

Registered number: NI041272
Charity number: NIC103255

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 19

CHRISTIAN GUIDELINES LIMITED

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MAY 2024**

Trustees Robin John McCormick (appointed 22 January 2024)
Hugh Campbell Tweedie (resigned 22 January 2024)
Dr Graeme Michael Crawford

**Company registered
number** NI041272

**Charity registered
number** NIC103255

Registered office 2nd Floor Lamont Building
10 West Street
Newtownards
Co. Down
BT23 4EN

Company secretary Ian Stewart

Accountants UHY Hacker Young Fitch
Chartered Accountants
Suite 2.06 Custom House
Custom House Square
Belfast
Antrim
BT1 3ET

Bankers Ulster Bank Limited
11-16 Donegall Square East
Belfast
Antrim
BT1 5UB

CHRISTIAN GUIDELINES LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2024

The Trustees present their annual report together with the financial statements of the Charity for the 1 June 2023 to 31 May 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Constitution

Christian Guidelines Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 3rd August 2001 under company registration number NI041272.

The company is now registered as a charity with the Charity Commission NI under charity number NIC103255.

The company has been formally admitted as a charity with HMRC for income tax purposes. The statutory relief's under Section 505 of the Income and Corporation Taxes Act 1988 are admissible on income, subject to compliance with the terms of Section 505 of the Act.

The following Trustees served during the year:

Dr Graeme Michael Crawford
Mr Hugh Campbell Tweedie (resigned 22 January 2024)
Mr Robin John McCormick (appointed 22 January 2024)

Each of the Board members set out below has held office during the period from 1 June 2023 to the date of this report unless otherwise stated:

Hugh Campbell Tweedie (resigned 22 January 2024)
Lorna Dalzell
Graeme Thomson
Jane Gray
Graeme Crawford (Trustee)
Robin McCormick (Trustee)
Ian Stewart (Company Secretary)

b. Methods of appointment or election of Trustees

Due to the nature of the charity's work, the Board seeks to ensure that the needs of its clients are appropriately reflected through the diversity of the Board. The Board will contain no more than twelve members. Therefore, on an ad hoc basis, the members discuss the appointment of potential new members for appointment to the Board. Suitable individuals are approached and if they are willing to serve, their nominations are put forward for approval. There is no maximum term of office.

While most of the board are already familiar with the work of the charity, they attend team functions and receive regular updates from the senior management team. Each Board member has been made aware of their obligations and has been shown the main documents which set out the operational framework for the charity including the Memorandum and Articles. They are kept up to date on the current financial position. Future plans and objectives are discussed during the board meetings.

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Board is comprised of members from a variety of professional backgrounds who meet quarterly and are responsible for the strategic direction and policy of the charity. The management of the charity and provision of services on a day to day basis is carried out by the Senior Management Team. The team of Counselling Supervisors are responsible for the individual supervision of the volunteers and ensure that the latter continue to develop their skills and working practices.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Procedures are also in place to ensure compliance with Health & Safety of staff, volunteers, clients and visitors to the counselling centre. These procedures are reviewed on a regular basis to ensure that they continue to meet the needs of the charity.

Plans for future periods

The charity continues to focus on Counselling and providing Marriage Preparation Courses.

The charity will continue to work to provide a set of quality professional standards of service to those who engage with our organisation and will seek to implement best practice across its range of services in line with national standards. At present a number of our counsellors are involved in further training i.e. Supervision of Counsellors.

Objectives and activities

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

Objectives and activities (continued)

a. Policies and objectives

Purpose and Aims

- i. For the relief of psychological distress and for the promotion of spiritual, emotional and relational well-being through the provision of therapeutic counselling services and supportive help, workshops and training courses to those people who are in need thereof, including those who would not otherwise be able to access such services through lack of means.
- ii. The provision of training in relation to marriage and families supported by Christian churches for the public benefit with a view to enriching family life.

Measures taken to ensure Christian Guidelines achieves its aims

The charity has agreed to review its aims, objectives and activities on an annual basis and consider what has been achieved during the previous 12 months. The success and benefits of its services to both individuals and groups of people are reviewed to ensure that all it does remain focused on its stated purposes. The Charity Commission provides general guidance on public benefit and this has been incorporated in Christian Guidelines' planning of future services. In particular, the Board has considered how planned activities will contribute to the aims and objectives set.

The focus of its work during the year has continued to be the provision of counselling and marriage preparation. Some clients have grown in their own self esteem and developed in their spiritual discipleship journey. The charity has also sought to work in partnership with other agencies to secure the widest range of appropriate services that best matches the needs of those who seek to use our services.

How Christian Guidelines' activities deliver public benefit

The main services and those Christian Guidelines seeks to help are described below. All services offered and all activities carried out will be in accordance with the Christian Scriptures as acknowledged by the Reformed and Evangelical Church.

Counselling Services

The charity is keen to help as many people as it can through its counselling services and during the last year has seen a marked increase in the number of people accessing this provision. It has responded to those demands in an appropriate manner with the highly professional team.

Those who have received help from its provision have indicated how much they have benefited from the counselling received. Indeed, it needs to be recognised that the impact of this work goes far beyond those we directly help and often enables reduction of distress suffered by their families and friends thus providing a more positive contribution into the wider society as a whole.

An increasing number of people with leadership roles within churches are making use of our services. The assistance afforded to these leaders has an impact beyond the individual and their family, it can extend into the particular church or fellowship group. The charity recognises the demand for support, counsel, advice and pastoral care will increase due to the current socio-economic uncertainty and will respond to those in need in an appropriate manner within our limited resources.

The mainstay of the counselling service remains the many volunteers who provide the majority of the counselling sessions. In the year under review approximately 4,500 volunteer hours were donated to the provision of this service. The Board wish to record their continued gratitude to this dedicated and committed group of volunteers, without whom Christian Guidelines could not begin to respond to the many requests for help it receives on a daily basis.

CHRISTIAN GUIDELINES LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

Objectives and activities (continued)

Training Services

Christian Guidelines continues to provide Marriage Preparation Classes for those couples planning to marry or re marry. The course seeks to help each person to improve their own interpersonal skills in a number of different areas including communication skills, conflict resolution, sexual health, relationship awareness, financial management, family living, thereby providing practical insights for their marriage relationship.

The course has enabled many to begin their new interpersonal relationship with added confidence, security and a willingness to address issues when they arise within their relationships. This empowerment has meant that they will seek help sooner rather than later through counselling when difficulties arise.

Christian Guidelines is aware that this combined proactive and reactive intervention model has resulted in a number of marriages not dissolving but rather developing into strong relationships. It is confident that these interventions will have resulted in reducing the burden on general public expenditure required to provide extra benefits and support services to those experiencing the trauma of separation and divorce e.g. single parent benefit, childcare provision, social services intervention, criminal justice involvement, mental health provision etc. It will also have improved the individuals capacity to continue to be economic contributors to society.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Board continue to monitor our reserve account into which funds were set aside in 2012. The charity has unrestricted reserves of £112,588 (2023: £58,668).

It is the policy of the charity that unrestricted funds which have not been designed for specific use should be maintained at a level equivalent to at least three month's operating expenditure. The Board consider that reserves at this level will ensure that, in the event of a significant drop in incoming resources, they will be able to continue the charity's core activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

c. Results for the year

The results for the year are set out in the attached financial statements. Against the backdrop of limited resources, rising costs, general economic downturn and insecurities over funding, the charity continued to meet the needs of those who sought help.

d. Principal funding

Aside from income donated by our clients and our training services, much of what Christian Guidelines has achieved could not have been possible without the support of several private trusts and individuals. The Board wishes to place on record their sincere thanks for the generosity shown by these charitable trusts and individuals in supporting the ministry through this difficult time.

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £10 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

Approved by order of the members of the board of Trustees on 21 October 2024 and signed on their behalf by:



.....
Dr Graeme Michael Crawford
Trustee

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2024**

Independent examiner's report to the Trustees of Christian Guidelines Limited

I report on the financial statements of the charity for the year ended 31 May 2024 which are set out on pages 8 to 19.

Respective responsibilities of charity Trustees and examiner

As the charity's trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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);
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 21 October 2024

Scott McCullough FCA

Chartered Accountants Ireland

UHY Hacker Young Fitch Limited
27-29 Gordon Street
Belfast
BT1 2LG

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and legacies	3	136,877	136,877	62,641
Charitable activities	4	11,499	11,499	12,028
Other income	5	994	994	929
Total income		149,370	149,370	<i>75,598</i>
Expenditure on:				
Charitable activities	6	95,450	95,450	87,148
Total expenditure		95,450	95,450	<i>87,148</i>
Net movement in funds		53,920	53,920	<i>(11,550)</i>
Reconciliation of funds:				
Total funds brought forward		58,668	58,668	70,218
Net movement in funds		53,920	53,920	(11,550)
Total funds carried forward		112,588	112,588	<i>58,668</i>

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

The notes on pages 10 to 19 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MAY 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	33,018	433
		<hr/>	<hr/>
		33,018	433
Current assets			
Debtors	12	24,339	1,887
Cash at bank and in hand		56,354	57,877
		<hr/>	<hr/>
		80,693	59,764
Creditors: amounts falling due within one year	13	(1,123)	(1,529)
		<hr/>	<hr/>
Net current assets		79,570	58,235
Total assets less current liabilities		<hr/> 112,588	<hr/> 58,668
Net assets excluding pension asset		<hr/> 112,588	<hr/> 58,668
Total net assets		<hr/> 112,588 <hr/>	<hr/> 58,668 <hr/>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	112,588	58,668
		<hr/>	<hr/>
Total funds		<hr/> 112,588 <hr/>	<hr/> 58,668 <hr/>

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 21 October 2024 and signed on their behalf by:



.....
Dr Graeme Michael Crawford
Trustee

The notes on pages 10 to 19 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 2024

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 2nd Floor Lamont Building, 10 West Street, Newtownards, Co Down, BT23 4EN.

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.

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

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 bases:

Long-term leasehold property	- 33.33% straight line
Fixtures and fittings	- 20% straight line
Computer equipment	- 20% straight line

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
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

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 2024 £	Total funds 2024 £
Donations	123,615	123,615
Gift aid reclaimed	13,262	13,262
Total 2024	<u>136,877</u>	<u>136,877</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	56,447	56,447
Gift aid reclaimed	6,194	6,194
<i>Total 2023</i>	<u>62,641</u>	<u>62,641</u>

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Income from courses & presentations	11,499	11,499

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

5. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	994	994

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank interest	302	302
Other incoming resources 2	627	627
<i>Total 2023</i>	<u>929</u>	<u>929</u>

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Counselling	88,556	88,556
Training	6,894	6,894
Total 2024	<u>95,450</u>	<u>95,450</u>

	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Counselling	79,010	79,010
Training	8,138	8,138
<i>Total 2023</i>	<u>87,148</u>	<u>87,148</u>

7. Analysis of expenditure by activities

	Support costs 2024 £	Total funds 2024 £
Counselling	88,556	88,556
Training	6,894	6,894
Total 2024	<u>95,450</u>	<u>95,450</u>

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

7. Analysis of expenditure by activities (continued)

	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Counselling	79,010	79,010
Training	8,138	8,138
<i>Total 2023</i>	<u>87,148</u>	<u>87,148</u>

8. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>1,123</u>	<u>1,080</u>

9. Staff costs

	2024 £	2023 £
Wages and salaries	62,974	65,244
Contribution to defined contribution pension schemes	540	206
	<u>63,514</u>	<u>65,450</u>

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

	2024 No.	2023 No.
Trustees	2	2
Staff	6	7
	<u>8</u>	<u>9</u>

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

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 May 2024, no Trustee expenses have been incurred (2023 - £NIL).

11. Tangible fixed assets

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 June 2023	-	-	1,057	1,057
Additions	28,799	8,289	-	37,088
At 31 May 2024	<u>28,799</u>	<u>8,289</u>	<u>1,057</u>	<u>38,145</u>
Depreciation				
At 1 June 2023	-	-	624	624
Charge for the year	3,999	292	211	4,502
At 31 May 2024	<u>3,999</u>	<u>292</u>	<u>835</u>	<u>5,126</u>
Net book value				
At 31 May 2024	<u>24,800</u>	<u>7,997</u>	<u>222</u>	<u>33,019</u>
At 31 May 2023	<u>-</u>	<u>-</u>	<u>433</u>	<u>433</u>

12. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	2,811	1,887
Prepayments and accrued income	21,528	-
	<u>24,339</u>	<u>1,887</u>

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	449
Accruals and deferred income	1,123	1,080
	<u>1,123</u>	<u>1,529</u>

14. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	56,354	57,877

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 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
Unrestricted funds				
General Funds	58,668	149,370	(95,450)	112,588

Statement of funds - prior 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

16. Summary of funds

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

16. Summary of funds (continued)

Summary of funds - current year

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
General funds	58,668	149,370	(95,450)	112,588

Summary of funds - prior year

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	33,018	33,018
Current assets	80,693	80,693
Creditors due within one year	(1,123)	(1,123)
Total	112,588	112,588

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
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

CHRISTIAN GUIDELINES LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

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 £540 (2023: £206). At the balance sheet date £Nil (2023: £119) was payable to the fund, which is included within creditors.

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.