

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 reliefs 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 Datzell
Graeme Thomson
Jane Gray
Graeme Crawford (Trustee)
Robin McCormick (Trustee)
Jan 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.

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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

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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.

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.

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TRUSTEES' REPORT (CONTINUED)
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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 year. 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:



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Dr Graeme Michael Crawford
Trustee