

COMPANY REGISTRATION NUMBER: NI667318
CHARITY REGISTRATION NUMBER: NIC108096

Bright Places Counselling Services
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

PURDY QUINN

Chartered Accountants
Northern Bank House
42 Greencastle Street
KILKEEL
Co Down
BT34 4BH

Bright Places Counselling Services

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Bright Places Counselling Services

Company Limited by Guarantee

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

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Bright Places Counselling Services

Charity registration number NIC108096

Company registration number NI667318

Principal office and registered office 133 Ballinran Road
Kilkeel
Co Down
BT34 4JB

The trustees J G Graham
R S R Graham
J A Hanna (Resigned 14 June 2023)
M D Hazard
L D Norman
B M O'Hare

Independent examiner Una Cunningham FCA

Purdy Quinn Chartered Accountants
Northern Bank House
42 Greencastle Street
KILKEEL
Co Down
BT34 4BH

Bright Places Counselling Services

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 28 November 2019. The company has now been officially registered with the Charities Commission NI under Charity Number NIC 108096.

Organisational structure and decision making

The charity is managed by a committee of trustees who are appointed at the Annual General Meeting (AGM) of the charity.

A trustee must be a member of the charity or the nominated representative of an organisation that is a member of the charity.

The charity has a membership. People, who support the work of the charity and are aged 18 or over, can apply to the trustees to become a member. Once accepted by the trustees, membership lasts for 3 years and may be renewed. The trustees will keep an up-to-date membership list. The trustees may remove a person's membership if they believe it is in the best interests of the charity. The member has the right to be heard by the trustees before the decision is made.

Trustees must hold at least four meetings each year. Trustees may act by majority decision. At least three trustees must be present at the meeting to be able to take decisions.

Minutes shall be kept for every meeting.

During the year, the trustees may appoint up to two additional trustees.

They must stand down at the next AGM but are eligible to stand for election at the AGM.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The aims of Bright Places Counselling Services are as follows:

- To provide or assist in providing an appropriate and free confidential counselling service to young people in need aged 15-25 in the Southern Health and Social Care Trust.
- To promote positive health through the provision of an education outreach service to young people aged 15-25 in Southern Health and Social Care Trust.
- To link with other agencies in the area to promote positive health and well-being in Southern Health and Social Care Trust.

Bright Places Counselling Services

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance

2022-2023 has been a busy year with more referrals from various channels. We have seen an increase in referrals and more engagement with local Mental Health professionals who are now more aware of the service we offer.

This is positive, however the need for funding limits yet again our potential. We have not marketed Bright Places in the way we could if we had the funds in place to offer sessions with little wait time. On average our wait time is 8 weeks, however during some busy periods this has risen to 10 weeks.

We were able to offer over 600 sessions last year. This is an increase on the year before and again shows the need for a presence in our locality.

Plans for future periods

For Bright Places to continue to grow and offer a timely service, we need to ensure funding is secured to do so. Our Constitution determines this may be done by fundraising, grants and donations. We have received donations and undertaken fundraisers this year. We completed a collection in Asda and sent letters out to raise awareness and also asking for support and partnership from various businesses throughout the locality. We have placed collection boxes in some local shops and this passive income will be much welcomed. We will plan to create more opportunities to actively fund raise as well as apply for suitable grants.

Our partnership with Old Forge Surgery is much needed in these lean days for Charities trying to secure funding and we are thankful for their partnership. Numbers have dictated there is a need for Bright Places Counselling Services and we need to continue to work to ensure we have the funds available to provide the help and support our local community deserve

Financial review

The results for the year are set out on page 6 of the accompanying financial statements.

Bright Places Counselling Services accounts for the year record a deficit of £1,434 (2022 -surplus £3,496).

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.

Reserves policy

The Trustees have established a policy to designate funds for particular purposes, as deemed necessary by the Board, and to restrict funds which are to be used for specific purposes as laid down by the donor.

Trustees have confirmed that the charity's assets are available and adequate to fulfil the obligations of the charity.

At the balance sheet date the unrestricted reserves of the charity amounted to £2,497 (2022 - £3,931).

Bright Places Counselling Services

Company Limited by Guarantee

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

Year ended 31 March 2023

Directors' responsibilities statement

The Directors (who are also directors of Bright Places Counselling Services for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors 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 Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18 December 2023 and signed on behalf of the board of trustees by:



.....
M D Hazard
Trustee



.....
L D Norman
Trustee

Bright Places Counselling Services

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Bright Places Counselling Services

Year ended 31 March 2023

I report on the financial statements for the year ended 31 March 2023, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of the Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes 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 charity 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to 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.

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

My role is to state whether any material matters have come to my attention giving me 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 their 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.

Signed



Date: 18 December 2023

.....
Una Cunningham FCA

Purdy Quinn
42 Greencastle Street
KILKEEL
Co Down
BT34 4BH

Bright Places Counselling Services

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	–	–	3,004
Charitable activities	6	15,542	15,542	7,896
Other trading activities	7	718	718	2,170
Total income		<u>16,260</u>	<u>16,260</u>	<u>13,070</u>
Expenditure				
Expenditure on charitable activities	8,9	17,644	17,644	9,439
Other expenditure	11	50	50	135
Total expenditure		<u>17,694</u>	<u>17,694</u>	<u>9,574</u>
Net (expenditure)/income and net movement in funds		<u>(1,434)</u>	<u>(1,434)</u>	<u>3,496</u>
Reconciliation of funds				
Total funds brought forward		3,931	3,931	435
Total funds carried forward		<u>2,497</u>	<u>2,497</u>	<u>3,931</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 8 to 13 form part of these financial statements.

Bright Places Counselling Services

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 (restated) £
Current assets			
Debtors	14	1,736	1,652
Cash at bank and in hand		3,023	3,949
		<u>4,759</u>	<u>5,601</u>
Creditors: amounts falling due within one year	15	2,262	1,670
Net current assets		<u>2,497</u>	<u>3,931</u>
Total assets less current liabilities		<u>2,497</u>	<u>3,931</u>
Net assets		<u>2,497</u>	<u>3,931</u>
Funds of the charity			
Unrestricted funds		2,497	3,931
Total charity funds	16	<u>2,497</u>	<u>3,931</u>

For the year ending 31 March 2023 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 18 December 2023, and are signed on behalf of the board by:

.....
M D Hazard
Trustee

.....
L D Norman
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Bright Places Counselling Services

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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 Northern Ireland. The address of the registered office is 133 Ballinran Road, Kilkeel, Co Down, BT34 4JB.

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.

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.

Bright Places Counselling Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

Bright Places Counselling Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. Limited by guarantee

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £1.

5. Donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Donations				
Donations	–	–	404	404
Grants				
Newry Mourne & Down DC	–	–	1,000	1,000
Black Santa Grant	–	–	600	600
ASDA foundation	–	–	1,000	1,000
	<u>–</u>	<u>–</u>	<u>3,004</u>	<u>3,004</u>

Bright Places Counselling Services

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Provision of counselling services	<u>15,542</u>	<u>15,542</u>	<u>7,896</u>	<u>7,896</u>

7. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Fundraising events	<u>718</u>	<u>718</u>	<u>2,170</u>	<u>2,170</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Promote health and well-being	16,843	16,843	9,068	9,068
Support costs	<u>801</u>	<u>801</u>	<u>371</u>	<u>371</u>
	<u>17,644</u>	<u>17,644</u>	<u>9,439</u>	<u>9,439</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Promote health and well-being	16,843	300	17,143	9,199
Governance costs	<u>–</u>	<u>501</u>	<u>501</u>	<u>240</u>
	<u>16,843</u>	<u>801</u>	<u>17,644</u>	<u>9,439</u>

10. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
General office	111	111	75
Finance costs	189	189	56
Governance costs	<u>501</u>	<u>501</u>	<u>240</u>
	<u>801</u>	<u>801</u>	<u>371</u>

Bright Places Counselling Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Other expenditure

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Fundraising expenses	<u>50</u>	<u>50</u>	<u>135</u>	<u>135</u>

12. Independent examination fees

	2023	2022 <i>(restated)</i>
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>-</u>

13. Trustee remuneration and expenses

No trustee received any remuneration and no trustee claimed any expenses during the year in connection with their duties.

14. Debtors

	2023	2022 <i>(restated)</i>
	£	£
Trade debtors	<u>1,736</u>	<u>1,652</u>

15. Creditors: amounts falling due within one year

	2023	2022 <i>(restated)</i>
	£	£
Trade creditors	1,476	1,670
Accruals and deferred income	<u>786</u>	<u>-</u>
	<u>2,262</u>	<u>1,670</u>

Bright Places Counselling Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
General funds	<u>3,931</u>	<u>16,260</u>	<u>(17,694)</u>	<u>2,497</u>

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
General funds	<u>435</u>	<u>13,070</u>	<u>(9,574)</u>	<u>3,931</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	4,759	4,759
Creditors less than 1 year	<u>(2,262)</u>	<u>(2,262)</u>
Net assets	<u>2,497</u>	<u>2,497</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	5,601	5,601
Creditors less than 1 year	<u>(1,670)</u>	<u>(1,670)</u>
Net assets	<u>3,931</u>	<u>3,931</u>

18. Related parties

The directors are the ultimate controlling party of the charity.

The directors neither received nor waived any remuneration during the year (2022: £Nil).

During the year the charity paid fees of £12,580 (2022 - £7,040) to the spouse of trustee, Mr J Graham. These payments were in relation to counselling services provided to the charity by Mrs Graham. Mrs Graham also received £662 (2022 - £450) in reimbursement of expenses incurred by her in relation to her counselling role.