

Company registered number: NI639807

Charity registered number: NIC106825

NEW LIFE COMMUNITY COUNSELLING LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

Tony Clarke

53 Andersonstown Road

Belfast

BT11 9AG

NEW LIFE COMMUNITY COUNSELLING LTD

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NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

Trustees' Annual Report (Incorporating the Director's Report)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 26 July 2016 and registered with the Charity Commission for Northern Ireland on 21 December 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI639807

Registered Charity number

NIC106825

Registered office

11a Waterloo Place
Londonderry
Northern Ireland
BT48 6BU

CHAIRPERSON

Linda M. Cowan

TRUSTEES

Linda M. Cowan
Brian Kerr
Raymon D. Cowan
Tracie Kerr
Nigel Craig

INDEPENDENT EXAMINER

Tony Clarke

53 Andersontown Road
Belfast
BT11 9AG

NEW LIFE COMMUNITY COUNSELLING LTD
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

Trustees' Annual Report (Incorporating the Director's Report)

The Trustees present their annual report together with the financial statements of the company for the 01 August 2023 to 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in not 1 to the financial statements and comply with the company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Structure, Governance and Trustees

New Life Community Counselling which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI639807, with the objective of undertaking charitable activities for the benefit of the inhabitants of Northern Ireland.

Objectives and Activities

Promote and protect the mental health of the public, in particular those living in the North West of Northern Ireland and the surrounding area through the provision of counselling and support for people in need;

Provide support and assistance to those who are suffering from emotional and personal issues, helping them find a way through their difficulties; and

Provide a safe and welcoming confidential environment for the provision of these services.

The trustees have taken into consideration the Charity Commission's instructions on public welfare while making decisions.

Achievements and Performance

One of our foremost accomplishments has been enabling clients to access therapy services during economically challenging times, particularly in Derry/Londonderry, an area marked by economic deprivation. By offering free services to the most vulnerable segments of the community, our charity has provided critical support that has been greatly valued and needed.

Furthermore, we have successfully maintained minimal waiting times, ensuring that individuals receive timely assistance when needed. This achievement has been made possible through robust and effective fundraising efforts, which have bolstered our capacity to serve promptly and efficiently. These initiatives reflect our commitment to immediate and impactful support for those facing mental health challenges.

Trustees' Annual Report (Incorporating the Director's Report)

Impacts and Benefits

Many of our clients have experienced transformative changes due to our therapeutic services. They have shifted away from unhealthy coping mechanisms, such as substance abuse and addiction, and embraced healthier alternatives that they learned through therapy. We have observed that therapy not only significantly improves the lives of our clients but also positively affects their families. This demonstrates a ripple effect; by aiding one individual, we indirectly impact numerous others, spreading benefits throughout the community. This confirms the far-reaching influence of our support and underscores the profound communal benefits of mental health interventions.

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Financial Review

The results for the year ended 31 July 2024 are set out on pages 7 and 8 of the financial statements.

The total income for the year ended 31 July 2024 amounted to £9,388 (2023:£12,148).

The total expenditure was £10,847 (2023:£10,847)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £6,296 in reserves at the year end (2023£5,627).

Reserves Policy

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

Trustees' Annual Report (Incorporating the Director's Report)

Trustees' responsibilities statement

The Trustees (who are also directors of New Life Community Counselling for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. Under company law 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 charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2016. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

New Life Community Counselling is a company limited by guarantee by its Memorandum and Articles of Association. Each members liability is limited to an amount not exceeding £1.

This report was approved by the Trustees, on 29/04/2025 and signed on behalf by:



Linda M. Cowan
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW LIFE COMMUNITY COUNSELLING LTD.

I report on the financial statements of the company for the year ended 30 June 2024 which are set out on pages 7 and 8.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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 under section 65(9)(b) of the Charities Act.

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

My role is to state whether any material matters have come to my attention giving us cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

- (a) which gives me reasonable cause to believe that in any material respect the requirements;
- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

NEW LIFE COMMUNITY COUNSELLING LTD

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW LIFE COMMUNITY
COUNSELLING LTD (continued)**

(ii) to prepare financial statements 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;

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



29/042025

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

Date:

NEW LIFE COMMUNITY COUNSELLING LTD
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 JULY 2024

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Jul-24 TOTAL £	Year to 31-Jul-23 TOTAL £
Income from:					
Donations and Legacies	2	4,788	-	4,788	3,948
Charitable Activities	3	-	4,600	4,600	8,200
Total Income		4,788	4,600	9,388	12,148
Expenditure on:					
Charitable Activities	5	4,119	6,805	10,924	10,847
Total Expenditure:		4,119	6,805	10,924	10,847
Net income/(expenditure)		669	(2,205)	(1,536)	1,301
Transfers between funds		-	-	-	-
Net movement in funds		669	(2,205)	(1,536)	1,301
<u>Reconciliation of funds</u>					
Total funds brought forward		5,627	2,205	7,832	4,382
Total funds carried forward		6,296	-	6,296	5,683

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

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

The notes on page 9 to 14 form and integral part of these accounts

NEW LIFE COMMUNITY COUNSELLING LTD
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

BALANCE SHEET			
As at 31 July 2024			
	Note	<u>2024</u>	<u>2023</u>
		£	£
Fixed Assets			
Tangible Assets		-	-
Current Assets			
Debtors	7	-	-
Cash at bank		<u>7,256</u>	<u>8,792</u>
		7,256	8,792
Liabilities			
Creditors: amounts falling due within one year	8	<u>(960)</u>	<u>(960)</u>
Net Current Assets		<u>6,296</u>	<u>7,832</u>
Net assets		<u><u>6,296</u></u>	<u><u>7,832</u></u>
Funds			
Restricted	11	-	2,205
Unrestricted	11	6,296	5,628
TOTAL FUNDS	11	<u><u>6,296</u></u>	<u><u>7,832</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board directors on 29/04/2025 and were signed on their behalf by:



 Linda M. Cowan
 Director

The notes on page 9 to 14 form and integral part of these accounts

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

New Life Community Counselling Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is: 11a Waterloo Place, Londonderry, Belfast, Northern Ireland, BT48 6BU.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, 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)" (as amended for accounting periods commencing from 1 January 2016). 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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE ACCOUNTS (continued)

1.4 Incoming resources (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor Vehicles	25% straight line
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1.7 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.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

NOTES TO THE ACCOUNTS (continued)

1.9 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.10 Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

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.

1.13 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 to be 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 where 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.

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NOTES TO THE ACCOUNTS (continued)

2 Income from Donations and Legacies

	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	Funds	Funds
	£	£	£	£
Sales & Donations	4,788	-	4,788	3,948
Totals 2024	4,788	-	4,788	3,948
Totals 2023	3,948	-	3,948	

3 Income from Charitable Activities

	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	Funds	Funds
	£	£	£	£
Comm. Foundation Grant	-	2,000	2,000	-
The Foyle Foundation	-	2,600	2,600	-
Marsh	-	-	-	500
The Benefact Trust	-	-	-	7,700
Totals 2024	-	4,600	4,600	8,200
Totals 2023	-	8,200	8,200	

4 Staff Costs and Numbers

	2024	2023
	£	£
Gross Wages and Salaries	-	-
	-	-

No employee received emoluments of more than £60,000 (2023: None)

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	Number	Number
	-	-

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NOTES TO THE ACCOUNTS (continued)

	2024			2023
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
5 <u>Payments on charitable activities</u>				
Bank fees	170	-	170	164.6
Electricity	401	-	401	378
Insurance	503	-	503	482
Rent	100	2,500	2,600	2,600
Accountancy	480	-	480	480
Sessional & Other Costs	480	4,100	4,580	6,523
Telephone	695	-	695	38
Office Costs	1,290	205	1,495	180
Total 2024	4,119	6,805	10,924	10,847
Total 2023	4,852	5,995	10,847	

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2023 - £NIL).

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023 - £NIL)

7 Debtors

	2024	2023
	£	£
Grants Receivable	-	-
	-	-

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals & Deferred Income	-	-
Other Creditors	960	960
	960	960

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £480 (2023 - £480)

10 Related party transactions

There were no related party transactions during the year.

NEW LIFE COMMUNITY COUNSELLING LTD

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 JULY 2024****NOTES TO THE ACCOUNTS (continued)****11 Statement of funds - current year**

	Balance at 1 August 2023	Income	Expense	Transfer in/out	Balance at 31 July 2024
<u>Restricted funds</u>	£	£	£	£	£
The Benefact Trust	2,205	-	(2,205)	-	-
The Foyle Foundation	-	2,600	(2,600)	-	-
Community Foundation Grant	-	2,000	(2,000)	-	-
Total restricted funds	2,205	4,600	(6,805)	-	-
<u>Unrestricted funds</u>					
General funds	5,628	4,788	(4,119)	-	6,297
Total Unrestricted funds	5,628	4,788	(4,119)	-	6,297
Total of funds - current year	7,833	9,388	(10,924)	-	6,297

12 Statement of fund - prior year

	Balance at 1 August 2022	Income	Expenditure	Transfer in/out	Balance at 31 July 2023
Total restricted funds	-	8,200	(5,995)	-	2,205
Total unrestricted funds	6,531	3,948	(4,852)	-	5,628
Total of funds - prior year	6,531	12,148	(10,847)	-	5,628