

**COMPANY REGISTRATION NUMBER NI054802**

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

**ACCOUNTS**

**31 OCTOBER 2024**

**Charity Number XR 14107**

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

**ACCOUNTS**

**YEAR ENDED 31 OCTOBER 2024**

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

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 OCTOBER 2024**

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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 2024.

### **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 (Chairperson)  
Bronagh McMonagle (Secretary)  
John Kelly (Treasurer)

### **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 2024**

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### **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**

The year 2023/ 2024 continued with the pattern of increasing demand across all demographics and enhanced complexity of referrals often meaning longer attendance periods within all services. During the year Aurora delivered talking therapies and complementary therapies to 120 adults, 30 children/ teens and 4 families with a further 56 individuals accessing play based emotional wellbeing programmes and workshops facilitated by funding provided by the Victims and Survivors service . Following on from 2022/2023 Aurora was once again awarded funding from the PHA small grants fund administered by the CLEAR project to build upon learning from the previous year. Through this grant we delivered 3 Power of play programmes to preschoolers and their parents, 2 power of play programmes to young primary school age children (4 years to 6 years) and their parents and a range of workshops to parents only covering various topics. In total we worked with 91 individuals. The project was highly praised by all who attended and acted as a natural and organic referral pathway for families in need of additional support within therapeutic services. Throughout the year we continued to work in partnership with schools and GP surgeries, providing counselling within these settings, to improve accessibility to talking therapies. In total we worked with 12 schools across the city supporting 55 children and teenagers and a further 28 patients within the Claudy GP practice. In 2024 we formed a new collaborative partnership with Culmore Community Partnership to provide play and child therapy from their new community centre for local children living in the area. The pilot worked very well, and plans are afoot to utilise the Culmore fort as an emotional wellbeing hub following renovation works. This will further increase the support that is available for the local community.

Year 2023/24 was a busy year that has seen Aurora strengthen working practices and referrals both in house and with the local community. This is a trend we intend to continue to build upon as we seek to offer individuals help with their emotional and mental health.

### **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 2024**

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### **FINANCIAL REVIEW**

Total incoming resources for the year were £173,814 of which approximately 95% was generated from grants and the provision of counselling services, 5% from voluntary donations and 0% from other resources. Total resources expended by the charity were £186,519. 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 £10,497 of which £6,568 were unrestricted in nature, and £3,929 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. Free reserves as at 31st October 2024 are £6,568. 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 2024

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### 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



30/08/2025

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 2024**

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I report on the accounts of the charity for the year ended 31 October 2024 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.

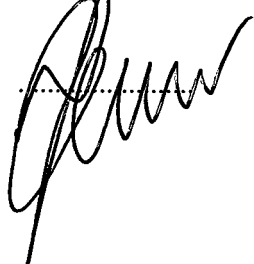
**AURORA COUNSELLING SERVICES  
(COMPANY LIMITED BY GUARANTEE)**

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

**YEAR ENDED 31 OCTOBER 2024**

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

 . 30/08/25

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

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

**YEAR ENDED 31 OCTOBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	7,646	-	7,646	1570
Investment income	3	16	-	16	3
Incoming resources from charitable activities	4	<u>9,386</u>	<u>156,766</u>	<u>166,152</u>	<u>182,329</u>
<b>TOTAL INCOMING RESOURCES</b>		<u>17,048</u>	<u>156,766</u>	<u>173,814</u>	<u>183,902</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	5/6	13,862	171,697	185,559	173,518
Governance costs	7	-	960	960	960
<b>TOTAL RESOURCES EXPENDED</b>		<u>(13,862)</u>	<u>(172,657)</u>	<u>(186,519)</u>	<u>(174,478)</u>
<b>NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR/NET (EXPENDITURE)/INCOME FOR THE YEAR</b>					
	8	3,186	(15,891)	(12,705)	9,424
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>3,382</u>	<u>19,820</u>	<u>23,202</u>	<u>13,778</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>6,568</u>	<u>3,929</u>	<u>10,497</u>	<u>23,202</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 2024**

	Note	2024 £	2023 £
<b>FIXED ASSETS</b>			
Intangible asset	10	8,000	8,000
Tangible assets	11	6,615	8,774
<b>CURRENT ASSETS</b>			
Debtors	12	18,706	8,883
Cash at bank and in hand		2,786	29,715
		21,492	38,598
<b>CREDITORS: Amounts falling due within one year</b>	13	(18,161)	(20,181)
<b>NET CURRENT ASSETS</b>		3,331	18,417
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		17,946	35,191
<b>CREDITORS: Amounts falling due after one year</b>	14	(7,449)	(11,989)
<b>NET ASSETS</b>		10,497	23,202
<b>FUNDS</b>			
Restricted income funds	15	3,929	19,820
Unrestricted income funds	16	6,568	3,382
<b>TOTAL FUNDS</b>		10,497	23,202

For the year ended 31 October 2024, 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 6<sup>th</sup> August 2024 and are signed on their behalf by:



30/08/2025

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 2024

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### 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 2024 £	Total Funds 2023 £
<b>Donations</b>			
Donations	<u>7,646</u>	<u>7,646</u>	<u>1,570</u>

### 3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank interest receivable	<u>16</u>	<u>16</u>	<u>3</u>

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

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 OCTOBER 2024**

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Room Rental	-	-	-	-
Victims & Survivors Service	-	116,858	116,858	124,569
CLEAR	-	2,760	2,760	6,550
Schools Counselling Service	5,764	19,070	24,834	25,430
WHSCCT				210
Claudy HC	1,620	7,560	9,180	19,210
Department of Communities	-	-	-	-
GSAP	1,002	7,018	8,020	6,360
Culmore Partnership	1,000	3,500	4,500	
CFNI Grant	-	-	-	-
Covid Grants and Funding	-	-	-	-
	<u>9,386</u>	<u>156,766</u>	<u>166,152</u>	<u>182,329</u>

**5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Direct Charitable Activities	<u>13,862</u>	<u>171,697</u>	<u>185,559</u>	<u>173,518</u>
	Unrestricted Funds £	Restrict ed Funds £	Total Funds 2024 £	Total Funds 2023 £
Purchases	3,443	-	3,443	2,794
Wages & Salaries		63,737	63,737	57,748
Counselling Facilitators	4,757	90,387	95,144	75,125
Rent & Rates		3,172	3,172	13,500
Light & heat	-	2,375	2,375	2,545
Repairs & maintenance		100	100	4,936
Insurance	-	941	941	1,058
Other motor/travel costs	-	1,390	1,390	1,051
Telephone	-	3,136	3,136	4,172
Other office costs	375	-	375	475
Depreciation	2,158	-	2,158	2,158
Bank Interest & Charges	1,820	-	1,820	2,578
Training Costs	-	-	-	-
Facilitation	716	6,459	7,175	5,055
Sundry Expenses	593		593	323
	<u>13,862</u>	<u>171,697</u>	<u>185,559</u>	<u>173,518</u>

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

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 OCTOBER 2024**

**6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	<b>Activities undertaken directly</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Direct Charitable Activities	<u>185,559</u>	<u>185,559</u>	<u>173,518</u>

**7. GOVERNANCE COSTS**

	<b>Restricted Funds</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy fees	<u>960</u>	<u>960</u>	<u>960</u>

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

This is stated after charging:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation	<u>2,158</u>	<u>2,158</u>

**9. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>63,737</u>	<u>57,748</u>
	<u>63,737</u>	<u>57,748</u>

**Particulars of employees:**

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

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Number of Staff	<u>3</u>	<u>3</u>

No employee received remuneration of more than £60,000 during the year. (2023 - Nil).

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

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 OCTOBER 2024**

**10. INTANGIBLE ASSETS**

	Equipment £
<b>COST</b>	
At 1 November 2023	8,000
Additions	-
As at 31 October 2024	<u>8,000</u>
<b>NET BOOK VALUE</b>	
At 31 October 2024	<u>8,000</u>
At 31 October 2023	<u>8,000</u>

**11. TANGIBLE FIXED ASSETS**

	Equipment £
<b>COST</b>	
At 1 November 2023	42,243
Additions	-
As at 31 October 2024	<u>42,243</u>
<b>DEPRECIATION</b>	
At 1 November 2023	33,469
Depreciation charge	<u>2,159</u>
At 31 October 2024	<u>35,628</u>
<b>NET BOOK VALUE</b>	
At 31 October 2024	<u>6,615</u>
At 1 November 2023	<u>8,774</u>

**12. DEBTORS**

	2024 £	2023 £
Trade debtors	18,706	5,000
Other debtors	-	3,883
	<u>18,706</u>	<u>8,883</u>

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

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 OCTOBER 2024**

**13. CREDITORS: Amounts falling due within one year**

	2024	2023
	£	£
Taxation and social security	-	-
Bank loans and overdrafts	6,967	9,796
Other creditors	-	-
Accruals and deferred income	11,195	10,387
	<u>18,161</u>	<u>20,181</u>

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

	2024	2023
	£	£
Bank loans and overdrafts	7,449	11,989
	<u>7,449</u>	<u>11,989</u>

**15. RESTRICTED INCOME FUNDS**

	Balance at 1 Nov 2023	Incoming resources	Outgoing resources	Balance at 31 Oct 2024
	£	£	£	£
Movement on Restricted Funds	<u>19,820</u>	<u>156,766</u>	<u>(172,657)</u>	<u>3,929</u>

**16. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Nov 2023	Incoming resources	Outgoing resources	Balance at 31 Oct 2024
	£	£	£	£
General Funds	<u>3,382</u>	<u>17,048</u>	<u>(13,862)</u>	<u>6,568</u>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible fixed assets	Net current assets/ (liabilities)	Total
	£	£	£
<b>Restricted Income Funds:</b>			
Movement on Restricted Funds	6,615	(2,686)	3,929
<b>Unrestricted Income Funds</b>	-	6,568	6,568
<b>Total Funds</b>	<u>6,615</u>	<u>3,882</u>	<u>10,497</u>

