

Emerge Counselling Services Limited

Charity No. 107406

Company No. NI658965

Trustees' Report and Unaudited Accounts

28 February 2023

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Notes to the Accounts	7 to 12
Detailed Statement of Financial Activities	13 to 14

Emerge Counselling Services Limited

Trustees Annual Report

Emerge Counselling Services

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 28 February 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. NI658965

Charity No. 107406

Registered Office

18 Brambling Close

Lisburn

BT28 3PN

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M. Chappell

C. Evans

C. Lynn

I. McAllister

S. Walsh

Accountants

AccountsReady Limited

Unit Hf6 Howard Building

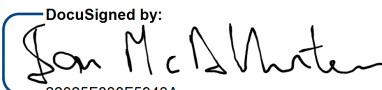
Twin Spires Centre

Belfast

BT13 2JF

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

DocuSigned by:

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Signed on behalf of the board

I. McAllister

Trustee

25 April 2024

Emerge Counselling Services Limited

Independent Examiners Report

Independent Examiner's Report to the trustees of EmERGE Counselling Services Limited

I report to the charity trustees on my examination of the financial statements of EmERGE Counselling Services Limited for the year ended 28 February 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DocuSigned by:

Grant Abernethy

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Grant Abernethy ACCA

AccountsReady Limited

Unit Hf6 Howard Building

Twin Spires Centre

Belfast

BT13 2JF

25 April 2024

Emerge Counselling Services Limited

Statement of Financial Activities

for the year ended 28 February 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	57,805	-	57,805	66,129
Charitable activities	4	56,893	-	56,893	13,194
Investments	5	-	27,637	27,637	18,137
Total		114,698	27,637	142,335	97,460
Expenditure on:					
Other	6	120,060	27,637	147,697	83,202
Total		120,060	27,637	147,697	83,202
Net gains on investments		-	-	-	-
Net (expenditure)/income	7	(5,362)	-	(5,362)	14,258
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(5,362)	-	(5,362)	14,258
Other gains and losses					
Net movement in funds		(5,362)	-	(5,362)	14,258
Reconciliation of funds:					
Total funds brought forward		40,418	-	40,418	26,160
Total funds carried forward		35,056	-	35,056	40,418

Emerge Counselling Services Limited

Summary Income and Expenditure Account

for the year ended 28 February 2023

	2023	2022
	£	£
Income	114,698	78,997
Interest and investment income	27,637	18,137
Gross income for the year	<u>142,335</u>	<u>97,134</u>
Expenditure	143,024	77,422
Depreciation and charges for impairment of fixed assets	2,362	2,931
Total expenditure for the year	<u>145,386</u>	<u>80,353</u>
Net (expenditure)/income before tax for the year	(3,051)	16,782
Tax payable	(2,311)	(2,524)
Net (expenditure)/income for the year	<u>(5,362)</u>	<u>14,258</u>

Emerge Counselling Services Limited

Balance Sheet

at 28 February 2023

Company No.	NI658965	Notes	2023 £	2022 £
Fixed assets				
Tangible assets		9	6,517	8,879
			<u>6,517</u>	<u>8,879</u>
Current assets				
Debtors		10	-	21,082
Cash at bank and in hand			28,539	29,967
			<u>28,539</u>	<u>51,049</u>
Creditors: Amount falling due within one year		11	-	(19,510)
Net current assets			28,539	31,539
Total assets less current liabilities			<u>35,056</u>	<u>40,418</u>
Net assets excluding pension asset or liability			35,056	40,418
Total net assets			<u><u>35,056</u></u>	<u><u>40,418</u></u>
The funds of the charity				
Restricted funds				
Restricted income funds		12	-	-
			<u>-</u>	<u>-</u>
Unrestricted funds				
General funds		12	35,056	40,418
			<u>35,056</u>	<u>40,418</u>
Reserves		12		
Total funds			<u><u>35,056</u></u>	<u><u>40,418</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

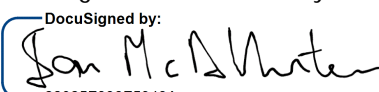
For the year ended 28 February 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 25 April 2024

And signed on its behalf by:

DocuSigned by:

 I. McAllister

Trustee

25 April 2024

for the year ended 28 February 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

Unrestricted	Total 2023	Total 2022
£	£	£
57,805	57,805	66,129
<u>57,805</u>	<u>57,805</u>	<u>66,129</u>

4 Income from charitable activities

Unrestricted	Total 2023	Total 2022
£	£	£
56,893	56,893	13,194
<u>56,893</u>	<u>56,893</u>	<u>13,194</u>

5 Income from investments

Unrestricted	Restricted	Total 2023	Total 2022
£	£	£	£
-	27,637	27,637	18,137
<u>-</u>	<u>27,637</u>	<u>27,637</u>	<u>18,137</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Corporation tax charge/(credit)	2,311	-	2,311	2,524
Premises costs	23,893	-	23,893	21,469
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,362	-	2,362	2,931
General administrative costs	87,654	27,637	115,291	53,064
Legal and professional costs	3,840	-	3,840	3,214
	<u>120,060</u>	<u>27,637</u>	<u>147,697</u>	<u>83,202</u>

7 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,362	2,931

8 Staff costs

No employee received emoluments in excess of £60,000.

Emerge Counselling Services Limited

Notes to the Accounts

9 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 March 2022	7,623	4,187	11,810
At 28 February 2023	<u>7,623</u>	<u>4,187</u>	<u>11,810</u>
Depreciation and impairment			
At 1 March 2022	831	2,100	2,931
Depreciation charge for the year	1,525	837	2,362
At 28 February 2023	<u>2,356</u>	<u>2,937</u>	<u>5,293</u>
Net book values			
At 28 February 2023	<u>5,267</u>	<u>1,250</u>	<u>6,517</u>
At 28 February 2022	<u>6,792</u>	<u>2,087</u>	<u>8,879</u>

10 Debtors

	2023	2022
	£	£
Trade debtors	-	19,716
Other debtors	-	1,366
	<u>-</u>	<u>21,082</u>

11 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	2,183
Accruals	-	17,327
	<u>-</u>	<u>19,510</u>

12 Movement in funds

	At 1 March 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 28 February 2023 £
Restricted funds:				
Restricted income funds:				
	-	714	(714)	-
	-	16,923	(16,923)	-
	-	10,000	(10,000)	-
<i>Total</i>	<u>-</u>	<u>27,637</u>	<u>(27,637)</u>	<u>-</u>
Unrestricted funds:				
General funds	40,418	114,698	(120,060)	35,056
Total funds	<u>40,418</u>	<u>142,335</u>	<u>(147,697)</u>	<u>35,056</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	6,517	6,517
Net current assets	28,539	28,539
	<u>35,056</u>	<u>35,056</u>

14 Reconciliation of net debt

	At 1 March 2022 £	Cash flows £	At 28 February 2023 £
Cash and cash equivalents	29,967	(1,428)	28,539
	<u>29,967</u>	<u>(1,428)</u>	<u>28,539</u>
Net debt	<u>29,967</u>	<u>(1,428)</u>	<u>28,539</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Emerge Counselling Services Limited

Detailed Statement of Financial Activities

for the year ended 28 February 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	57,805	-	57,805	66,129
	<u>57,805</u>	<u>-</u>	<u>57,805</u>	<u>66,129</u>
Charitable activities	56,893	-	56,893	13,194
	<u>56,893</u>	<u>-</u>	<u>56,893</u>	<u>13,194</u>
Investments	-	27,637	27,637	18,137
	<u>-</u>	<u>27,637</u>	<u>27,637</u>	<u>18,137</u>
Total income and endowments	114,698	27,637	142,335	97,460
Expenditure on:				
Other expenditure				
Corporation tax charge/(credit)	2,311	-	2,311	2,524
	<u>2,311</u>	<u>-</u>	<u>2,311</u>	<u>2,524</u>
Premises costs				
Rent	23,242	-	23,242	19,905
Light, heat and power	651	-	651	1,564
	<u>23,893</u>	<u>-</u>	<u>23,893</u>	<u>21,469</u>
General administrative costs				
Depreciation	2,362	-	2,362	2,931
Advertising and marketing	1,732	-	1,732	5,561
Bank charges	-	-	-	375
Charitable donations	-	-	-	1,036
Counselling	24,979	26,923	51,902	25,373
Event costs	10,630	-	10,630	7,871
General insurances	842	-	842	849
Office costs	2,357	-	2,357	2,679
Software, IT support and related costs	386	-	386	606
Staff expenses	37,547	-	37,547	2,529
Staff training	102	-	102	63
Subscriptions	2,400	-	2,400	332
Sundry expenses	1,761	714	2,475	4,617
Supervision costs	3,935	-	3,935	-
Telephone, fax and broadband	983	-	983	1,173
	<u>90,016</u>	<u>27,637</u>	<u>117,653</u>	<u>55,995</u>
Legal and professional costs				

Emerge Counselling Services Limited

Detailed Statement of Financial Activities

Accountancy and bookkeeping	2,340	-	2,340	3,214
Other legal and professional costs	1,500	-	1,500	-
	<u>3,840</u>	<u>-</u>	<u>3,840</u>	<u>3,214</u>
Total of expenditure of other costs	<u>120,060</u>	<u>27,637</u>	<u>147,697</u>	<u>83,202</u>
Total expenditure	120,060	27,637	147,697	83,202
Net gains on investments	-	-	-	-
Net (expenditure)/income	<u>(5,362)</u>	<u>-</u>	<u>(5,362)</u>	<u>14,258</u>
Net (expenditure)/income before other gains/(losses)	<u>(5,362)</u>	<u>-</u>	<u>(5,362)</u>	<u>14,258</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(5,362)</u>	<u>-</u>	<u>(5,362)</u>	<u>14,258</u>
Reconciliation of funds:				
Total funds brought forward	40,418	-	40,418	26,160
Total funds carried forward	<u>35,056</u>	<u>-</u>	<u>35,056</u>	<u>40,418</u>