

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 2025

CHRISTIAN GUIDELINES LIMITED
(A company limited by guarantee)

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CHRISTIAN GUIDELINES LIMITED

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MAY 2025**

Trustees	Robin John McCormick Dr Graeme Michael Crawford
Company registered number	NI041272
Charity registered number	NIC103255
Registered office	10 West Street 2nd Floor The Link 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

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

The Trustees present their annual report together with the financial statements of the charitable company for the 1 June 2024 to 31 May 2025. 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 charitable company 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 Robin John McCormick

Each of the Board members set out below has held office during the period from 1 June 2024 to the date of this report unless otherwise stated:

Lorna Dalzell
Graeme Thomson (resigned 21st June 2025)
Jane Gray
Graeme Crawford (Trustee)
Robin McCormick (Trustee)
Ian Stewart (resigned 31st August 2024)

b. Methods of appointment or election of Trustees

Due to the nature of the charitable company'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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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

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 charitable company 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 charitable company is exposed, in particular those related to the operations and finances of the charitable company, 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 charitable company.

Plans for future periods

The charitable company continues to focus on Counselling and providing Marriage Preparation Courses. We have also completed a pilot 'Marriage enrichment' course which is currently being evaluated before being offered to Churches in NI.

We 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. Level 5 CBT and study on counselling skills for those presenting with Neurodiversity in the counselling room.

Objectives and activities

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

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.

iii. Mission Statement - Motivated by our Christian faith, Christian Guidelines is committed to providing professional, accessible counselling and related services to all those over 18 years of age. Our counsellors offer a non-judgmental approach, exploring issues in a safe and confidential environment. We offer our services as a response to individuals and couples' needs, welcoming and respecting those from all faiths and those who have no religious affiliation.

iv. Vision statement - It is our vision to see individuals and couples flourish, relationally, emotionally and spiritually.

Measures taken to ensure Christian Guidelines achieves its aims

The charitable company 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 charitable company 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 charitable company 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 charitable company 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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

Objectives and activities (continued)

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 3,000 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.

Training Services

Christian Guidelines continues to provide Marriage Preparation Classes for those couples planning to marry or re marry. In 2024-25 we delivered classes to 163 couples. 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.

Christian Guidelines has also completed a pilot 'Marriage enrichment' course which is currently being evaluated before being offered to Churches in NI.

Achievements and performance

a. Review of activities

The charitable company continued to offer and provide counselling and training services during the year. There was 3,000 counselling appointments offered during the year, and over 160 couples engaged in our Marriage Preparation Course.

New courses such as Marriage Enrichment and "Healing the Wounds of Trauma" were piloted with external participants.

We continued to invest in the professional development of our volunteers with several CPD and team building opportunities which was usually at no cost to the volunteers.

We helped provide 5 student volunteer counsellors reach 100 hours of supervised practice and 3 of our volunteer counsellors have completed additional training and are now also qualified supervisors.

During the year, a new satellite office in Derry / Londonderry was opened.

Financial review

CHRISTIAN GUIDELINES LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company 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 charitable company has unrestricted reserves of £87,337 (2024: £112,588).

It is the policy of the charitable company 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 Trustees 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 charitable company'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. The results for the year and the financial position were considered satisfactory by the Trustees. Against the backdrop of limited resources, rising costs, general economic downturn and insecurities over funding, the charitable company continued to meet the needs of those who sought help.

All general funds under the control of the charitable company were treated as unrestricted income funds. The Trustees confirm that the charitable company's assets are available and adequate to fulfil the obligations of the charitable company and that funds are not excessive given the assets, commitments and size of the organisation..

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.

Members' liability

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charitable company 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 charitable company 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company 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 16 December 2025 and signed on their behalf by:



.....
Dr Graeme Michael Crawford
Trustee

CHRISTIAN GUIDELINES LIMITED
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2025

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

I report on the financial statements of the charitable company for the year ended 31 May 2025 which are set out on pages 9 to 21.

Respective responsibilities of charity Trustees and examiner

As the charitable company'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 charitable company 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 charitable company 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 charitable company 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 charitable company 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 charitable company'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 charitable company'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 charitable company and the charitable company's Trustees as a body, for my work or for this report.

Signed: *Scott McCullough*

Dated: 16 December 2025

Scott McCullough FCA

Chartered Accountants Ireland

UHY Hacker Young Fitch Limited
Suite 2.06, Custom House
Custom House Square
Belfast
BT1 3ET

CHRISTIAN GUIDELINES LIMITED
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	63,782	63,782	136,877
Charitable activities	4	11,138	11,138	11,499
Other income	5	1,907	1,907	994
Total income		76,827	76,827	149,370
Expenditure on:				
Charitable activities	6	102,078	102,078	95,450
Total expenditure		102,078	102,078	95,450
Net movement in funds		(25,251)	(25,251)	53,920
Reconciliation of funds:				
Total funds brought forward		112,588	112,588	58,668
Net movement in funds		(25,251)	(25,251)	53,920
Total funds carried forward		87,337	87,337	112,588

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

The notes on pages 11 to 21 form part of these financial statements.

CHRISTIAN GUIDELINES LIMITED
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REGISTERED NUMBER: NI041272

BALANCE SHEET
AS AT 31 MAY 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	21,738	33,018
		<u>21,738</u>	<u>33,018</u>
Current assets			
Debtors	12	14,940	24,339
Cash at bank and in hand		53,237	56,354
		<u>68,177</u>	<u>80,693</u>
Creditors: amounts falling due within one year	13	(2,578)	(1,123)
		<u>65,599</u>	<u>79,570</u>
Total assets less current liabilities		<u>87,337</u>	<u>112,588</u>
Net assets excluding pension asset		<u>87,337</u>	<u>112,588</u>
Total net assets		<u><u>87,337</u></u>	<u><u>112,588</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	87,337	112,588
		<u>87,337</u>	<u>112,588</u>
Total funds		<u><u>87,337</u></u>	<u><u>112,588</u></u>

The charitable company 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 16 December 2025 and signed on their behalf by:



.....
Dr Graeme Michael Crawford
Trustee

The notes on pages 11 to 21 form part of these financial statements.

CHRISTIAN GUIDELINES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

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 charitable company 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 2019), 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 charitable company 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 charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

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 charitable company and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	57,927	57,927
Gift aid reclaimed	5,855	5,855
Total 2025	<u>63,782</u>	<u>63,782</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	123,615	123,615
Gift aid reclaimed	13,262	13,262
<i>Total 2024</i>	<u>136,877</u>	<u>136,877</u>

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4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Income from courses & presentations	11,138	11,138

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income from courses & presentations	11,499	11,499

5. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £
Bank interest	717	717
Other income	1,190	1,190
Total 2025	1,907	1,907

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Bank interest	994	994

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Counselling	93,314	93,314
Training	8,764	8,764
Total 2025	<u>102,078</u>	<u>102,078</u>

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

7. Analysis of expenditure by activities

	Support costs 2025 £	Total funds 2025 £
Counselling	93,314	93,314
Training	8,764	8,764
Total 2025	<u>102,078</u>	<u>102,078</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

7. Analysis of expenditure by activities (continued)

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

8. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charitable company's independent examiner for the independent examination of the charitable company's annual accounts	1,163	1,123

9. Staff costs

	2025 £	2024 £
Wages and salaries	63,189	62,974
Contribution to defined contribution pension schemes	887	540
	<u>64,076</u>	<u>63,514</u>

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

	2025 No.	2024 No.
Trustees	2	2
Staff	5	6
	<u>7</u>	<u>8</u>

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 May 2025, no Trustee expenses have been incurred (2024 - £NIL).

11. Tangible fixed assets

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 June 2024	28,799	8,290	1,057	38,146
Additions	-	128	79	207
At 31 May 2025	<u>28,799</u>	<u>8,418</u>	<u>1,136</u>	<u>38,353</u>
Depreciation				
At 1 June 2024	3,999	292	835	5,126
Charge for the year	9,599	1,671	219	11,489
At 31 May 2025	<u>13,598</u>	<u>1,963</u>	<u>1,054</u>	<u>16,615</u>
Net book value				
At 31 May 2025	<u>15,201</u>	<u>6,455</u>	<u>82</u>	<u>21,738</u>
At 31 May 2024	<u>24,799</u>	<u>7,997</u>	<u>222</u>	<u>33,018</u>

12. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	1,746	2,811
Prepayments and accrued income	13,194	21,528
	<u>14,940</u>	<u>24,339</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

13. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Bank overdrafts	1,414	-
Accruals and deferred income	1,164	1,123
	<u>2,578</u>	<u>1,123</u>

14. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>53,237</u>	<u>56,354</u>

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

CHRISTIAN GUIDELINES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

15. Statement of funds

Statement of funds - current year

	Balance at 1 June 2024	Income	Expenditure	Balance at 31 May 2025
	£	£	£	£
Unrestricted funds				
General Funds	112,588	76,827	(102,078)	87,337

Statement of funds - prior year

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

16. Summary of funds

Summary of funds - current year

	Balance at 1 June 2024	Income	Expenditure	Balance at 31 May 2025
	£	£	£	£
General funds	112,588	76,827	(102,078)	87,337

Summary of funds - prior year

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

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NOTES TO THE FINANCIAL STATEMENTS
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17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	21,738	21,738
Current assets	68,177	68,177
Creditors due within one year	(2,578)	(2,578)
Total	87,337	87,337

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

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 £887 (2024: £540). At the balance sheet date £Nil (2024: £Nil) 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.