

COMPANY REGISTRATION NUMBER: NI658965
CHARITY REGISTRATION NUMBER: NIC107406

Emerge Counselling Services Limited
Company Limited by Guarantee
Unaudited Financial Statements
28 February 2022

Finegan Gibson Ltd
Chartered accountants
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Emerge Counselling Services Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 28 February 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	5	66,128	18,137	84,265	59,571
Charitable activities	6	324	12,870	13,194	6,253
Total income		<u>66,452</u>	<u>31,007</u>	<u>97,459</u>	<u>65,824</u>
Expenditure					
Expenditure on charitable activities	7,8	49,954	33,247	83,201	47,012
Total expenditure		<u>49,954</u>	<u>33,247</u>	<u>83,201</u>	<u>47,012</u>
Net income and net movement in funds		<u>16,498</u>	<u>(2,240)</u>	<u>14,258</u>	<u>18,812</u>
Reconciliation of funds					
Total funds brought forward		23,920	2,240	26,160	7,348
Total funds carried forward		<u>40,418</u>	<u>–</u>	<u>40,418</u>	<u>26,160</u>

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

The notes on pages 9 to 18 form part of these financial statements.

Emerge Counselling Services Limited

Company Limited by Guarantee

Statement of Financial Position

28 February 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	8,879	10,288
Current assets			
Debtors	15	21,082	–
Cash at bank and in hand		<u>29,967</u>	<u>22,336</u>
		51,049	22,336
Creditors: amounts falling due within one year	16	19,510	6,464
Net current assets		<u>31,539</u>	<u>15,872</u>
Total assets less current liabilities		<u>40,418</u>	<u>26,160</u>
Net assets		<u>40,418</u>	<u>26,160</u>
Funds of the charity			
Restricted funds		–	2,240
Unrestricted funds		<u>40,418</u>	<u>23,920</u>
Total charity funds	17	<u>40,418</u>	<u>26,160</u>

For the year ending 28 February 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30 March 2023, and are signed on behalf of the board by:



Ian McAllister
Trustee

The notes on pages 9 to 18 form part of these financial statements.

Emerge Counselling Services Limited

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Notes to the Financial Statements

Year ended 28 February 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in England and Wales. The address of the registered office is 18 Brambling Close, Lisburn, BT28 3PN, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Emerge Counselling Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Emerge Counselling Services Limited

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Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Equipment	-	20% straight line
Computer equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Emerge Counselling Services Limited

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Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by a guarantee and accordingly does not have any share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	66,128	–	66,128

Emerge Counselling Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Groundwork Tesco	–	3,000	3,000
DFC Covid 19	–	–	–
Department of Justice	–	3,813	3,813
EA Belfast Region	–	9,824	9,824
NIHE	–	1,500	1,500
	<u>66,128</u>	<u>18,137</u>	<u>84,265</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	43,538	–	43,538
Grants			
Groundwork Tesco	500	–	500
DFC Covid 19	15,533	–	15,533
Department of Justice	–	–	–
EA Belfast Region	–	–	–
NIHE	–	–	–
	<u>59,571</u>	<u>–</u>	<u>59,571</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Programme Income	324	–	324
Community Foundation NI	–	–	–
Ballynahinch Counselling Service	–	10,461	10,461
BCS Sub-Contract	–	2,409	2,409
	<u>324</u>	<u>12,870</u>	<u>13,194</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Programme Income	–	3,750	3,750
Community Foundation NI	–	2,503	2,503
Ballynahinch Counselling Service	–	–	–
BCS Sub-Contract	–	–	–
	<u>–</u>	<u>6,253</u>	<u>6,253</u>

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Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Counselling	39,114	33,247	72,361
Support costs	10,840	–	10,840
	<u>49,954</u>	<u>33,247</u>	<u>83,201</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Counselling	32,392	5,642	38,034
Support costs	8,978	–	8,978
	<u>41,370</u>	<u>5,642</u>	<u>47,012</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Counselling	72,361	7,626	79,987	44,162
Governance costs	–	3,214	3,214	2,850
	<u>72,361</u>	<u>10,840</u>	<u>83,201</u>	<u>47,012</u>

9. Analysis of support costs

	Counselling £	Total 2022 £	Total 2021 £
Premises	1,868	1,868	975
Communications and IT	1,563	1,563	2,062
General office	3,780	3,780	3,091
Governance costs	1,114	1,114	2,850
	<u>8,325</u>	<u>8,325</u>	<u>8,978</u>

10. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>2,931</u>	<u>2,626</u>

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Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,100</u>	<u>2,100</u>

12. Staff costs

The charity employs no staff and therefore incurred no staff costs during the year (2020: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2020:Nil).

No trustee expenses have been incurred during the year (2020:Nil).

14. Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
Cost			
At 1 March 2021	3,331	9,798	13,129
Additions	<u>1,522</u>	<u>–</u>	<u>1,522</u>
At 28 February 2022	<u>4,853</u>	<u>9,798</u>	<u>14,651</u>
Depreciation			
At 1 March 2021	666	2,175	2,841
Charge for the year	<u>2,100</u>	<u>831</u>	<u>2,931</u>
At 28 February 2022	<u>2,766</u>	<u>3,006</u>	<u>5,772</u>
Carrying amount			
At 28 February 2022	<u>2,087</u>	<u>6,792</u>	<u>8,879</u>
At 28 February 2021	<u>2,665</u>	<u>7,623</u>	<u>10,288</u>

15. Debtors

	2022	2021
	£	£
Trade debtors	(926)	–
Prepayments and accrued income	20,642	–
Other debtors	<u>1,366</u>	–
	<u>21,082</u>	<u>–</u>

Emerge Counselling Services Limited

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Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,183	2,714
Accruals and deferred income	17,327	3,750
	<u>19,510</u>	<u>6,464</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 March 2021 £	Income £	Expenditure £	Transfers £	At 28 February 2022 £
General funds	<u>23,920</u>	<u>66,452</u>	<u>(49,954)</u>	<u>—</u>	<u>40,418</u>

	At 1 March 2020 £	Income £	Expenditure £	Transfers £	At 28 February 2 021 £
General funds	<u>7,348</u>	<u>59,571</u>	<u>(41,370)</u>	<u>(1,629)</u>	<u>23,920</u>

Emerge Counselling Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 March 2021 £	Income £	Expenditure £	Transfers £	At 28 February 2022 £
CFNI - Coronavirus Community Fund	–	–	–	–	–
Warm Well & Connected Program	2,240	–	(2,240)	–	–
Ballynahinch Department of Justice	–	10,461	(10,461)	–	–
EA Belfast Region	–	3,813	(3,813)	–	–
NIHE	–	9,824	(9,824)	–	–
Groundwork Tesco	–	1,500	(1,500)	–	–
BCS Sub-Contract	–	3,000	(3,000)	–	–
	–	2,409	(2,409)	–	–
	<u>2,240</u>	<u>31,007</u>	<u>(33,247)</u>	<u>–</u>	<u>–</u>

	At 1 March 2020 £	Income £	Expenditure £	Transfers £	At 28 February 2 021 £
CFNI - Coronavirus Community Fund	–	2,503	(4,132)	1,629	–
Warm Well & Connected Program	–	3,750	(1,510)	–	2,240
Ballynahinch Department of Justice	–	–	–	–	–
EA Belfast Region	–	–	–	–	–
NIHE	–	–	–	–	–
Groundwork Tesco	–	–	–	–	–
BCS Sub-Contract	–	–	–	–	–
	<u>–</u>	<u>6,253</u>	<u>(5,642)</u>	<u>1,629</u>	<u>2,240</u>

Emerge Counselling Services Limited

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Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,879	–	8,879
Current assets	51,049	–	51,049
Creditors less than 1 year	(19,510)	–	(19,510)
Net assets	<u>40,418</u>	<u>–</u>	<u>40,418</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	10,288	–	10,288
Current assets	20,096	2,240	22,336
Creditors less than 1 year	(6,464)	–	(6,464)
Net assets	<u>23,920</u>	<u>2,240</u>	<u>26,160</u>

19. Related parties

The charity's CEO Samantha Evans is the wife of charity trustee Christopher Evans. During the year £19,051 was paid to Samantha in relation to travel & telephone expenses and to cover time spent on administration of the charity, as well as project work. £2,529 was outstanding to Samantha at year end. Charity trustee Martin Chappell is also director of MC Business Supplies. During the year £4,148 was paid to MC Business Supplies for office stationery, of which £84 was outstanding at the year end.

Emerge Counselling Services Limited

Company Limited by Guarantee

Management Information

Year ended 28 February 2022

The following pages do not form part of the financial statements.

Emerge Counselling Services Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 28 February 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	66,128	43,538
Groundwork Tesco	3,000	500
DFC Covid 19	–	15,533
Department of Justice	3,813	–
EA Belfast Region	9,824	–
NIHE	1,500	–
	<u>84,265</u>	<u>59,571</u>
Charitable activities		
Programme Income	324	3,750
Community Foundation NI	–	2,503
Ballynahinch Counselling Service	10,461	–
BCS Sub-Contract	2,409	–
	<u>13,194</u>	<u>6,253</u>
Total income	<u>97,459</u>	<u>65,824</u>

Emerge Counselling Services Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 28 February 2022

	2022	2021
	£	£
Expenditure		
Expenditure on charitable activities		
Rent	19,905	14,625
Light and heat	1,564	855
Repairs and maintenance	653	120
Insurance	849	466
Other motor/travel costs	152	100
Legal and professional fees	3,214	2,100
Telephone	1,173	625
Other office costs	2,067	470
Depreciation	2,931	2,626
Interest on bank loans and overdrafts	375	–
DetailedSOFAExpenditureOnCharitableActivitiesType2H	6,167	3,268
DetailedSOFAExpenditureOnCharitableActivitiesType4H	332	170
DetailedSOFAExpenditureOnCharitableActivitiesType5H	–	4,132
Warm Well & Connected Program	3,208	1,510
Emergency Community Fund	5,812	5,104
Event Costs	5,548	2,995
Facilitator cost	40	1,039
Supervision costs	7,291	2,094
Computer & IT costs	–	340
Equipment purchased	68	1,740
General expenses	6,246	2,382
Charitable donations	1,036	251
Staff Training	61	–
Corporation Tax	2,524	–
Operating Lease payments	462	–
Staff Expenses	2,529	–
BCS Sub-Contract	4,914	–
Dept of Justice	4,080	–
	<u>83,201</u>	<u>47,012</u>
Total expenditure	<u>83,201</u>	<u>47,012</u>
Net income	<u>14,258</u>	<u>18,812</u>

Emerge Counselling Services Limited

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Notes to the Detailed Statement of Financial Activities

Year ended 28 February 2022

	2022 £	2021 £
Expenditure on charitable activities		
Counselling		
Activities undertaken directly		
Rent	19,905	14,625
Repairs & maintenance	150	–
Travel costs	152	100
Printing, postage & stationery	2,067	470
Bank fees	375	–
Advertising & marketing	5,561	1,082
Subscriptions	332	170
CFNI Covid response	–	4,132
Warm Well & Connected Program	3,208	1,510
Emergency Community Fund	5,812	5,104
Event Costs	5,548	2,995
Facilitator cost	40	1,039
Supervision costs	7,291	2,094
Computer & IT costs	–	340
Equipment purchased	68	1,740
General expenses	6,246	2,382
Charitable donations	1,036	251
Staff Training	61	–
Corporation Tax	2,524	–
Operating Lease payments	462	–
Staff Expenses	2,529	–
BCS Sub-Contract	4,914	–
Dept of Justice	4,080	–
	<u>72,361</u>	<u>38,034</u>
Support costs		
Light & heat	1,564	855
Repairs & maintenance	503	120
Insurance	849	466
Telephone	1,173	625
Depreciation	2,931	2,626
Computer & IT costs	606	1,436
	<u>7,626</u>	<u>6,128</u>
Governance costs		
Accountancy fees	3,214	2,100
Late filing penalty	–	750
	<u>3,214</u>	<u>2,850</u>
Expenditure on charitable activities	<u>83,201</u>	<u>47,012</u>