

New Life Community Counselling Ltd

Northern Ireland · Charity number 106825

Details

Known as	NLCC
Status	Received
Company number	639807
Registered	2017-12-21
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	67 Canterbury Park Londonderry BT47 6bx BT47 6BX
Phone	07828009610
Email	newlifecommunitycounselling@yahoo.com
Website	www.newlifecommunitycounselling.org

Activities

Purposes: 1. 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. 2. Provide support and assistance to those who are suffering from emotional and personal issues, helping them find a way through their difficulty; and 3. Provide a safe and welcoming confidential environment for the provision of these services.

What the charity does: The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Counselling/support, Religious activities

Who the charity helps: Addictions (drug/solvent/alcohol abuse), Carers, General public, Homelessness, Men, Mental health, Older people, Parents, Specific areas of deprivation, Unemployed/low income, Victim support, Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£12,175	£18,741	£0	0
2024-07-31	£9,388	£10,924	£0	0

Trustees

Name	Role	Appointed
Mr Brian Kerr		
Mr Nigel Craig		
Mr Raymond Dane Cowan		
Mrs Linda Margaret Cowan		
Mrs Tracie Kerr		

New Life Community Counselling Ltd

Northern Ireland - Charity number 106825

Accounts

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 2025

Tony Clarke

53 Andersonstown Road

Belfast

BT11 9AG

NEW LIFE COMMUNITY COUNSELLING LTD

CONTENTS	PAGE
Reference and administrative details of the charity, trustees and advisers	1
Annual Report of the Trustees	2-4
Independent Examiner Report	5-6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-14

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

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 N1639807

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
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

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 2024 to 31 July 2025.

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 key achievements has been ensuring that clients have continued access to counselling and therapy during a period of significant economic hardship, particularly within the Derry/Londonderry area, where many communities experience high levels of deprivation. Through the provision of free services to some of the most vulnerable people in the community, the charity has been able to offer vital support that has been both valued and greatly needed.

In addition, we have been successful in maintaining low waiting times, helping to ensure that individuals receive support promptly when it is most needed. This has been made possible through strong and effective fundraising efforts, which have strengthened our ability to respond efficiently and effectively. These achievements highlight our ongoing commitment to providing timely and meaningful support to those experiencing mental health difficulties.

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

Impacts and Benefits

Many of our clients have experienced significant and life-changing improvements through the support of our therapeutic services. Individuals who once relied on unhealthy coping strategies, including substance misuse and addiction, have been able to develop healthier ways of managing their difficulties through the counselling process.

We have also witnessed how the positive impact of therapy extends beyond the individual client and benefits family members and wider relationships. This highlights the ripple effect of mental health support, where helping one person can positively influence many others within the community. These outcomes demonstrate the wider-reaching value of our services and reinforce the important role that mental health intervention plays in strengthening and supporting communities.

Why the Charity Closed

Unfortunately, at the end of March 2025, I (Linda Cowan) became seriously ill with heart failure and required hospitalisation. Following medical advice, I was advised to cease all work commitments, including both my private practice and my involvement with the charity.

The trustees were informed of the situation and were given the opportunity to continue the charity's work, including the option of appointing additional trustees if required. The trustees were given time to consider this carefully; however, after discussion, they decided that they did not wish to continue operating the charity.

As a result, the decision was made to close the charity and bring its activities to an end.

Financial Review

The results for the year ended 31 July 2025 are set out on pages 7 and 8 of the financial statements.

The total income for the year ended 31 July 2025 amounted to £12,175 (2024: £9,388).

The total expenditure was £19,431 (2024: £10,924)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £ in reserves at the year end (2024: £6,296).

Disposal of Assets

Following the closure of the charity, the remaining funds were distributed by bank draft to the following organisation in accordance with the charity's governing procedures and

- Samaritans (Craigavon branch) – £1,489.68. NIC106772
- Christian Guidelines. £2,989.36. NIC103255
- Derry Baptist Fellowship – £1,489.68 NIC101124
- Marie Curie – £1,489.68. (SC038731)

Total distributed: £7,498.00

Any remaining fixtures and fittings were left within the premises, as Derry Baptist Fellowship assumed responsibility for the lease of the property following the closure of the charity.

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 15/05/2026 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 2025 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.

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

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

- (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
 - (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.



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

15/05/2026

Date:

NEW LIFE COMMUNITY COUNSELLING LTD
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 JULY 2025

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Jul-25 TOTAL £	Year to 31-Jul-24 TOTAL £
Income from:					
Donations and Legacies	2	4,375	-	4,375	4,788
Charitable Activities	3	-	7,800	7,800	4,600
Total Income		4,375	7,800	12,175	9,388
Expenditure on:					
Charitable Activities	5	10,671	7,800	18,471	10,924
Total Expenditure:		10,671	7,800	18,471	10,924
Net income/(expenditure)		(6,296)	-	(6,296)	(1,536)
Transfers between funds		-	-	-	-
Net movement in funds		(6,296)	-	(6,296)	(1,536)
<u>Reconciliation of funds</u>					
Total funds brought forward		6,296	-	6,296	7,832
Total funds carried forward		-	-	-	6,296

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

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 JULY 2025****BALANCE SHEET**
As at 31 July 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Assets		-	-
Current Assets			
Debtors	7	-	-
Cash at bank		-	7,256
		-	7,256
Liabilities			
Creditors: amounts falling due within one year	8	-	(960)
Net Current Assets		-	6,296
Net assets		-	6,296
Funds	11		
Restricted		-	-
Unrestricted		-	6,296
TOTAL FUNDS	11	-	6,296

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 2025.

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 15/05/2026 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 measured 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.

NEW LIFE COMMUNITY COUNSELLING LTD
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 JULY 2025

NOTES TO THE ACCOUNTS (continued)

2 <u>Income from Donations and Legacies</u>	2025			2024
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
Sales & Donations	4,375	-	4,375	4,788
Totals 2025	4,375	-	4,375	4,788
Totals 2024	4,788	-	4,788	

3 <u>Income from Charitable Activities</u>	2025			2024
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
John Moores Fund	-	2,500	2,500	-
TBC*	-	5,300	5,300	-
Comm. Foundation Grant	-	-	-	2,000
The Foyle Foundation	-	-	-	2,600
Totals 2025	-	7,800	7,800	4,600
Totals 2024	-	4,600	4,600	

4 <u>Staff Costs and Numbers</u>	2025	2024
	£	£
Gross Wages and Salaries	-	-
	-	-

No employee received emoluments of more than £60,000 (2024: None)

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

2025	2024
Number	Number
-	-

NEW LIFE COMMUNITY COUNSELLING LTD
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

NOTES TO THE ACCOUNTS (continued)

	2025			2024
	Unrestricted	Restricted	TOTAL	TOTAL
5 <u>Payments on charitable activities</u>	Funds	Funds	£	£
	£	£	£	£
Bank fees	251	-	251	170
Electricity	-	928	928	401
Insurance	524	-	524	503
Rent	-	2,467	2,467	2,600
Accountancy	480	-	480	480
Sessional & Other Costs	-	4,299	4,299	4,580
Telephone	514	107	621	695
Office Costs	8,902	-	8,902	1,495
Totals 2025	10,671	7,800	18,471	10,924
Totals 2024	4,119	6,805	10,924	

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2024 - £NIL).

During the year, no Trustees received any benefits in kind (2024 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2024 - £NIL).

7 Debtors

	2025	2024
	£	£
Grants Receivable	-	-
	-	-

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals & Deferred Income	-	-
Other Creditors	-	960
	-	960

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £480 (2024 - £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 2025

NOTES TO THE ACCOUNTS (continued)

11 Statement of funds - current year

	Balance at 1 August 2024	Income	Expense	Transfer in/out	Balance at 31 July 2025
	£	£	£	£	£
<u>Restricted funds</u>					
John Moores Fund	-	2,500	(2,500)	-	-
TBC*	-	5,300	(5,300)	-	-
Total restricted funds	-	7,800	(7,800)	-	-
<u>Unrestricted funds</u>					
General funds	6,297	4,375	(10,671)	-	-
Total Unrestricted funds	6,297	4,375	(10,671)	-	-
Total of funds - current year	6,297	12,175	(18,471)	-	-

12 Statement of fund - prior year

	Balance at 1 August 2023	Income	Expenditure	Transfer in/out	Balance at 31 July 2024
Total restricted funds	2,205	4,600	(6,805)	-	-
Total unrestricted funds	5,628	4,788	(4,119)	-	6,297
Total of funds - prior year	7,833	9,388	(10,924)	-	6,297

13 Post Balance sheet events

The charity has notified the Charity Commission of Northern Ireland of their closure.

New Life Community Counselling Ltd

Northern Ireland - Charity number 106825

Accounts

Company registered number: NI639807

Charity registered number: NIC106825

NEW LIFE COMMUNITY COUNSELLING LTD

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

Tony Clarke

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CONTENTS	PAGE
Reference and administrative details of the charity, trustees and advisers	1
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Independent Examiner Report	5-6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-14

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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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
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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

(Private company limited by guarantee without share capital)

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
 (Private company limited by guarantee without share capital)
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
 (Private company limited by guarantee without share capital)
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		7,256	8,792
		7,256	8,792
Liabilities			
Creditors: amounts falling due within one year	8	(960)	(960)
Net Current Assets		6,296	7,832
Net assets		6,296	7,832
Funds			
Restricted	11	-	2,205
Unrestricted	11	6,296	5,628
TOTAL FUNDS	11	6,296	7,832

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
----------------	-------------------

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.

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

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
	-	-

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

NOTES TO THE ACCOUNTS (continued)

	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
5 <u>Payments on charitable activities</u>	Funds	Funds	£	£
	£	£	£	£
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

(Private company limited by guarantee without share capital)

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

New Life Community Counselling Ltd

Northern Ireland - Charity number 106825

Accounts

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 2023**



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

NEW LIFE COMMUNITY COUNSELLING LTD

CONTENTS	PAGE
Reference and administrative details of the charity, trustees and advisers	1
Annual Report of the Trustees	2-4
Independent Examiner Report	5-6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-14

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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 2022 to 31 July 2023.

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 2023 are set out on pages 7 and 8 of the financial statements.

The total income for the year ended 31 July 2023 amounted to £12,148 (2022:£12,932).

The total expenditure was £10,847 (2022:£10,783)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £5,627 in reserves at the year end (2022:£6,531).

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.

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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 24/04/2024 and signed on behalf by:



Linda M. Cowan
Trustee

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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 31 July 2023 which are set out on pages 7 and 8.

This report is made solely to the company'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 company'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 company and the company's Trustees as a body, for my work of this report.

Respective responsibilities of trustees and examiner

As the company's Trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the financial statements 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 in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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.

Independent examiner's statement

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 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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

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.



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

24/4/24
Date: _____

NEW LIFE COMMUNITY COUNSELLING LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 JULY 2023****STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

		Unrestricted Funds	Restricted Funds	Year to 31-Jul-23 TOTAL	Year to 31-Jul-22 TOTAL
	Note	£	£	£	£
Income from:					
Donations and Legacies	2	3,948	-	3,948	4,032
Charitable Activities	3	-	8,200	8,200	8,900
Total Income		3,948	8,200	12,148	12,932
Expenditure on:					
Charitable Activities	5	4,852	5,995	10,847	10,783
Total Expenditure:		4,852	5,995	10,847	10,783
Net income/(expenditure)		(904)	2,205	1,301	2,149
Transfers between funds		-	-	-	-
Net movement in funds		(904)	2,205	1,301	2,149
<u>Reconciliation of funds</u>					
Total funds brought forward		6,531	-	6,531	4,382
Total funds carried forward		5,627	2,205	7,832	6,531

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
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

BALANCE SHEET
As at 31 July 2023

	Note	<u>2023</u>	<u>2022</u>
		£	£
Fixed Assets			
Tangible Assets		-	-
Current Assets			
Debtors	7	-	-
Cash at bank		8,792	7,011
		8,792	7,011
Liabilities			
Creditors: amounts falling due within one year	8	(960)	(480)
Net Current Assets		7,832	6,531
Net assets		7,832	6,531
Funds			
Restricted	11	2,205	-
Unrestricted	11	5,627	6,531
TOTAL FUNDS	11	7,832	6,531

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 2023.

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 24/04/2024 and were signed on their behalf by:

Linda Cowan

 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.

NEW LIFE COMMUNITY COUNSELLING LTD
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

NOTES TO THE ACCOUNTS (continued)

2 <u>Income from Donations and Legacies</u>	2023			2022
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	Funds	Funds
	£	£	£	£
Sales & Donations	3,948	-	3,948	4,032
Totals 2023	3,948	3,948	3,948	4,032
Totals 2022	4,032	-	4,032	

3 <u>Income from Charitable Activities</u>	2023			2022
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	Funds	Funds
	£	£	£	£
Comm. Foundation Grant	-	-	-	4,000
The Foyle Foundation	-	-	-	2,000
John Moores Found. Grant	-	-	-	2,500
Marsh	-	500	500	400
The Benefact Trust	-	7,700	7,700	-
Totals 2023	-	8,200	8,200	8,900
Totals 2022	-	8,900	8,900	

4 <u>Staff Costs and Numbers</u>	2023	2022
	£	£
Gross Wages and Salaries	-	-
	-	-

No employee received emoluments of more than £60,000 (2022: None)

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

2023	2022
Number	Number
-	-

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

NOTES TO THE ACCOUNTS (continued)

	2023		2022	
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
5 <u>Payments on charitable activities</u>				
Bank fees	165	-	165	153.34
Electricity	378	-	378	391
Insurance	482	-	482	644
Rent	2,100	500	2,600	2,600
Covid 19 costs	-	-	-	2,278
Accountancy	480	-	480	480
Sessional & Other Costs	1,028	5,495	6,523	4,236
Telephone	38	-	38	-
Office Costs	180	-	180	-
Total 2023	4,852	5,995	10,847	10,783
Total 2022	1,883	8,900	10,783	

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2022 - £NIL).
During the year, no Trustees received any benefits in kind (2022 - £NIL).
During the year, no Trustees received an

7 Debtors

	2023	2022
	£	£
Grants Receivable	-	-
	-	-

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals & Deferred Income	-	-
Other Creditors	960	480
	960	480

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £480 (2022 - £480)

10 Related party transactions

There were no related party transactions during the year.

NEW LIFE COMMUNITY COUNSELLING LTD
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

NOTES TO THE ACCOUNTS (continued)

11 Statement of funds - current year

	Balance at 1 August 2022	Income	Expense	Transfer in/out	Balance at 31 July 2023
	£	£	£	£	£
Restricted funds					
The Benefact Trust	-	7,700	(5,495)	-	2,205
Marsh Charitable Trust	-	500	(500)	-	-
Total restricted funds	-	8,200	(5,995)	-	2,205
Unrestricted funds					
General funds	6,531	3,948	(4,852)	-	5,628
Total Unrestricted funds	6,531	3,948	(4,852)	-	5,628
Total of funds - current year	6,532	12,148	(10,847)	-	7,833

12 Statement of fund - prior year

	Balance at 1 August 2021	Income	Expenditure	Transfer in/out	Balance at 31 July 2022
Total restricted funds	-	8,900	(8,900)	-	-
Total unrestricted funds	4,382	4,032	(1,883)	-	6,531
Total of funds - prior year	4,382	12,932	(10,783)	-	6,531

New Life Community Counselling Ltd

Northern Ireland - Charity number 106825

Annual report

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 2023



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

NEW LIFE COMMUNITY COUNSELLING LTD

CONTENTS	PAGE
Reference and administrative details of the charity, trustees and advisers	1
Annual Report of the Trustees	2-4
Independent Examiner Report	5-6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-14

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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 2022 to 31 July 2023.

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 2023 are set out on pages 7 and 8 of the financial statements.

The total income for the year ended 31 July 2023 amounted to £12,148 (2022:£12,932).

The total expenditure was £10,847 (2022:£10,783)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £5,627 in reserves at the year end (2022:£6,531).

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.

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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 24/04/2024 and signed on behalf by:



Linda M. Cowan
Trustee

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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 31 July 2023 which are set out on pages 7 and 8.

This report is made solely to the company'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 company'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 company and the company's Trustees as a body, for my work of this report.

Respective responsibilities of trustees and examiner

As the company's Trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the financial statements 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 in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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.

Independent examiner's statement


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 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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

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.



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

24/4/24

Date:

NEW LIFE COMMUNITY COUNSELLING LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 JULY 2023****STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Jul-23 TOTAL £	Year to 31-Jul-22 TOTAL £
Income from:					
Donations and Legacies	2	3,948	-	3,948	4,032
Charitable Activities	3	-	8,200	8,200	8,900
Total Income		3,948	8,200	12,148	12,932
Expenditure on:					
Charitable Activities	5	4,852	5,995	10,847	10,783
Total Expenditure:		4,852	5,995	10,847	10,783
Net income/(expenditure)		(904)	2,205	1,301	2,149
Transfers between funds		-	-	-	-
Net movement in funds		(904)	2,205	1,301	2,149
<u>Reconciliation of funds</u>					
Total funds brought forward		6,531	-	6,531	4,382
Total funds carried forward		5,627	2,205	7,832	6,531

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
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

BALANCE SHEET			
As at 31 July 2023			
		<u>2023</u>	<u>2022</u>
	Note	£	£
Fixed Assets			
Tangible Assets		-	-
Current Assets			
Debtors	7	-	-
Cash at bank		8,792	7,011
		<u>8,792</u>	<u>7,011</u>
Liabilities			
Creditors: amounts falling due within one year	8	<u>(960)</u>	<u>(480)</u>
Net Current Assets		<u>7,832</u>	<u>6,531</u>
Net assets		<u><u>7,832</u></u>	<u><u>6,531</u></u>
Funds			
Restricted	11	2,205	-
Unrestricted	11	5,627	6,531
TOTAL FUNDS	11	<u><u>7,832</u></u>	<u><u>6,531</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 2023.

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 24/04/2024 and were signed on their behalf by:

Linda Cowan

 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.

NEW LIFE COMMUNITY COUNSELLING LTD
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

NOTES TO THE ACCOUNTS (continued)

2 <u>Income from Donations and Legacies</u>	2023			2022
	Unrestricted Funds £	Restricted Funds £	TOTAL £	TOTAL £
Sales & Donations	3,948	-	3,948	4,032
Totals 2023	3,948	3,948	3,948	4,032
Totals 2022	4,032	-	4,032	

3 <u>Income from Charitable Activities</u>	2023			2022
	Unrestricted Funds £	Restricted Funds £	TOTAL £	TOTAL £
Comm. Foundation Grant	-	-	-	4,000
The Foyle Foundation	-	-	-	2,000
John Moores Found. Grant	-	-	-	2,500
Marsh	-	500	500	400
The Benefact Trust	-	7,700	7,700	-
Totals 2023	-	8,200	8,200	8,900
Totals 2022	-	8,900	8,900	

4 <u>Staff Costs and Numbers</u>	2023	2022
	£	£
Gross Wages and Salaries	-	-
	-	-

No employee received emoluments of more than £60,000 (2022: None)

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

2023	2022
Number	Number
-	-

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

NOTES TO THE ACCOUNTS (continued)

	2023		2022	
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
5 <u>Payments on charitable activities</u>				
Bank fees	165	-	165	153.34
Electricity	378	-	378	391
Insurance	482	-	482	644
Rent	2,100	500	2,600	2,600
Covid 19 costs	-	-	-	2,278
Accountancy	480	-	480	480
Sessional & Other Costs	1,028	5,495	6,523	4,236
Telephone	38	-	38	-
Office Costs	180	-	180	-
Total 2023	4,852	5,995	10,847	10,783
Total 2022	1,883	8,900	10,783	

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustees received an

7 Debtors

	<u>2023</u>	<u>2022</u>
	£	£
Grants Receivable	-	-
	-	-

8 Creditors: amounts falling due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Accruals & Deferred Income	-	-
Other Creditors	960	480
	<u>960</u>	<u>480</u>

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £480 (2022 - £480)

10 Related party transactions

There were no related party transactions during the year.

NEW LIFE COMMUNITY COUNSELLING LTD
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

NOTES TO THE ACCOUNTS (continued)

11 Statement of funds - current year

	Balance at 1 August 2022	Income	Expense	Transfer in/out	Balance at 31 July 2023
	£	£	£	£	£
Restricted funds					
The Benefact Trust	-	7,700	(5,495)	-	2,205
Marsh Charitable Trust	-	500	(500)	-	-
Total restricted funds	-	8,200	(5,995)	-	2,205
Unrestricted funds					
General funds	6,531	3,948	(4,852)	-	5,628
Total Unrestricted funds	6,531	3,948	(4,852)	-	5,628
Total of funds - current year	6,532	12,148	(10,847)	-	7,833

12 Statement of fund - prior year

	Balance at 1 August 2021	Income	Expenditure	Transfer in/out	Balance at 31 July 2022
Total restricted funds	-	8,900	(8,900)	-	-
Total unrestricted funds	4,382	4,032	(1,883)	-	6,531
Total of funds - prior year	4,382	12,932	(10,783)	-	6,531

New Life Community Counselling Ltd

Northern Ireland - Charity number 106825

Annual return

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 2023**



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

NEW LIFE COMMUNITY COUNSELLING LTD

CONTENTS	PAGE
Reference and administrative details of the charity, trustees and advisers	1
Annual Report of the Trustees	2-4
Independent Examiner Report	5-6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-14

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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 2022 to 31 July 2023.

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 2023 are set out on pages 7 and 8 of the financial statements.

The total income for the year ended 31 July 2023 amounted to £12,148 (2022:£12,932).

The total expenditure was £10,847 (2022:£10,783)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £5,627 in reserves at the year end (2022:£6,531).

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.

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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 24/04/2024 and signed on behalf by:



Linda M. Cowan
Trustee

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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 31 July 2023 which are set out on pages 7 and 8.

This report is made solely to the company'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 company'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 company and the company's Trustees as a body, for my work of this report.

Respective responsibilities of trustees and examiner

As the company's Trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the financial statements 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 in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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.

Independent examiner's statement

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 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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

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.



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

24/4/24

Date:

NEW LIFE COMMUNITY COUNSELLING LTD

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 JULY 2023****STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

		Unrestricted Funds	Restricted Funds	Year to 31-Jul-23 TOTAL	Year to 31-Jul-22 TOTAL
	Note	£	£	£	£
Income from:					
Donations and Legacies	2	3,948	-	3,948	4,032
Charitable Activities	3	-	8,200	8,200	8,900
Total Income		3,948	8,200	12,148	12,932
Expenditure on:					
Charitable Activities	5	4,852	5,995	10,847	10,783
Total Expenditure:		4,852	5,995	10,847	10,783
Net income/(expenditure)		(904)	2,205	1,301	2,149
Transfers between funds		-	-	-	-
Net movement in funds		(904)	2,205	1,301	2,149
<u>Reconciliation of funds</u>					
Total funds brought forward		6,531	-	6,531	4,382
Total funds carried forward		5,627	2,205	7,832	6,531

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
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

BALANCE SHEET			
As at 31 July 2023			
		<u>2023</u>	<u>2022</u>
	Note	£	£
Fixed Assets			
Tangible Assets		-	-
Current Assets			
Debtors	7	-	-
Cash at bank		8,792	7,011
		<u>8,792</u>	<u>7,011</u>
Liabilities			
Creditors: amounts falling due within one year	8	<u>(960)</u>	<u>(480)</u>
Net Current Assets		<u>7,832</u>	<u>6,531</u>
Net assets		<u><u>7,832</u></u>	<u><u>6,531</u></u>
Funds			
Restricted	11	2,205	-
Unrestricted	11	5,627	6,531
TOTAL FUNDS	11	<u><u>7,832</u></u>	<u><u>6,531</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 2023.

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 24/04/2024 and were signed on their behalf by:

Linda Cowan

 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
----------------	-------------------

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.

NEW LIFE COMMUNITY COUNSELLING LTD
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

NOTES TO THE ACCOUNTS (continued)

2 <u>Income from Donations and Legacies</u>	2023			2022
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
Sales & Donations	3,948	-	3,948	4,032
Totals 2023	3,948	3,948	3,948	4,032
Totals 2022	4,032	-	4,032	

3 <u>Income from Charitable Activities</u>	2023			2022
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
Comm. Foundation Grant	-	-	-	4,000
The Foyle Foundation	-	-	-	2,000
John Moores Found. Grant	-	-	-	2,500
Marsh	-	500	500	400
The Benefact Trust	-	7,700	7,700	-
Totals 2023	-	8,200	8,200	8,900
Totals 2022	-	8,900	8,900	

4 <u>Staff Costs and Numbers</u>	2023	2022
	£	£
Gross Wages and Salaries	-	-
	-	-

No employee received emoluments of more than £60,000 (2022: None)

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

2023	2022
Number	Number
-	-

NEW LIFE COMMUNITY COUNSELLING LTD
(Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

NOTES TO THE ACCOUNTS (continued)

	2023		2022	
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
5 <u>Payments on charitable activities</u>				
Bank fees	165	-	165	153.34
Electricity	378	-	378	391
Insurance	482	-	482	644
Rent	2,100	500	2,600	2,600
Covid 19 costs	-	-	-	2,278
Accountancy	480	-	480	480
Sessional & Other Costs	1,028	5,495	6,523	4,236
Telephone	38	-	38	-
Office Costs	180	-	180	-
Total 2023	4,852	5,995	10,847	10,783
Total 2022	1,883	8,900	10,783	

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2022 - £NIL).
During the year, no Trustees received any benefits in kind (2022 - £NIL).
During the year, no Trustees received an

7 Debtors

	<u>2023</u>	<u>2022</u>
	£	£
Grants Receivable	-	-
	-	-

8 Creditors: amounts falling due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Accruals & Deferred Income	-	-
Other Creditors	960	480
	<u>960</u>	<u>480</u>

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £480 (2022 - £480)

10 Related party transactions

There were no related party transactions during the year.

NEW LIFE COMMUNITY COUNSELLING LTD
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

NOTES TO THE ACCOUNTS (continued)

11 Statement of funds - current year

	Balance at 1 August 2022	Income	Expense	Transfer in/out	Balance at 31 July 2023
	£	£	£	£	£
Restricted funds					
The Benefact Trust	-	7,700	(5,495)	-	2,205
Marsh Charitable Trust	-	500	(500)	-	-
Total restricted funds	-	8,200	(5,995)	-	2,205
Unrestricted funds					
General funds	6,531	3,948	(4,852)	-	5,628
Total Unrestricted funds	6,531	3,948	(4,852)	-	5,628
Total of funds - current year	6,532	12,148	(10,847)	-	7,833

12 Statement of fund - prior year

	Balance at 1 August 2021	Income	Expenditure	Transfer in/out	Balance at 31 July 2022
Total restricted funds	-	8,900	(8,900)	-	-
Total unrestricted funds	4,382	4,032	(1,883)	-	6,531
Total of funds - prior year	4,382	12,932	(10,783)	-	6,531

New Life Community Counselling Ltd

Northern Ireland - Charity number 106825

Accounts

NEW LIFE COMMUNITY COUNSELLING LTD

Charity Number: NIC106825

Company Number: NI639807

Financial Statements

for the period 1 AUGUST 2020 to 31 JULY 2021

Community Accountancy Services

Delivering Quality Accounting Services and Training to the Voluntary Sector

Trustees Report and Financial Statements
for the period 1 AUGUST 2020 to 31 JULY 2021

Contents	Page
Charity Administration	3
Receipts and payments account	4
Statement of assets and liabilities	5
Independent examiners statement	6
Notes to the accounts	7 & 8

NEW LIFE COMMUNITY COUNSELLING LTD

Charity Number: NIC106825

The trustees present their report with the financial statements of the group for the year ended 31st July 2021 together with a Balance Sheet reflecting a balance of funds together with funds due and funds owed at the year end. These accounts have been prepared using the "receipts and payments" basis.

Reference and Administrative Information

Association Name: NEW LIFE COMMUNITY COUNSELLING LTD

Charity Number: NIC105303

Principle Address 11a Waterloo Place
Derry/Londonderry
BT48 6BU

Trustees

COWAN, Linda
COWAN, Raymond
KERR, Brian
WISNER, Joanne

Independent Examiners:

Community Accountancy Services
47 John Street
Cityside, Derry, Co Londonderry
BT48 6JY

Bankers:

AIB
92 Ann Street
Belfast
BT1 3HH

Objectives and Activities:

The objects of the charity are to:

To provide a professional counselling services to the public in Northern Ireland, without distinction of race, creed, political or religious opinion with the object of relieving the poverty, sickness and distress of those persons who are suffering from spiritual, emotional and mental issues. Have a daily drop in centre, open to all members of the community. Engage in religious preaching, teaching and pastoring. Raising awareness and understanding of the Christian faith, its beliefs and practices

**Independent examiner's report on the accounts of
NEW LIFE COMMUNITY COUNSELLING LTD**
for the period 1 AUGUST 2020 to 31 JULY 2021

I report on the accounts of the company for the year ended 31st JULY 2021, which are set out on pages 5 to 8

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (NI) 2008.

It is Community Accountancy Services NI (CASNI)'s responsibility to:

- * *examine the accounts under section 65 of the Charities Act*
- * *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*
- * *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 you as charity 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 63 of the Charities Act.
- 2 That the accounts do not accord with those accounting records.
- 3 That the accounts do not comply with the accounting requirements of the Charities Act.
- 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.

Signed:

Date:

Community Accountancy Services
47 John Street
Cityside
Derry
Co Londonderry
BT48 6JY

NEW LIFE COMMUNITY COUNSELLING LTD
Charity Number: NIC106825
for the period 1 AUGUST 2020 to 31 JULY 2021

	NOTE	2021 Restricted funds £	2021 Unrestricted funds £	2021 Total funds £
Receipts				
Donations & Grants	(2)	-	6,296	6,296
Fundraising		-	452	452
Total receipts		<u>-</u>	<u>6,747</u>	<u>6,747</u>
Payments				
Advertising		-	40	40
Electricity		-	502	502
Water Rates		-	541	541
Telephone		-	156	156
Rent		-	2,600	2,600
HG3 Business		-	347	347
Conference/Seminars		-	-	-
Subscriptions		-	288	288
Accounts Preparation & Examination		-	163	163
Bank Charges		-	155	155
Statutory Fees		-	38	38
Sessional Payments		-	1,077	1,077
Stationary		-	58	58
Insurance		-	454	454
Sundry		-	213	213
Total payments		<u>-</u>	<u>6,631</u>	<u>6,631</u>
Net receipts / (payments)		<u>-</u>	<u>117</u>	<u>117</u>
Transfers between funds		-	-	-
Cash fund balances brought forward		<u>-</u>	<u>4,265</u>	<u>4,265</u>
Cash fund balances carried forward		<u>-</u>	<u>4,382</u>	<u>4,382</u>

NEW LIFE COMMUNITY COUNSELLING LTD
Charity Number: NIC106825
as at 31st JULY 2021

	2020 Restricted funds	2020 Unrestricted funds	2020 Total funds	2020 Total funds
Current Assets				
Cash at bank	-	4,382	4,382	4,265
Debtors	-	-	-	-
Total current assets	-	4,382	4,382	4,265
Current Liabilities				
Creditors falling due within one year	-	-	-	-
Net current assets / (liabilities)	-	4,382	4,382	4,265
Total assets less current liabilities	-	4,382	4,382	4,265
Net assets	-	4,382	4,382	4,265
<u>Unrestricted Funds</u>	-	4,382	4,382	4,382
<u>Restricted Funds</u>	-	-	-	-
Total Funds	-	4,382	4,382	4,382

The Trustees acknowledge their responsibilities for:

(i) complying with the requirements of the Charity Act NI 2008 with respect to accounting records and the preparation of accounts.
and

(ii) these records have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Signature..... Chair
COWAN, Linda

Date:

NEW LIFE COMMUNITY COUNSELLING LTD
Charity Number: NIC106825
for the period 1 AUGUST 2020 to 31 JULY 2021

1 Accounting Policies

a Basis of accounting

The Management Committee have opted to prepare these accounts on a Receipts and payments basis

b Tangible Fixed Assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £500

c Pensions

Contributions are charged when they become due in accordance with the scheme rules.

d Fund accounting

Funds held by the organisation are either:

*** Unrestricted general funds**

These are funds which can be used in accordance with the organisation's objects at the discretion of the management committee.

*** Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the organisation. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

*** Designated funds**

These are funds set aside by the management committee out of unrestricted general funds equal to 3 months staffing and overhead fees in the event the group has to wind down.

NEW LIFE COMMUNITY COUNSELLING LTD
Charity Number: NIC106825
for the period 1 AUGUST 2020 to 31 JULY 2021

NOTE

Donations & Grants	(2)	2021 Restricted funds £	2021 Unrestricted funds £	2021 Total funds £	2020 Total funds £
Donations		-	6,296	6,296	12,591
HMRC Charities		-	452	452	904
		<u>-</u>	<u>6,747</u>	<u>6,747</u>	<u>13,495</u>

New Life Community Counselling Ltd

Northern Ireland - Charity number 106825

Annual report

NEW LIFE COMMUNITY COUNSELLING LTD
TRUSTEE'S REPORT FOR 2020/2021

The trustees who served the charity during the year were:

Mrs Linda Cowan

Mr Brian Kerr

Mrs Joanne Wisner – until March 2021

Mr Raymond Cowan

Mrs Tracie Kerr

Mr Nigel Craig

PRINCIPLE ACTIVITIES

The charity provide a therapeutic approach to those with emotional needs using talking therapies including a person-centred approach.

STRUCTURE AND GOVERNANCE

New Life Community Counselling (NLCC) is a company limited by guarantee, registered in Northern Ireland on 26th July 2016 and a charity registered with the Charity Commission for Northern Ireland on 21st December 2017. Its governing documents are its Memorandum and Articles of Association.

ACHIEVEMENTS AND PERFORMANCE

Unfortunately, 2021 has also been a challenging year, mainly because of Covid-19. We are still unable to offer face to face counselling. However, most of the counsellors has familiarized themselves with using Zoom software for their counselling sessions.

PLANS FOR THE FUTURE

NLCC will continue to provide excellent services and bring a wide range of benefits to the public. We are still unable to take on any new student counsellors because of the Covid pandemic.

RESPONSIBILITIES OF TRUSTEES

We were sad to see one of our Trustee's stands down due to health issues. However, we were fortunate to have engaged two new trustees, Mrs Tracie Kerr and Mr Nigel Craig. The trustees are responsible for the management and administration of the Trust, for directing the Trust's affairs and ensuring that it delivers its charitable objectives. The Trustees are also responsible for preparing the annual report and accounts. Trustees also ensures that the Trust is compliant with the board's rules as set out in it governing documents.

Signed on behalf of the Trustees. 16 December 2021

Linda Cowan

LINDA COWAN

(electronic signature)

New Life Community Counselling Ltd

Northern Ireland - Charity number 106825

Annual return

**Independent examiner's report on the accounts of
NEW LIFE COMMUNITY COUNSELLING LTD**
for the period 1 AUGUST 2020 to 31 JULY 2021

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Signed:

Date:

Community Accountancy Services
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