

Registrar's copy

Financial Statements

For the year ended 31 December 1999

The Association of Christian Counsellors

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The Association of Christian Counsellors

Company information

Registered office 173a Wokingham Road
Reading
Berkshire. RG6 1LT

Registered company number 2791541

Registered charity number 1018559

Accountants Mazars Neville Russell
Raffety House
2-4 Sutton Court Road
Sutton
Surrey SM1 4TN

Solicitors Stephen J. Edney
20 Villa Road
Nottingham NG3 4GG

Clarks
Station Road
Reading
Berkshire RG1 1SX

Paul Settatree
Swan House
Swan Square
Haverfordwest
Dyfed SA61 2AN

The Association of Christian Counsellors

Directors' report

The directors present their report and the financial statements for the year ended 31 December 1999.

Legal and administrative information

The Association of Christian Counsellors is an incorporated charity limited by guarantee. The directors of the company are the trustees for the purposes of the Charities Act. Directors are appointed and elected in accordance with the Memorandum and Articles of Association.

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objects and activities

The company is established for the advancement of the Christian religion and education, in so far as is charitable according to the Laws of England.

During the year under review the company has continued to provide a nation-wide recognition and training framework for Christian Counsellors and to support them through training and associated activities.

The company's charitable activities for the year ended 31 December 1999 are summarised in the Statement of Financial Activities on page 4. The financial result for the year is a net decrease of £8.169 in Unrestricted Funds.

Investment powers

The company has powers to invest company money not required immediately for its objects, on such investments, securities or property as may be thought practical and fit.

Fixed assets

All assets are held to assist the company to achieve its charitable objective. Details of changes in fixed assets are shown in note 6 to the financial statements.

The Association of Christian Counsellors

Directors' report (continued)

Year 2000

The directors have taken actions to mitigate their exposure to the risks and uncertainties associated with the year 2000 and feel that the company has not been adversely affected by the changeover.

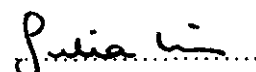
Directors

The directors set out below have held office during the period from 1 January 1999 to the date of this report unless otherwise stated.

Kathryn Bowen-Simpkins	(appointed 6 March 1999)
Elizabeth Brazell	(appointed 21 April 1999)
Ann Churchill	
Gordon Clarke	(resigned 4 December 1999)
Colin Farmer	(appointed 22 May 1999)
Sister Andrea Gavin	(appointed 4 December 1999)
Susan Giffen	(appointed 6 March 1999)
Sean Gubb	
Wendy Haslam	
Sue Hopton	
Gary McFarlane	
Julia Muir	
Rosemary Pavey	
Michael Perrott	(resigned 6 March 1999)
Eileen Smith	
Clive Taylor	(appointed 6 November 1999)
John Turner	
David Walker	
Chris Wood	(resigned 6 March 1999)
Malcolm Worsley	(resigned 16 June 1999)

The directors have prepared this report in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the board on 12 April 2000
and signed on its behalf by


J. Muir

Accountants' report to the members of

The Association of Christian Counsellors

We have examined the accounts for the year ended 31 December 1999 set out on pages 4 to 10.

Respective responsibilities of directors and reporting accountants

As described on page 1, the company's directors are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company, as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

Opinion

In our opinion the financial statements are in agreement with the accounting records kept by the company under section 221 of the Companies Act 1985. Having regard only to, and on the basis of, the information contained in those accounting records, the accounts have been drawn up in a manner consistent with the accounting requirements specified in section 249C(6) of the Act; the company satisfied the conditions for exemption from an audit of the accounts for the year specified in section 249A(4) of the Act as modified by section 249A(5) and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 249B(1).

Mazars Neville Russell

CHARTERED ACCOUNTANTS

Mazars Neville Russell
Raffety House
2-4 Sutton Court Road
Sutton
Surrey SM1 4TN

12/5/2000

The Association of Christian Counsellors

Statement of financial activities For the year ended 31 December 1999

	Notes	Unrestricted funds £	Restricted funds £	Total 1999 £	Total 1998 £
Income and expenditure					
Incoming resources	1.2				
Subscriptions, fees and levies		98,527	-	98,527	93,168
Conferences		55,275	-	55,275	-
Donations and gifts		5,000	10,174	15,174	3,365
Interest received		1,243	-	1,243	631
Other income		3,275	-	3,275	1,181
Total incoming resources		<u>163,320</u>	<u>10,174</u>	<u>173,494</u>	<u>98,345</u>
Resources expended					
Direct charitable expenditure	2	147,470	8,139	155,609	78,452
Management and administration of the Charity	3	24,019	2,035	26,054	18,721
Total resources expended		<u>171,489</u>	<u>10,174</u>	<u>181,663</u>	<u>97,173</u>
Net (outgoing) incoming resources for the year	4	(8,169)	-	(8,169)	1,172
Balances brought forward at 1 January 1999		<u>11,958</u>	<u>-</u>	<u>11,958</u>	<u>10,786</u>
Balances carried forward at 31 December 1999	10	<u>3,789</u>	<u>-</u>	<u>3,789</u>	<u>11,958</u>

The company's income and expenses all relate to continuing operations.

The company has no recognised gains or losses other than the surplus for the year, which is calculated on the historical cost basis.

The Association of Christian Counsellors

Balance sheet at 31 December 1999

	Notes	1999 £	1998 £
Fixed assets			
Tangible assets	6	4,567	3,717
Current assets			
Stock	7	-	378
Debtors	8	7,401	4,478
Cash at bank and in hand		7,939	53,869
		<u>15,340</u>	<u>58,725</u>
Creditors – Amounts falling due within one year	9	(16,118)	(50,484)
Net current (liabilities) assets		<u>(778)</u>	<u>8,241</u>
Total assets less current liabilities		<u>3,789</u>	<u>11,958</u>
Capital and reserves			
Unrestricted – General fund	10	3,789	11,958
Restricted fund	11	-	-
		<u>3,789</u>	<u>11,958</u>

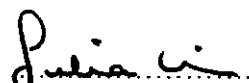
In the directors' opinion, for the year ended 31 December 1999, the company was entitled to exemption from the requirement to have an audit under the provisions of section 249A(2) of the Companies Act 1985. No notice has been deposited with the company under section 249B(2) of that Act requiring an audit to be carried out.

The directors acknowledge their responsibility for

- (a) ensuring the company keeps accounting records in accordance with section 221 of the Companies Act 1985; and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its surplus or deficit for that financial year in accordance with the requirement of section 226 of the Companies Act 1985 and which otherwise comply with the accounting requirements of that Act relating to accounts so far as they are applicable to the company.

These accounts have been prepared in accordance with the special provision of Part VII of the Companies Act 1985 relating to small companies.

Approved by the board on 12 April 2000
and signed on its behalf by


J. Muir, Director

The Association of Christian Counsellors

Notes to the financial statements For the year ended 31 December 1999

1 Accounting policies

The financial statements have been prepared in accordance with applicable accounting standards and conform with the Statement of Recommended Practice "Accounting by Charities".

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Funds

The general fund represents the funds of the Charity that are not subject to restrictions regarding their use, and is available for the general purposes of the Charity. The purpose of the restricted fund is disclosed in Note 11 to the financial statements.

1.3 Incoming resources

Income represents amounts receivable excluding value added tax in respect of the provision of goods and services to members and customers.

1.4 Direct Charitable Expenditure

Direct charitable expenditure represents the costs of supporting Christian Counsellors through training and associated activities. It includes the costs of conferences, newsletters, maintaining accreditation records together with costs incurred in supporting the charitable activities.

1.5 Management and Administration of the Charity

Costs included in Management and Administration of the Charity include the costs of compliance with constitutional and statutory requirements and an appropriate proportion of the costs of the Executive Committee and general office expenditure.

1.6 Depreciation

Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a straight-line basis over their estimated useful lives at the following rates:

Leasehold property	Over 3 years
Office equipment	Over 3 years
Office furniture	Over 10 years

1.7 Stock

Stock is stated at the lower of cost and net realisable value. Cost is calculated using the first-in-first-out method and consists of materials cost only.

1.8 Leases

All leases are treated as operating leases with rentals payable being charged on a straight-line basis over the term of the lease.

The Association of Christian Counsellors

Notes to the financial statements

For the year ended 31 December 1999

1 Accounting policies (continued)

1.9 Foreign Exchange

Assets, liabilities, revenues and costs expressed in foreign currencies are translated into sterling at the rate ruling at the balance sheet date. Any difference between this treatment and treatment per SSAP 20 "Foreign Currency Translation" is not considered material.

2 Direct Charitable Expenditure

	Unrestricted funds £	Restricted funds £	Total 1999 £	Total 1998 £
Salaries	34,126	8,139	42,265	27,402
Accreditation and trading fees	2,977	-	2,977	3,046
Newsletter	11,289	-	11,289	8,581
Conference expenditure	44,744	-	44,744	-
Irrecoverable VAT	4,964	-	4,964	-
Depreciation	2,447	-	2,447	1,577
Support costs:				
Executive costs	20,500	-	20,500	15,923
Regional branch costs	4,327	-	4,327	4,054
Office and other administration costs	18,804	-	18,804	17,869
Car lease	3,292	-	3,292	-
	<u>147,470</u>	<u>8,139</u>	<u>155,609</u>	<u>78,452</u>

3 Management and administration of the Charity

	Unrestricted funds £	Restricted funds £	Total 1999 £	Total 1998 £
Executive costs	5,125	-	5,125	3,981
Salaries	8,531	2,035	10,566	6,851
Office and administration costs	4,701	-	4,701	4,467
Professional fees	1,365	-	1,365	2,015
Regional branch administration	1,082	-	1,082	1,013
Depreciation	612	-	612	394
VAT surcharges	2,603	-	2,603	-
	<u>24,019</u>	<u>2,035</u>	<u>26,054</u>	<u>18,721</u>

It has been estimated that generally 80% of costs relating to work carried out at the charity's office are in support of charitable activities and 20% are in respect of management and administration.

The Association of Christian Counsellors

Notes to the financial statements For the year ended 31 December 1999

4 (Deficit) surplus on ordinary activities for the year

	1999	1998
	£	£
The (deficit) surplus on ordinary activities is stated after charging:		
Depreciation of owned tangible fixed assets	3,059	1,971
Lease rentals	7,105	3,796
Reporting accountants' fees	1,350	1,500
	<u> </u>	<u> </u>

5 Staff costs

During the year salary payments of £2,500 (1998: £333) were made to Mr. Pavey, the husband of a director, in respect of his services to the Association.

No other directors received any remuneration apart from the reimbursement of expenses incurred in the ordinary performance of their duties. Travel expenses amounting to £12,631 were reimbursed to seventeen directors during the year (1998: £3,754 to 11 directors).

	1999	1998
Average number of employees	8	7
	<u> </u>	<u> </u>

The Association of Christian Counsellors

Notes to the financial statements For the year ended 31 December 1999

6 Tangible fixed assets

	Leasehold property £	Office furniture and equipment £	Total £
Cost			
At 1 January 1999	1,186	15,282	16,468
Additions	-	3,909	3,909
At 31 December 1999	1,186	19,191	20,377
Depreciation			
At 1 January 1999	1,186	11,565	12,751
Charge for the year	-	3,059	3,059
At 31 December 1999	1,186	14,624	15,810
Net book value			
At 31 December 1999	-	4,567	4,567
At 31 December 1998	-	3,717	3,717

7 Stock

Stock is of literature for resale.

8 Debtors

	1999 £	1998 £
Trade debtors	1,608	-
Prepayments and accrued income	5,793	4,478
	7,401	4,478

The Association of Christian Counsellors

Notes to the financial statements For the year ended 31 December 1999

9 Creditors

	1999 £	1998 £
Other creditors	7,817	1,392
Accruals and deferred income	8,301	49,092
	<u>16,118</u>	<u>50,484</u>

10 Reconciliation of movements in capital and reserves

	Unrestricted General Fund	
	1999 £	1998 £
Balance at 1 January 1999	11,958	10,786
(Deficit) Surplus for the year	(8,169)	1,172
Balance at 31 December 1999	<u>3,789</u>	<u>11,958</u>

11 Restricted fund

The restricted fund relates to donations received specifically to cover the costs of a general secretary, appointed during the year to promote the charity and increase membership.

12 Financial commitments

At 31 December 1999 the company was committed to making the following payments under non-cancellable operating leases in the year to 31 December 2000.

	1999		1998	
	Land and buildings £	Other £	Land and buildings £	Other £
Operating leases which expire:				
Within one year	-	-	2,083	-
Within two to five years	-	5,619	-	1,296
	<u>-</u>	<u>5,619</u>	<u>2,083</u>	<u>1,296</u>

The Association of Christian Counsellors

Detailed income and expenditure account For the year ended 31 December 1999

	1999		1998	
	£	£	£	£
Turnover				
Subscriptions	62,210		57,320	
Registration fees	7,318		7,988	
Literature and tapes	3,275		1,181	
Conferences	55,275		-	
Affiliation fees	14,356		15,035	
Training fees and levies	7,715		7,182	
Regional income	6,928		5,643	
	<u> </u>	157,077	<u> </u>	94,349
Other income				
Gifts	15,174		3,365	
Bank interest received	1,243		631	
	<u> </u>	16,417	<u> </u>	3,996
		<u>173,494</u>		<u>98,345</u>
Administrative expenses				
Staffing costs and fees:				
Salaries and Employer's NI	52,831		34,253	
Executive fees	10,000		8,000	
Accreditation fees	2,977		3,046	
Travel	14,479		10,434	
Committee expenses	1,146		1,470	
Car lease	3,292		-	
	<u> </u>		<u> </u>	
	84,725		57,203	
Conference costs	44,744		-	
Office costs and administration:				
Rent, rates and utilities	4,408		4,317	
Telephone and fax	2,337		1,800	
Postage	6,290		6,189	
Stationery, tapes and books	3,894		3,172	
Printing, photocopying and newsletters	11,289		8,581	
Office expenses	3,182		3,331	
Professional fees	1,365		2,015	
Insurance	486		374	
Bank charges	280		317	
Depreciation	3,059		1,971	
Office equipment maintenance	2,628		2,826	
Regional administrative costs	5,409		5,067	
Promotion	-		10	
Irrecoverable VAT and surcharge	7,567		-	
	<u> </u>	(181,663)	<u> </u>	(97,173)
(Deficit) surplus for the year		<u>(8,169)</u>		<u>1,172</u>