

COMPANY REGISTRATION NUMBER NI054802

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

ACCOUNTS

31 OCTOBER 2023

Charity Number XR 14107

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

ACCOUNTS

YEAR ENDED 31 OCTOBER 2023

CONTENTS	PAGE
Trustees' annual report	1
Independent examiner's report to the members	5
Statement of financial activities (incorporating the income and expenditure account)	7
Statement of Financial Position	8
Notes to the accounts	9 -13

AURORA COUNSELLING SERVICES (COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 OCTOBER 2023

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 2023.

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 2023

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 Oct 2023 Aurora provided talking therapies and wellbeing services to 122 adults and 51 children and young people supported by funding from the Victims and Survivors Service and contracts with schools and GP's.

Aurora also worked in partnership with Kidz Playtime CIC to deliver a range of play based learning programmes to parents and children to help nurture young children's cognitive, emotional and social development in line with our early intervention approach. This work was supported by funding received from the PHA small grants fund administered by the CLEAR project and by social support funding from the Victims and Survivors Service. This work has facilitated the development of stronger links between Aurora and young families across the city and has helped make our work more visible to aid ease of access and referral to our therapeutic services.

Additionally, we also piloted the delivery of family therapy sessions during this year with positive outcomes achieved. This has further enhanced the range of services and support we can provide to families as we seek to expand our service model and develop a more family centred focus.

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 2023

FINANCIAL REVIEW

Total incoming resources for the year were £183,902 of which approximately 99% was generated from grants and the provision of counselling services, 1% from voluntary donations and 0% from other resources. Total resources expended by the charity were £174,478. 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 £23,202 of which £3,382 were unrestricted in nature, and £19,820 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 2022/23 expenditure (excluding depreciation) of £172,320 that amount would be £43,080. Free reserves as at 31st October 2023 are £19,820. 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 2023

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 2023

I report on the accounts of the charity for the year ended 31 October 2023 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:

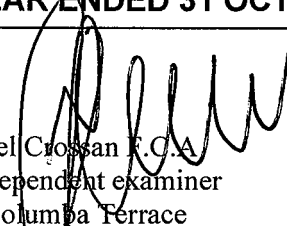
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended 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 2023


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

29/08/24.
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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 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	1,570	-	1,570	9,995
Investment income	3	3	-	3	1
Incoming resources from charitable activities	4	<u>10,575</u>	<u>171,754</u>	<u>182,329</u>	<u>173,339</u>
TOTAL INCOMING RESOURCES		<u>12,148</u>	<u>171,754</u>	<u>183,902</u>	<u>183,335</u>
RESOURCES EXPENDED					
Charitable activities	5/6	12,588	160,930	173,518	(175,484)
Governance costs	7	-	960	960	(960)
TOTAL RESOURCES EXPENDED		<u>(12,588)</u>	<u>(161,890)</u>	<u>(174,478)</u>	<u>(176,444)</u>
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR/NET (EXPENDITURE)/INCOME FOR THE YEAR					
	8	(440)	9,864	9,424	6,891
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,822</u>	<u>9,956</u>	<u>13,778</u>	<u>6,887</u>
TOTAL FUNDS CARRIED FORWARD		<u>3,382</u>	<u>19,820</u>	<u>23,202</u>	<u>13,778</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 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Intangible asset	10	8,000	8,000
Tangible assets	11	8,774	10,793
CURRENT ASSETS			
Debtors	12	8,883	11,608
Cash at bank and in hand		29,715	18,245
		38,598	29,853
CREDITORS: Amounts falling due within one year	13	(20,181)	(18,318)
NET CURRENT ASSETS		18,417	11,535
TOTAL ASSETS LESS CURRENT LIABILITIES		35,191	30,328
CREDITORS: Amounts falling due after one year		(11,989)	(16,550)
NET ASSETS		23,202	13,778
FUNDS			
Restricted income funds	14	19,820	9,956
Unrestricted income funds	15	3,382	3,822
TOTAL FUNDS		23,202	13,778

For the year ended 31 October 2023, 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 6th August 2024 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 2023

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 2023 £	Total Funds 2022 £
Donations			
Donations	<u>1,570</u>	<u>1,570</u>	<u>9,995</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	<u>3</u>	<u>3</u>	<u>1</u>

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

NOTES TO THE ACCOUNTS

YEAR ENDED 31 OCTOBER 2023

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Room Rental	-	-	-	-
Victims & Survivors Service	-	124,569	124,569	124,498
CLEAR	-	6,550	6,550	-
Schools Counselling Service	6,360	19,070	25,430	17,710
WHST	30	180	210	3,938
Claudy HC	3,390	15,820	19,210	12,896
Department of Communities	-	-	-	7,059
GSAP	795	5,565	6,360	6,240
Big Lottery	-	-	-	-
CFNI Grant	-	-	-	998
Covid Grants and Funding	-	-	-	-
	<u>10,575</u>	<u>171,754</u>	<u>182,329</u>	<u>173,339</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Direct Charitable Activities	<u>12,588</u>	<u>160,930</u>	<u>173,518</u>	<u>175,484</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Purchases	2,794	-	2,794	6,962
Wages & Salaries	-	57,748	57,748	54,857
Counselling Facilitators	3,755	71,370	75,125	81,335
Rent & Rates	-	13,500	13,500	15,892
Light & heat	-	2,545	2,545	2,312
Repairs & maintenance	-	4,936	4,936	2,407
Insurance	-	1,058	1,058	989
Other motor/travel costs	-	1,051	1,051	1,080
Telephone	-	4,172	4,172	2,340
Other office costs	475	-	475	177
Depreciation	2,158	-	2,158	2,700
Bank Interest & Charges	2,578	-	2,578	2,736
Training Costs	-	-	-	-
Facilitation	505	4,550	5,055	780
Sundry Expenses	323	-	323	917
	<u>12,588</u>	<u>160,930</u>	<u>173,518</u>	<u>175,484</u>

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

NOTES TO THE ACCOUNTS

YEAR ENDED 31 OCTOBER 2023

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total Funds 2023	Total Funds 2022
	£	£	£
Direct Charitable Activities	<u>173,518</u>	<u>173,518</u>	<u>175,484</u>

7. GOVERNANCE COSTS

	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Accountancy fees	<u>960</u>	<u>960</u>	<u>960</u>

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

This is stated after charging:

	2023	2022
	£	£
Depreciation	<u>2,158</u>	<u>2,700</u>

9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	<u>57,748</u>	<u>54,857</u>
	<u>57,748</u>	<u>54,857</u>

Particulars of employees:

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

	2023	2022
	No.	No.
Number of Staff	<u>3</u>	<u>3</u>

No employee received remuneration of more than £60,000 during the year. (2022 - Nil).

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

NOTES TO THE ACCOUNTS

YEAR ENDED 31 OCTOBER 2023

10. INTANGIBLE ASSETS

	Equipment £
COST	
At 1 November 2022	8,000
Additions	-
As at 31 October 2023	<u>8,000</u>
NET BOOK VALUE	
At 31 October 2023	<u>8,000</u>
At 31 October 2022	<u>8,000</u>

11. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 November 2022	42,104
Additions	139
As at 31 October 2023	<u>42,243</u>
DEPRECIATION	
At 1 November 2022	31,311
Depreciation charge	<u>2,158</u>
At 31 October 2023	<u>33,469</u>
NET BOOK VALUE	
At 31 October 2023	<u>8,774</u>
At 1 November 2022	<u>10,793</u>

12. DEBTORS

	2023 £	2022 £
Trade debtors	5,000	6,225
Other debtors	3,883	5,383
	<u>8,883</u>	<u>11,608</u>

AURORA COUNSELLING SERVICES

(COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

YEAR ENDED 31 OCTOBER 2023

13. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Taxation and social security	-	-
Bank loans and overdrafts	9,796	7,930
Other creditors	-	-
Accruals and deferred income	10,387	10,389
	<u>20,181</u>	<u>18,318</u>

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

	2023	2022
	£	£
Bank loans and overdrafts	11,989	16,550
	<u>11,989</u>	<u>16,550</u>

15. RESTRICTED INCOME FUNDS

	Balance at 1 Nov 2022	Incoming resources	Outgoing resources	Balance at 31 Oct 2023
	£	£	£	£
Movement on Restricted Funds	<u>9,956</u>	<u>171,754</u>	<u>(161,890)</u>	<u>19,820</u>

16. UNRESTRICTED INCOME FUNDS

	Balance at 1 Nov 2022	Incoming resources	Outgoing resources	Balance at 31 Oct 2023
	£	£	£	£
General Funds	<u>3,822</u>	<u>12,148</u>	<u>(12,588)</u>	<u>3,382</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets/ (liabilities)	Total
	£	£	£
Restricted Income Funds:			
Movement on Restricted Funds	8,774	11,046	19,820
Unrestricted Income Funds	-	3,382	3,382
Total Funds	<u>8,774</u>	<u>14,428</u>	<u>23,202</u>

