

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 2000.

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 2000 are summarised in the Statement of Financial Activities on page 4. The financial result for the year is a net increase in funds of £513 (1999: £8,169 decrease).

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)

Directors

The directors set out below have held office during the period from 1 January 2000 to the date of this report unless otherwise stated.

Kathrin Bowen-Simpkins

Elizabeth Brazell

Ann Churchill

Colin Farmer

Sister Andrea Gavin

Susan Giffen

Sean Gubb

Sue Hopton

Julia Muir

Syd Platt

Clive Taylor

David Walker

Catherine Whitehead

Joan Wragg

Wendy Haslam

Gary McFarlane

Rosemary Pavey

Eileen Smith

John Turner

(Appointed 7 June 2000)

(Appointed 7 June 2000)

(Appointed 7 June 2000)

(Resigned 7 June 2000)

(Resigned 12 April 2000)

(Resigned 7 June 2000)

(Resigned 7 May 2000)

(Resigned 20 September 2000)

Welsh Regional Representative

Midlands Regional Representative

NE Regional Representative

NI Regional Representative

Chair

SE Regional Representative

NW Regional Representative

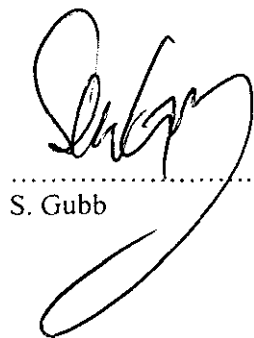
Editor of Accord

SW Regional Representative

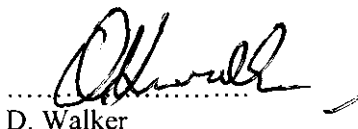
Scottish Regional Representative

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 on6-6-..... 2001
and signed on its behalf by



S. Gubb



D. Walker

Accountants' report to the members of

The Association of Christian Counsellors

We have examined the financial statements for the year ended 31 December 2000 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 financial statements. Our responsibilities, as reporting accountants are 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 financial statements 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 financial statements 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 financial statements 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).



CHARTERED ACCOUNTANTS

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

23/6/2001

The Association of Christian Counsellors

Statement of financial activities For the year ended 31 December 2000

	Notes	Unrestricted funds £	Restricted funds £	Total 2000 £	Total 1999 £
Income and expenditure					
Incoming resources	1.3				
Subscriptions, fees and levies		112,799	-	112,799	98,527
College funding		18,540	-	18,540	-
Conferences		-	-	-	55,275
Donations and gifts		4,783	19,342	24,125	15,174
Interest received		164	-	164	1,243
Other income		2,200	-	2,200	3,275
Total incoming resources		<u>138,486</u>	<u>19,342</u>	<u>157,828</u>	<u>173,494</u>
Resources expended					
Direct charitable expenditure	2	125,446	5,880	131,326	155,609
Management and administration of the Charity	3	24,519	1,470	25,989	26,054
Total resources expended		<u>149,965</u>	<u>7,350</u>	<u>157,315</u>	<u>181,663</u>
Net (outgoing) incoming resources for the year	4	(11,479)	11,992	513	(8,169)
Transfers	9	11,992	(11,992)	-	-
		<u>513</u>	<u>-</u>	<u>513</u>	<u>(8,169)</u>
Balances brought forward at 1 January 2000		<u>3,789</u>	<u>-</u>	<u>3,789</u>	<u>11,958</u>
Balances carried forward at 31 December 2000	9	<u>4,302</u>	<u>-</u>	<u>4,302</u>	<u>3,789</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 2000

	Notes	2000 £	1999 £
Fixed assets			
Tangible assets	6	2,190	4,567
Current assets			
Debtors	7	14,013	7,401
Cash at bank and in hand		43,923	7,939
		<u>57,936</u>	<u>15,340</u>
Creditors – Amounts falling due within one year	8	(55,824)	(16,118)
Net current assets (liabilities)		<u>2,112</u>	<u>(778)</u>
Total assets less current liabilities		<u>4,302</u>	<u>3,789</u>
Capital and reserves			
Unrestricted – General fund	9	4,302	3,789
Restricted fund	10	-	-
		<u>4,302</u>	<u>3,789</u>

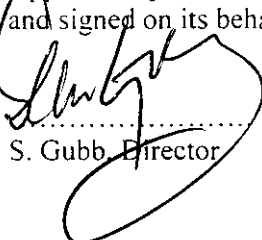
In the directors' opinion, for the year ended 31 December 2000, the company was entitled to exemption from the requirement to have an audit under the provisions of section 249A(2) of the Companies Act 1985. No notice has been deposited with the company under section 249B(2) of that Act requiring an audit 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 financial statements so far as they are applicable to the company.

These financial statements 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 on6-6-..... 2001
and signed on its behalf by


.....
S. Gubb, Director

The Association of Christian Counsellors

Notes to the financial statements For the year ended 31 December 2000

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 10 to the financial statements.

1.3 Incoming resources

Subscriptions and other fees are accounted for when received. All other income represents amounts receivable, excluding value added tax, in respect of the provision of goods and services to members and customers.

Conference fee income is taken into account in the year in which the conference takes place.

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.

The Association of Christian Counsellors

Notes to the financial statements For the year ended 31 December 2000

1 Accounting policies (continued)

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.

2 Direct Charitable Expenditure

	Unrestricted funds £	Restricted funds £	Total 2000 £	Total 1999 £
Salaries	42,575	5,880	48,455	42,265
College funding	14,328	-	14,328	-
Accreditation and trading fees	4,038	-	4,038	2,977
Newsletter	9,958	-	9,958	11,289
Conference expenditure	-	-	-	44,744
Irrecoverable VAT	616	-	616	4,964
Depreciation	1,902	-	1,902	2,447
Support costs:				
Executive costs	19,657	-	19,657	20,500
Regional branch costs	3,776	-	3,776	4,327
Office and other administration costs	24,765	-	24,765	18,804
Car lease	3,831	-	3,831	3,292
	<u>125,446</u>	<u>5,880</u>	<u>131,326</u>	<u>155,609</u>

3 Management and administration of the Charity

	Unrestricted funds £	Restricted funds £	Total 2000 £	Total 1999 £
Executive costs	4,915	-	4,915	5,125
Salaries	10,644	1,470	12,114	10,566
Office and administration costs	6,191	-	6,191	4,701
Professional fees	1,350	-	1,350	1,365
Regional branch administration	944	-	944	1,082
Depreciation	475	-	475	612
VAT surcharges	-	-	-	2,603
	<u>24,519</u>	<u>1,470</u>	<u>25,989</u>	<u>26,054</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 2000

4 Net (outgoing) incoming resources for the year

	2000 £	1999 £
The net (outgoing) incoming resources is stated after charging:		
Depreciation of owned tangible fixed assets	2,377	3,059
Lease rentals	8,119	7,105
Reporting accountants' fees	1,450	1,350

5 Staff costs

During the year salary payments of £2,500 (1999: £2,500) were made to Mr. Pavey, the husband of a director who resigned in year, 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 £4,145 were reimbursed to fifteen directors during the year (1999: £12,631 to 17 directors).

	2000	1999
Average number of employees	8	8

6 Tangible fixed assets

	Leasehold property £	Office furniture and equipment £	Total £
Cost			
At 1 January 2000 and 31 December 2000	1,186	19,191	20,377
Depreciation			
At 1 January 2000	1,186	14,624	15,810
Charge for the year	-	2,377	2,377
At 31 December 2000	1,186	17,001	18,187
Net book value			
At 31 December 2000	-	2,190	2,190
At 31 December 1999	-	4,567	4,567

The Association of Christian Counsellors

Notes to the financial statements For the year ended 31 December 2000

7 Debtors

	2000 £	1999 £
Trade debtors	905	1,608
Prepayments and accrued income	13,108	5,793
	<u>14,013</u>	<u>7,401</u>

8 Creditors – Amounts falling due within one year

	2000 £	1999 £
Other creditors	1,351	7,817
Accruals and deferred income	54,473	8,301
	<u>55,824</u>	<u>16,118</u>

9 Reconciliation of movements in funds

	Unrestricted General Fund	
	2000 £	1999 £
Balance at 1 January 2000	3,789	11,958
(Deficit) surplus for the year	(11,479)	(8,169)
Transfer from restricted fund	11,992	-
	<u>4,302</u>	<u>3,789</u>

The transfer has been made between the funds in order to match the income received in the current year, analysed as restricted funds, to the costs incurred in the previous years, analysed as unrestricted funds.

The Association of Christian Counsellors

Notes to the financial statements For the year ended 31 December 2000

10 Restricted fund

	VAT Appeal £	General Secretary £	2000 Total £	1999 Total £
Balance at 1 January 2000	-	-	-	-
Income	11,992	7,350	19,342	10,174
Expenditure	-	(7,350)	(7,350)	(10,174)
Transfer to unrestricted fund	(11,992)	-	(11,992)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance at 31 December 2000	-	-	-	-

The restricted fund relates to donations received specifically to cover the costs of the general secretary to promote the charity and increase membership and to donations received following an appeal to cover the VAT liability following a VAT inspection.

11 Financial commitments

At 31 December 2000 the company was committed to making the following payments under non-cancellable operating leases in the year to 31 December 2001.

	2000		1999	
	Land and buildings £	Other £	Land and buildings £	Other £
Operating leases which expire:				
Within one year	-	-	-	-
Within two to five years	-	5,619	-	5,619
	<u>-</u>	<u>5,619</u>	<u>-</u>	<u>5,619</u>
	-	5,619	-	5,619
	<u>-</u>	<u>5,619</u>	<u>-</u>	<u>5,619</u>

60-11500-11
Registration Number 3565729

COTSWOLD INSTRUMENT SERVICES LIMITED

Director's Report and Financial Statements

for the year ended 31 May 2001

CAROLINE OCKWELL & CO.

Swindon

