

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:				
Donations and legacies	3	62,641	62,641	76,069
Charitable activities	4	12,028	12,028	12,029
Other income	5	929	929	10
Total income		75,598	75,598	88,108
Expenditure on:				
Charitable activities	6	87,148	87,148	77,508
Total expenditure		87,148	87,148	77,508
Net movement in funds		(11,550)	(11,550)	10,600
Reconciliation of funds:				
Total funds brought forward		70,218	70,218	59,618
Net movement in funds		(11,550)	(11,550)	10,600
Total funds carried forward		58,668	58,668	70,218

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 20 form part of these financial statements.

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: NI041272

BALANCE SHEET
AS AT 31 MAY 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	433	644
		<u>433</u>	<u>644</u>
Current assets			
Debtors	12	1,887	3,670
Cash at bank and in hand		57,877	67,683
		<u>59,764</u>	<u>71,353</u>
Creditors: amounts falling due within one year	13	(1,529)	(1,779)
		<u>58,235</u>	<u>69,574</u>
Net current assets		<u>58,235</u>	<u>69,574</u>
Total assets less current liabilities		<u>58,668</u>	<u>70,218</u>
Net assets excluding pension asset		<u>58,668</u>	<u>70,218</u>
Total net assets		<u><u>58,668</u></u>	<u><u>70,218</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	58,668	70,218
		<u>58,668</u>	<u>70,218</u>
Total funds		<u><u>58,668</u></u>	<u><u>70,218</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 04 March 2024 and signed on their behalf by:



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Dr Graeme Michael Crawford
Chair of Trustees

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: NI041272

BALANCE SHEET (CONTINUED)
AS AT 31 MAY 2023

The notes on pages 11 to 20 form part of these financial statements.

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

1. General information

Christian Guidelines Limited is a private company limited by guarantee and is incorporated and registered in Northern Ireland under company registration number NI041272. It is also a charity registered by the Charity Commission NI under charity registration number NIC103255.

The charitable company's registered office is situated at 66 Newtownards Road, Bangor, BT20 4DR.

The principal activity of the organisation is to provide counselling services throughout Northern Ireland.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Going concern

The financial statements are prepared on the going concern basis.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	- 20% straight line
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2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

CHRISTIAN GUIDELINES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	56,447	56,447
Gift aid reclaimed	6,194	6,194
Total 2023	62,641	62,641
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	69,270	69,270
Gift aid reclaimed	6,799	6,799
<i>Total 2022</i>	<i>76,069</i>	<i>76,069</i>

CHRISTIAN GUIDELINES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Income from courses & presentations	12,028	12,028
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Income from courses & presentations	12,029	12,029

5. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest	302	302
Other income	627	627
Total 2023	929	929
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Bank interest	10	10

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Counselling	79,010	79,010
Training	8,138	8,138
Total 2023	87,148	87,148

	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Counselling	69,249	69,249
Training	8,259	8,259
<i>Total 2022</i>	77,508	77,508

7. Analysis of expenditure by activities

	Support costs 2023 £	Total funds 2023 £
Counselling	79,010	79,010
Training	8,138	8,138
Total 2023	87,148	87,148

CHRISTIAN GUIDELINES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

7. Analysis of expenditure by activities (continued)

	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Counselling	69,249	69,249
Training	8,259	8,259
<i>Total 2022</i>	<u>77,508</u>	<u>77,508</u>

8. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>1,080</u>	<u>1,026</u>

9. Staff costs

	2023 £	2022 £
Wages and salaries	65,244	58,878
Contribution to defined contribution pension schemes	206	-
	<u>65,450</u>	<u>58,878</u>

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
	<u>7</u>	<u>6</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 May 2023, no Trustee expenses have been incurred (2022 - £NIL).

CHRISTIAN GUIDELINES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

11. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 June 2022	1,057
At 31 May 2023	<u>1,057</u>
Depreciation	
At 1 June 2022	413
Charge for the year	211
At 31 May 2023	<u>624</u>
Net book value	
At 31 May 2023	<u>433</u>
At 31 May 2022	<u>644</u>

12. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	1,887	3,670
	<u>1,887</u>	<u>3,670</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	449	753
Accruals and deferred income	1,080	1,026
	<u>1,529</u>	<u>1,779</u>

CHRISTIAN GUIDELINES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

14. Financial instruments

	2023	2022
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	57,877	67,683

Financial assets measured at fair value through income and expenditure comprise cash & cash equivalents.

15. Statement of funds

Statement of funds - current year

	Balance at 1 June 2022	Income	Expenditure	Balance at 31 May 2023
	£	£	£	£
Unrestricted funds				
General Funds	70,218	75,598	(87,148)	58,668

Statement of funds - prior year

	<i>Balance at 1 June 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 May 2022</i>
	£	£	£	£
Unrestricted funds				
General Funds	<i>59,618</i>	<i>88,108</i>	<i>(77,508)</i>	<i>70,218</i>

16. Summary of funds

Summary of funds - current year

	Balance at 1 June 2022	Income	Expenditure	Balance at 31 May 2023
	£	£	£	£
General funds	70,218	75,598	(87,148)	58,668

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

16. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at</i> 1 June 2021	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i> 31 May 2022
	£	£	£	£
General funds	59,618	88,108	(77,508)	70,218

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023	Total funds 2023
	£	£
Tangible fixed assets	433	433
Current assets	59,764	59,764
Creditors due within one year	(1,529)	(1,529)
Total	58,668	58,668

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022</i>	<i>Total funds 2022</i>
	£	£
Tangible fixed assets	644	644
Current assets	71,353	71,353
Creditors due within one year	(1,779)	(1,779)
Total	70,218	70,218

18. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £206 (2022: £Nil). At the balance sheet date £119 (2022: £Nil) was payable to the fund, which is included within creditors.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

19. Related party transactions

There were no related party transactions in the year.

20. Controlling party

The ultimate controlling party is the Board of Trustees.