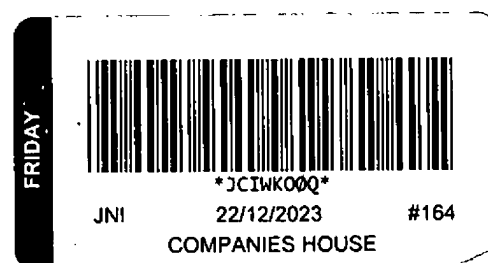


ILLUMINATE COUNSELLING LLP
REGISTERED NO: NC001705

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023



**ILLUMINATE COUNSELLING LLP
UNAUDITED ACCOUNTS
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**ILLUMINATE COUNSELLING LLP
BUSINESS INFORMATION**

Partnership	Illuminate Counselling LLP 29 Woodisland Park Newtownards BT23 7BJ
Trading address	29 Woodisland Park Newtownards BT23 7BJ
Accountants	RRAS NI Limited 25 Ardvanagh Avenue Conlig Newtownards Down BT23 7XE

**ILLUMINATE COUNSELLING LLP
APPROVAL OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

We approve these accounts, comprising the Profit and Loss account, the Balance Sheet and the related notes. We confirm that we have made available all relevant records and information.

M. McGrath

Ms Michelle McGrath

4 September 2023

ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL STATEMENTS OF ILLUMINATE COUNSELLING LLP FOR THE YEAR ENDED 31 MARCH 2023

In accordance with our terms of engagement, we have compiled the financial information of Illuminate Counselling LLP, which comprises the Profit and Loss Account, the Balance Sheet and the related notes, from the accounting records and information and explanations you have given to us.

This report is made to you, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial information that we have been engaged to compile, report to you that we have done so, and state those matters that we have agreed to state to you in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the proprietor, for our work, or for this report.

We have carried out this engagement in accordance with guidance issued by the Chartered Accountants Ireland and have complied with the Rules of Professional Conduct and the ethical guidance laid down by the Institute.

You have approved the financial information for the year ended 31 March 2023 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information



RRAS NI Limited
Chartered Accountants

25 Ardvanagh Avenue
Conlig
Newtownards
Down
BT23 7XE

4 September 2023

**ILLUMINATE COUNSELLING LLP
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
Turnover	86,523	36,025
Cost of sales	(308)	(496)
Other direct costs	(7,735)	(2,340)
Gross profit	<u>78,480</u>	<u>33,189</u>
Other income/profits	101	-
Expenses		
Legal and professional costs	1,679	536
Other finance charges	150	50
Other expenses including partnership charges	144	-
	<u>1,973</u>	<u>586</u>
Profit	<u><u>76,608</u></u>	<u><u>32,603</u></u>
Allocation of profits	£	
Ms Glenda McCormick	36,887	48.15%
Ms Michelle McGrath	39,721	51.85%
	<u><u>76,608</u></u>	<u>100%</u>

ILLUMINATE COUNSELLING LLP
BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Current assets			
Debtors/prepayments/other current assets	8,250	4,697	
Bank/building society balances	4,544	214	
	<u>12,794</u>	<u>4,911</u>	
Current liabilities			
Trade creditors/accruals	1,660	-	
Other liabilities	4,070	-	
	<u>5,730</u>	<u>-</u>	
Net current assets		<u>7,064</u>	<u>4,911</u>
Net business assets		<u>7,064</u>	<u>4,911</u>
Capital accounts			
Balance at start of period		4,911	-
Net profit		76,608	32,603
Capital introduced		11,698	-
Drawings		(86,153)	(27,692)
	2	<u>7,064</u>	<u>4,911</u>

These Accounts have been prepared in accordance with the special provisions applicable to LLPs subject to the small LLP' regime.

For the period ended 31 March 2023 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 as applied by the Limited Liability Partnerships (Accounts and Audit)(Application of the Companies Act 2006)Regulations 2008) relating to small LLPs.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

Approved by the members on 4th September 2023 and signed on its behalf by the designated member:



Michelle McGrath

Designated Member

4th September 2023

ILLUMINATE COUNSELLING LLP
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 General Information

Registered Number: NC001705
Registered Office Address: 29 Woodisland Park
Newtownards
BT23 7BJ

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 Section 1A – The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006 and in accordance with the Statement of Recommended Practice 'Accounting for Limited Liability Partnerships' issued in December 2018.

2 Capital Accounts

	At 01/04/22 £	Profit £	Capital Introduced £	Drawings £	At 31/03/23 £
Ms Glenda McCormick	1,608	36,887	4,778	(41,482)	1,791
Ms Michelle McGrath	<u>3,303</u>	<u>39,721</u>	<u>6,920</u>	<u>(44,671)</u>	<u>5,273</u>
	<u>4,911</u>	<u>76,608</u>	<u>11,698</u>	<u>(86,153)</u>	<u>7,064</u>

3 Accounting Policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Members' Remuneration and division of profits

Remuneration if paid to certain members under a contract of employment will be included as an expense in the profit and loss account.

Profits are treated as being available for discretionary division only if the LLP has an unconditional right to refuse payment of the profits of a particular year unless and until the members agree to divide them. Once agreement has been reached to divide the profits, a members' share in the profit or loss for the year is accounted for as an allocation of profits. Unallocated profits and losses remain included within 'other reserves'.

Trade Debtors

Trad and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad or doubtful debts.

Trade and other creditors

Short term creditors are measured at the transactional price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Members' Interests

Members' interests are classified as either equity or debt.

Equity interest comprise any capital introduced classified as equity, any unallocated profits, any revaluation reserve and any other reserves.

**ILLUMINATE COUNSELLING LLP
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

Loans and other debts due to members comprise any capital introduced but classified as a liability, any loans from members, amounts due to members in respect of allocated profits less drawings and any other amounts that the LLP is contractually obliged to repay to members.

Taxation

Taxation is not provided for in the accounts as taxation is the personal liability of the members. Any amounts held by the LLP on behalf of members in respect of their tax liabilities are treated as debts due to members.

4 Employees

The average numbers of persons employed during the period was 0 (2022 – 0)