

2791541

**THE ASSOCIATION OF CHRISTIAN COUNSELLORS**

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FINANCIAL STATEMENTS  
31 DECEMBER 1995

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NEVILLE RUSSELL  
Chartered Accountants  
Raffety House  
2-4 Sutton Court Road  
Sutton  
Surrey SM1 4TN

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# THE ASSOCIATION OF CHRISTIAN COUNSELLORS

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1995

REGISTERED OFFICE: 173a Wokingham Road  
Reading  
Berks. RG6 1LT

REGISTERED COMPANY NUMBER: 2791541

REGISTERED CHARITY NUMBER: 1018559

REPORTING ACCOUNTANTS: 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  
Berks. RG1 1SX

Paul Settatree  
Swan House  
Swan Square  
Haverfordwest  
Dyfed SA61 2AN

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## **THE ASSOCIATION OF CHRISTIAN COUNSELLORS**

### **DIRECTORS' REPORT**

The directors present their report and the financial statements for the year ended 31 December 1995.

### **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.

### **REVIEW OF THE COMPANY'S ACTIVITIES**

The company is a company limited by guarantee having no share capital and is also a registered charity.

The principal activity of the company is to provide a nationwide recognition and training framework for Christian Counsellors and to support them through training and associated activities.

The level of interest in the company's activities continued to grow in 1995 and is expected to continue in the future.

The financial statements show a surplus for the year of £2,662 which has been added to reserves.

## THE ASSOCIATION OF CHRISTIAN COUNSELLORS


### DIRECTORS' REPORT (continued)

#### DIRECTORS

The directors set out below held office during the period from 1 January 1995 to the date of this report unless otherwise stated.

Dave Ames	(Appointed 14 June 1995)
Diana Buchan	
Ann Churchill	
Gordon Clarke	
Andy Croall	
Richard Hardy	(Appointed 14 June 1995)
Steve Hepden	(Appointed 18 October 1995)
Ken Hepworth	(Resigned 18 October 1995)
Sue Hopton	
Stephen McAuley	(Resigned 19 April 1995)
Julia Muir	
Michael Perrott	(Appointed 14 June 1995)
Liz Shedden	(Appointed 14 June 1995)
Mervyn Suffield	(Resigned 14 June 1995)
Jenny Trust	
John Turner	
David Walker	
Malcolm Worsley	

Approved by the board on ...13.3.96...  
and signed on its behalf by

  
D.E. Depledge, Secretary

ACCOUNTANTS' REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF  
**THE ASSOCIATION OF CHRISTIAN COUNSELLORS**

We report on the accounts for the year ended 31 December 1995 set out on pages 4 to 9.

**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:

- (a) the accounts are in agreement with the accounting records kept by the company under section 221 of the Companies Act 1985;
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
  - (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in section 249C(6) of the Act; and
  - (ii) 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).

*Neville Russell*

Reporting Accountants

*15 April 1996*

Raffety House  
2-4 Sutton Court Road  
Sutton  
Surrey SM1 4TN

# THE ASSOCIATION OF CHRISTIAN COUNSELLORS

## INCOME AND EXPENDITURE ACCOUNT

For the Year Ended 31 December 1995

	<u>Notes</u>	<u>1995</u> £	<u>1994</u> £
TURNOVER	1(b)	101,719	73,729
ADMINISTRATIVE EXPENSES		(106,396)	(77,811)
GIFTS RECEIVED		6,987	6,553
INTEREST RECEIVED		352	-
SURPLUS ON ORDINARY ACTIVITIES FOR THE YEAR	2, 8	<u>£2,662</u>	<u>£2,471</u>

The company's turnover 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 1995

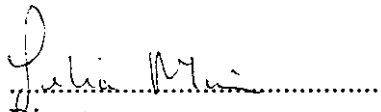
	<u>Notes</u>	<u>1995</u> £	<u>1994</u> £
FIXED ASSETS			
Tangible assets	5	3,693	3,784
CURRENT ASSETS			
Stock		830	2,050
Debtors	6	1,447	3,166
Cash at bank and in hand		2,962	12,614
		5,239	17,830
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(3,654)	(18,998)
NET CURRENT ASSETS (LIABILITIES)		1,585	(1,168)
TOTAL ASSETS LESS CURRENT LIABILITIES		£5,278	£2,616
CAPITAL AND RESERVES			
General fund	8	£5,278	£2,616

For the year ended 31 December 1995 the company was entitled to exemption from the requirement to have an audit under the provision 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

- ensuring the company keeps accounting records in accordance with section 221 of the Companies Act 1985; and
- 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 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.

Approved by the board on 13-3-96  
and signed on its behalf by

  
Director

## THE ASSOCIATION OF CHRISTIAN COUNSELLORS

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 1995

#### 1. ACCOUNTING POLICIES

##### (a) Accounting convention

The financial statements are prepared under the historical cost convention.

##### (b) Turnover

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

##### (c) 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

##### (d) Stocks

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

#### 2. SURPLUS ON ORDINARY ACTIVITIES FOR THE YEAR

	<u>1995</u> £	<u>1994</u> £
The surplus on ordinary activities is stated after charging:		
Staff costs (note 3)	35,635	28,658
Directors' remuneration	-	-
Depreciation of owned tangible fixed assets	2,548	3,951
Amortisation of lease	395	396
Auditors' remuneration	-	975
	<u>          </u>	<u>          </u>



## THE ASSOCIATION OF CHRISTIAN COUNSELLORS

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 1995

#### 3. STAFF COSTS

	<u>1995</u>	<u>1994</u>
	£	£
Wages and salaries	33,453	26,789
Social security costs	2,182	1,869
	<u>£35,635</u>	<u>£28,658</u>

The average number of persons employed by the company during the year was:

	<u>Number</u>	<u>Number</u>
Administration - full time	1	1
- part time	4	4
	=	=

#### 4. TAXATION

The company is exempt from taxation on its charitable activities.

# THE ASSOCIATION OF CHRISTIAN COUNSELLORS

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 1995

### 5. TANGIBLE FIXED ASSETS

	<u>Leasehold Property</u> £	<u>Office furniture and equipment</u> £	<u>Total</u> £
<b>COST</b>			
At 1 January 1995	1,186	12,452	13,638
Additions	-	2,852	2,852
	<hr/>	<hr/>	<hr/>
At 31 December 1995	1,186	15,304	16,490
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 January 1995	791	9,063	9,854
Charge for the year	395	2,548	2,943
	<hr/>	<hr/>	<hr/>
At 31 December 1995	1,186	11,611	12,797
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 December 1995	£ -	£3,693	£3,693
	<hr/>	<hr/>	<hr/>
At 31 December 1994	£395	£3,389	£3,784
	<hr/>	<hr/>	<hr/>

### 6. DEBTORS

	<u>1995</u>	<u>1994</u>
<b>DUE WITHIN ONE YEAR:</b>		
Trade debtors	340	546
Prepayments and accrued income	1,107	2,620
	<hr/>	<hr/>
	£1,447	£3,166
	<hr/>	<hr/>

# THE ASSOCIATION OF CHRISTIAN COUNSELLORS

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 1995

### 7. CREDITORS

	<u>1995</u>	<u>1994</u>
	£	£
AMOUNTS FALLING DUE WITHIN ONE YEAR		
VAT	1,163	1,026
Social security costs	12	-
Accruals	2,479	17,972
	<u>£3,654</u>	<u>£18,998</u>
	<u><u>      </u></u>	<u><u>      </u></u>

### 8. RECONCILIATION OF MOVEMENTS IN CAPITAL AND RESERVES

	<u>1995</u>	<u>General Fund</u>	<u>1994</u>
	£		£
Balance at 1 January 1995	2,616		145
Surplus for the year	2,662		2,471
	<u>      </u>		<u>      </u>
Balance at 31 December 1995	<u><u>£5,278</u></u>		<u><u>£2,616</u></u>