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**THE COUNCIL ON CHRISTIAN APPROACHES TO DEFENCE AND DISARMAMENT
(A COMPANY LIMITED BY GUARANTEE)**

REPORT OF THE AUDITORS TO THE MEMBERS OF

THE COUNCIL ON CHRISTIAN APPROACHES

TO DEFENCE AND DISARMAMENT

We have audited the financial statements on pages 7 to 11 in accordance with Auditing Standards.

Respective responsibilities of Council and Auditors

As described in note 9, the Trustees are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Charity in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the charitable company's state of affairs as at 31st March 1999 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.



29-39 London Road
Twickenham
Middlesex
TW1 3SZ

PRIDIE BREWSTER
CHARTERED ACCOUNTANTS
REGISTERED AUDITORS

5 July 1999.



**THE COUNCIL ON CHRISTIAN APPROACHES TO DEFENCE AND DISARMAMENT
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT**

YEAR ENDED 31ST MARCH 1999

	Notes	1999 General Fund (Unrestricted)	1999 Bailey Fund (Restricted)	1999 Total Funds	1998 Total Funds
Incoming resources	1,2	£13,953	£8,954	£22,907	£24,286
		=====	=====	=====	=====
Resources expended:					
Direct charitable expenditure		15,454	9,982	25,436	20,788
Management and administration of the charity		629	-	629	541
		-----	-----	-----	-----
Total resources expended		16,083	9,982	26,065	21,329
		-----	-----	-----	-----
Net (outgoings)/incoming resources for the year		(2,130)	(1,028)	(3,158)	2,957
Funds brought forward		10,545	10,730	21,275	18,318
		-----	-----	-----	-----
Funds carried forward		£ 8,415	£ 9,702	£18,117	£21,275
		=====	=====	=====	=====

The company has no gains or losses other than those recognised in the income and expenditure account, all of which arise from continuing operations.

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BALANCE SHEET AS AT 31ST MARCH 1999

	Notes	1999 General Fund	1999 Bailey Fund	1999 Total Funds	1998 Total Funds
FIXED ASSETS					
Tangible Assets	1 & 4	71	-	71	318
CURRENT ASSETS					
Debtors	5	513	317	830	758
Cash at Bank and in Hand		8,390	9,437	17,827	21,307
		<u>8,903</u>	<u>9,754</u>	<u>18,657</u>	<u>22,065</u>
Creditors (due within one year)	6	(559)	(52)	(611)	(1,108)
		<u>8,344</u>	<u>9,702</u>	<u>18,046</u>	<u>20,957</u>
Net Current Assets		<u>8,344</u>	<u>9,702</u>	<u>18,046</u>	<u>20,957</u>
Total Assets less Liabilities		<u>£8,415</u>	<u>£9,702</u>	<u>£18,117</u>	<u>£21,275</u>
RESERVES					
General Fund		<u>£8,415</u>	<u>£9,702</u>	<u>£18,117</u>	<u>£21,275</u>

The accounts were approved and signed by the Committee of Management on *18th May 1999*.

In preparing the accounts the directors have taken advantage of the special exemptions available to small companies under Part VII of the Companies Act 1985.

Al Horkadeq
.....
Chairman

[Signature]
.....
Honorary Treasurer

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 1999

1. ACCOUNTING POLICIES

The principal accounting policies which are adopted in the preparation of the company's accounts are as follows:

Income

Income consists of donations, subscriptions, grants, and the proceeds from the sale of publications.

Depreciation

Depreciation has been provided in the accounts at the following rate to write off the assets over their estimated useful lives:-

Office Equipment - 12½%

FRS 1 - Cash flow statement

Under financial reporting standard no. 1 the company qualifies as small and is therefore exempt from the requirement to prepare a cash flow statement.

2. INCOME	1999	1999	1999	1998
	General Fund	Bailey Fund	Total Funds	Total Funds
Deposited Covenants	-	53	53	53
Donations and Subscriptions	2,979	439	3,418	4,290
Income Tax recovered	513	140	653	724
Contributions from Churches	2,060	-	2,060	1,800
Charitable Trust Grants	7,650	7,950	15,600	16,413
Sale of Publications	351	-	351	41
Investment income	400	372	772	965
	<u>£13,953</u>	<u>£8,954</u>	<u>£22,907</u>	<u>£24,286</u>

**THE COUNCIL ON CHRISTIAN APPROACHES TO DEFENCE AND DISARMAMENT
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 1999 (Continued)

3. CHARITABLE EXPENDITURE

	1999	1999	1999	1998
	General Fund	Bailey Fund	Total Funds	Total Funds
International conference	1,703	-	1,703	2,211
Expenses of other meetings	300	349	649	96
Subscriptions CPF	22	-	22	20
Pre-publication expenses	77	-	77	63
Book purchases	-	8,785	8,785	3,600
	<u>2,102</u>	<u>9,134</u>	<u>11,236</u>	<u>5,990</u>
Support costs:				
Salary and national insurance	9,542	-	9,542	9,630
Rent	2,585	-	2,585	2,684
Printing and office expenses	1,225	848	2,073	2,484
	<u>£15,454</u>	<u>£9,982</u>	<u>£25,436</u>	<u>£20,788</u>

4. TANGIBLE ASSETS

	1999	1999	1999	1998
	General Fund	Bailey Fund	Total Funds	Total Funds
	Office Equipment		Office Equipment	
Cost at 1 April 1998	1,980	-	1,980	1,980
Additions in the year	-	-	-	-
Cost at 31 March 1999	<u>1,980</u>	<u>£ -</u>	<u>£1,980</u>	<u>£1,980</u>
Depreciation at 1 April 1998	1,662	-	1,662	1,415
Charge for the year	247	-	247	247
At 31 March 1999	<u>£1,909</u>	<u>£ -</u>	<u>£1,909</u>	<u>£1,662</u>
Net Book Value				
At 31 March 1999	<u>£71</u>	<u>£ -</u>	<u>£71</u>	
At 31 March 1998	<u>£ 318</u>	<u>£ -</u>	<u>£ 318</u>	

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 1999 (Continued)

5. DEBTORS

	1999	1999	1999	1998
	General Fund	Bailey Fund	Total Funds	Total Funds
Other - Income Tax repayable:				
- Covenants	513	140	653	724
- Inter Fund Transfers	-	177	177	34
	<u>£513</u>	<u>£317</u>	<u>£830</u>	<u>£758</u>
	<u><u>£513</u></u>	<u><u>£317</u></u>	<u><u>£830</u></u>	<u><u>£758</u></u>

6. CREDITORS (within one year)

Deposited Covenants	-	52	52	105
Other Creditors (inc. Tax/Social Security £Nil)	382	-	382	969
Inter fund Transfers	177	-	177	34
	<u>£559</u>	<u>£52</u>	<u>£611</u>	<u>£1,108</u>
	<u><u>£559</u></u>	<u><u>£52</u></u>	<u><u>£611</u></u>	<u><u>£1,108</u></u>

7. SEGMENT INFORMATION

The trustees consider that the activities of the company constitute a single class of activity carried on wholly in the United Kingdom.

**8. ADMINISTRATIVE
EXPENSES**

	1999	1999	1999	1998
	General Fund	Bailey Fund	Total Funds	Total Funds
Depn. of Tangible Fixed Assets	247	-	247	247
Auditors' remuneration	382	-	382	294
	<u>£629</u>	<u>£-</u>	<u>£629</u>	<u>£541</u>
	<u><u>£629</u></u>	<u><u>£-</u></u>	<u><u>£629</u></u>	<u><u>£541</u></u>

**THE COUNCIL ON CHRISTIAN APPROACHES TO DEFENCE AND DISARMAMENT
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 1999 (Continued)

9. STATEMENT OF THE TRUSTEES RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, Trustees are required to:

maintain proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council;

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operating.

The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

10. TRUSTEES

No trustee received any remuneration from the charity.