. Make judgements and accounting estimates that are reasonable and prudent; and
4. Prepare Financial Statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for keeping adequate records that comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the of the state of affairs of the charity as at the end of the financial year and of its incoming resources application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

INDEPENDENT EXAMINER

Noel Crossan F.C.A has been re-appointed as independent examiner for the ensuing year.

Registered office:
46B Racecourse Road
Derry
BT48 8DS

Signed on behalf of the trustees

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Joan Collumb

AURORA COUNSELLING SERVICES (COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF AURORA COUNSELLING SERVICES (COMPANY LIMITED BY GUARANTEE)

YEAR ENDED 31 OCTOBER 2022

I report on the accounts of the charity for the year ended 31 October 2022 which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Aurora Counselling Services (Company Limited by Guarantee) 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 and that an independent examination is needed.

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 state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts 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 accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

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:

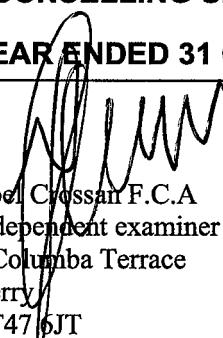
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

**AURORA COUNSELLING SERVICES
(COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF AURORA
COUNSELLING SERVICES (COMPANY LIMITED BY GUARANTEE) *(continued)***

YEAR ENDED 31 OCTOBER 2022



Noel Crossan F.C.A
Independent examiner
8 Columba Terrace
Derry
BT47 6JT

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**AURORA COUNSELLING SERVICES
(COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31 OCTOBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	9,995	-	9,995	14,520
Investment income	3	1	-	1	1
Incoming resources from charitable activities	4	9,676	163,663	173,339	171,463
TOTAL INCOMING RESOURCES		<u>19,672</u>	<u>163,663</u>	<u>183,335</u>	<u>185,984</u>
RESOURCES EXPENDED					
Charitable activities	5/6	22,406	153,078	175,484	(179,063)
Governance costs	7	-	960	960	(960)
TOTAL RESOURCES EXPENDED		<u>(22,406)</u>	<u>(154,038)</u>	<u>(176,444)</u>	<u>(180,023)</u>
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR/NET (EXPENDITURE)/INCOME FOR THE YEAR					
	8	(2,734)	9,625	6,891	5,961
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>6,556</u>	<u>331</u>	<u>6,887</u>	<u>926</u>
TOTAL FUNDS CARRIED FORWARD		<u>3,822</u>	<u>9,956</u>	<u>13,778</u>	<u>6,887</u>

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

The charity has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses have been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

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

**AURORA COUNSELLING SERVICES
(COMPANY LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL POSITION

31 OCTOBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Intangible asset	10	8,000	
Tangible assets	11	10,793	13,493
CURRENT ASSETS			
Debtors	12	11,608	21,664
Cash at bank and in hand		18,245	6,795
		<u>29,853</u>	<u>28,459</u>
CREDITORS: Amounts falling due within one year	13	<u>(18,318)</u>	<u>(12,738)</u>
NET CURRENT ASSETS		<u>11,535</u>	<u>15,721</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,328</u>	<u>29,214</u>
CREDITORS: Amounts falling due after one year		<u>(16,550)</u>	<u>(22,327)</u>
NET ASSETS		<u>13,778</u>	<u>6,887</u>
FUNDS			
Restricted income funds	14	9,956	331
Unrestricted income funds	15	3,822	6,556
TOTAL FUNDS		<u>13,778</u>	<u>6,887</u>

For the year ended 31 October 2022, the charity was entitled to exemption under Article 257A (3) of the Companies (Northern Ireland) Order 1986.

No members have required the charity to obtain an audit of its accounts for the year in question in accordance with Article 257B (2).

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

These accounts were approved by the members of the committee and authorised for issue on the 30th July 2023 and are signed on their behalf by:

Joan Collumb
Director

Company Registration Number: NI054802

The notes on pages 9 to 13 form part of these accounts.

AURORA COUNSELLING SERVICES (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

YEAR ENDED 31 OCTOBER 2022

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - over 10 years

2. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations			
Donations	<u>9,995</u>	<u>9,995</u>	<u>14,520</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank interest receivable	<u>1</u>	<u>1</u>	<u>1</u>

**AURORA COUNSELLING SERVICES
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 OCTOBER 2022

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Room Rental	-	-	-	7,200
Victims & Survivors Service	-	124,498	124,498	104,900
CLEAR	-	-	-	608
Schools Counselling Service	4,428	13,282	17,710	18,228
WHSCT	630	3,308	3,938	2,613
SRS of Mercy – Grant	-	-	-	3,000
Claudy HC	3,869	9,027	12,896	9,188
Department of Communities	-	7,059	7,059	6,519
GSAP	749	5,491	6,240	5,110
Big Lottery	-	-	-	-
CFNI Grant	-	998	998	9,600
Covid Grants and Funding	-	-	-	4,497
	<u>9,676</u>	<u>163,663</u>	<u>173,339</u>	<u>171,463</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Direct Charitable Activities	<u>22,406</u>	<u>153,078</u>	<u>175,484</u>	<u>179,063</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Purchases	6,962	-	6,962	5,088
Wages & Salaries	-	54,857	54,857	58,903
Counselling Facilitators	8,134	73,201	81,335	79,310
Rent & Rates	-	15,892	15,892	19,063
Light & heat	-	2,312	2,312	1,686
Repairs & maintenance	-	2,407	2,407	186
Insurance	-	989	989	1,074
Other motor/travel costs	-	1,080	1,080	611
Telephone	-	2,340	2,340	2,227
Other office costs	177	-	177	10
Depreciation	2,700	-	2,700	4,748
Bank Interest & Charges	2,736	-	2,736	1,452
Training Costs	-	-	-	2,100
Facilitation	780	-	780	-
Sundry Expenses	917	-	917	2,605
	<u>22,406</u>	<u>153,078</u>	<u>175,484</u>	<u>179,063</u>

**AURORA COUNSELLING SERVICES
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 OCTOBER 2022

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total Funds 2022	Total Funds 2021
	£	£	£
Direct Charitable Activities	<u>175,484</u>	<u>175,484</u>	<u>179,063</u>

7. GOVERNANCE COSTS

	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Accountancy fees	<u>960</u>	<u>960</u>	<u>960</u>

8. NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2022	2021
	£	£
Depreciation	<u>2,700</u>	<u>4,748</u>

9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	<u>54,857</u>	<u>58,903</u>
	<u>54,857</u>	<u>58,903</u>

Particulars of employees:

The average number of employees during the year, was as follows:

	2022	2021
	No.	No.
Number of Staff	<u>3</u>	<u>4</u>

No employee received remuneration of more than £60,000 during the year. (2021 - Nil).

**AURORA COUNSELLING SERVICES
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 OCTOBER 2022

10. INTANGIBLE ASSETS

	Equipment £
COST	
At 1 November 2021	-
Additions	8,000
As at 31 October 2022	<u>8,000</u>
NET BOOK VALUE	
At 31 October 2022	<u>8,000</u>
At 31 October 2021	<u>-</u>

11. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 November 2021	42,104
Additions	-
As at 31 October 2022	<u>42,104</u>
DEPRECIATION	
At 1 November 2021	28,611
Depreciation charge	<u>2,700</u>
At 31 October 2022	<u>31,311</u>
NET BOOK VALUE	
At 31 October 2022	<u>10,793</u>
At 1 November 2021	<u>13,493</u>

12. DEBTORS

	2022	2021
	£	£
Trade debtors	6,225	14,531
Other debtors	5,383	7,133
	<u>11,608</u>	<u>21,644</u>

**AURORA COUNSELLING SERVICES
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 OCTOBER 2022

13. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Taxation and social security	-	-
Bank loans and overdrafts	7,930	6,425
Other creditors	-	3,263
Accruals and deferred income	10,388	3,050
	<u>18,318</u>	<u>12,738</u>

14. CREDITORS: Amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	16,550	22,327
	<u>16,550</u>	<u>22,327</u>

15. RESTRICTED INCOME FUNDS

	Balance at 1 Nov 2021	Incoming resources	Outgoing resources	Balance at 31 Oct 2022
	£	£	£	£
Movement on Restricted Funds	<u>331</u>	<u>163,663</u>	<u>(154,038)</u>	<u>9,956</u>

16. UNRESTRICTED INCOME FUNDS

	Balance at 1 Nov 2021	Incoming resources	Outgoing resources	Balance at 31 Oct 2022
	£	£	£	£
General Funds	<u>6,556</u>	<u>19,672</u>	<u>(22,406)</u>	<u>3,822</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets/ (liabilities)	Total
	£	£	£
Restricted Income Funds:			
Movement on Restricted Funds	10,793	(837)	9,956
Unrestricted Income Funds	-	3,822	3,822
Total Funds	<u>10,793</u>	<u>2,985</u>	<u>13,778</u>