

**THE CROYDON ASSOCIATION FOR  
PASTORAL CARE IN MENTAL HEALTH  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2008**

**Charity Number 1097979**

**THE CROYDON ASSOCIATION FOR PASTORAL CARE IN  
MENTAL HEALTH**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2008**

<b>CONTENTS</b>	<b>PAGE</b>
Trustees Annual Report	<b>11</b>
Independent examiner's report	<b>44</b>
Statement of Financial Activities	<b>66</b>
Balance sheet	<b>77</b>
Notes to the financial statements	<b>88</b>

# THE CROYDON ASSOCIATION FOR PASTORAL CARE IN MENTAL HEALTH

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2008

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2008.

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered charity name</b>	The Croydon Association for Pastoral Care in Mental Health
<b>Charity registration number</b>	1097979
<b>Principal office</b>	Cornerstone House 14, Willis Road, Croydon CR0 2XX

### THE TRUSTEES

The trustees who served the company during the period were as follows:

Mr T Roberts  
Canon A Wilson  
Mr A King  
Mr T Poyntz  
Mr H Roberts  
Dr B Robins  
Mrs C Goldsmith

<b>Independent examiner</b>	Mitchell, Rodrigues & Co Ltd Chartered Accountants Suite 14, Zeal House, 8, Deer Park Road, London SW19 3GY
-----------------------------	---

<b>Bankers</b>	HSBC Plc
----------------	----------

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### CONSTITUTION

The charity was formed for charitable purposes and has the registered charity number 1097979. The charity's governing document is its constitution. The charity receives income mainly from grants which it utilizes in the performance of its objectives.

#### ORGANISATION

The charity consists of 8 trustees who meet regularly to administer the charity. None of the trustees are paid for their work.

# **THE CROYDON ASSOCIATION FOR PASTORAL CARE IN MENTAL HEALTH**

## **TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 MARCH 2008**

### **OBJECTIVES AND ACTIVITIES**

The aims and objectives of the charity are to support its members, helping them to be themselves and live lives to their full potential. The charity does this by holding creative workshops, training programmes and providing four weekly drop-ins, thus increasing the awareness in the community of the issues concerning mental health.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **RESULTS**

The results of the year's activities are as shown in the attached accounts.

#### **FINANCIAL REVIEW**

The trustees constantly monitor the charity's financial situation and ensure that funds are available before committing to any project.

#### **RESPONSIBILITIES OF THE TRUSTEES**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE CROYDON ASSOCIATION FOR PASTORAL CARE IN  
MENTAL HEALTH**

**TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 MARCH 2008**

**INDEPENDENT EXAMINER**

A resolution to re-appoint Mitchell Rodrigues and Co Ltd as independent examiner for the ensuing year will be proposed at the Annual General Meeting.

Cornerstone House,  
14, Willis Road,  
Croydon  
CRO 2XX

Signed on behalf of the trustees

Mr T Roberts  
Chair

.....

# **THE CROYDON ASSOCIATION FOR PASTORAL CARE IN MENTAL HEALTH**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CROYDON ASSOCIATION FOR PASTORAL CARE IN MENTAL HEALTH**

**YEAR ENDED 31 MARCH 2008**

We report on the accounts of the charity for the year ended 31 March 2008 set out on page 6.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to our attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

Our examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

### **INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
  - (a) to keep accounting records in accordance with section 41 of the Act; and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**THE CROYDON ASSOCIATION FOR PASTORAL CARE IN  
MENTAL HEALTH**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE  
CROYDON ASSOCIATION FOR PASTORAL CARE IN MENTAL HEALTH *(continued)***

**YEAR ENDED 31 MARCH 2008**

Mitchell, Rodrigues & Co Ltd  
Independent examiner  
Chartered Accountants  
Suite 14, Zeal House,  
8, Deer Park Road,  
London SW19 3GY

.....

# THE CROYDON ASSOCIATION FOR PASTORAL CARE IN MENTAL HEALTH

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2008

		Unrestricted Funds £	Restricted Funds £	Total Funds 2008 £	Total Funds 2007 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	28,009	3,000	31,009	26,019
Activities for generating funds	3	466	–	466	1,209
Investment income	4	3,090	–	3,090	2,372
Other incoming resources	5	826	–	826	–
<b>TOTAL INCOMING RESOURCES</b>		<u>32,391</u>	<u>3,000</u>	<u>35,391</u>	<u>29,600</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	6	(9,319)	(400)	(9,719)	(17,462)
Governance costs	7	(29,078)	–	(29,078)	(21,834)
Other resources expended	8	(50)	–	(50)	–
<b>TOTAL RESOURCES EXPENDED</b>		<u>(38,447)</u>	<u>(400)</u>	<u>(38,847)</u>	<u>(39,296)</u>
<b>NET OUTGOING RESOURCES BEFORE TRANSFERS</b>	9	(6,056)	2,600	(3,456)	(9,696)
Transfer between funds	10	(8,123)	8,123	–	–
<b>NET OUTGOING RESOURCES FOR THE YEAR</b>		(14,179)	10,723	(3,456)	(9,696)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		89,646	(8,123)	81,523	91,219
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>75,467</u>	<u>2,600</u>	<u>78,067</u>	<u>81,523</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

**THE CROYDON ASSOCIATION FOR PASTORAL CARE IN  
MENTAL HEALTH**

**BALANCE SHEET**

**AS AT 31 MARCH 2008**

	Note	2008 £	£	2007 £
<b>FIXED ASSETS</b>				
Tangible assets	12		3,417	3,797
<b>CURRENT ASSETS</b>				
Debtors	13	679		851
Cash at bank and in hand		<u>76,241</u>		<u>77,746</u>
		76,920		78,597
<b>CREDITORS: Amounts falling due within one year</b>	14	<u>(2,270)</u>		<u>(871)</u>
<b>NET CURRENT ASSETS</b>			<b>74,650</b>	77,726
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>78,067</b></u>	<u>81,523</u>
<b>FUNDS</b>				
Restricted income funds	15		2,600	(8,123)
Unrestricted income funds	16		<u>75,467</u>	<u>89,646</u>
<b>TOTAL FUNDS</b>			<u><b>78,067</b></u>	<u>81,523</u>

These financial statements were approved by the members of the committee on the ..... and are signed on their behalf by:

MR T ROBERTS  
Director

The notes on pages 8 to 12 form part of these financial statements.

# THE CROYDON ASSOCIATION FOR PASTORAL CARE IN MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS

**YEAR ENDED 31 MARCH 2008**

### 1. ACCOUNTING POLICIES

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

10% on reducing balance

### 2. VOLUNTARY INCOME

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2008 £</b>	<b>Total Funds 2007 £</b>
<b>Donations</b>				
Donations	3,027	–	3,027	–
<b>Grants receivable</b>				
CVA Special Grant	–	–	–	992
Grant London Borough of Croydon	24,982	–	24,982	24,527
Grant for Women's group	–	–	–	500
Grant for Faith Workshop	–	3,000	3,000	–
	<u>28,009</u>	<u>3,000</u>	<u>31,009</u>	<u>26,019</u>

### 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	<b>Unrestricted Funds £</b>	<b>Total Funds 2008 £</b>	<b>Total Funds 2007 £</b>
Salary contribution	–	–	144
CVA training contribution	–	–	250
Drop - Ins	466	466	815
	<u>466</u>	<u>466</u>	<u>1,209</u>

# THE CROYDON ASSOCIATION FOR PASTORAL CARE IN MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2008

### 4. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2008	Total Funds 2007
	£	£	£
Bank interest receivable	<u>3,090</u>	<u>3,090</u>	<u>2,372</u>

### 5. OTHER INCOMING RESOURCES

	Unrestricted Funds	Total Funds 2008	Total Funds 2007
	£	£	£
Miscellaneous Income	<u>826</u>	<u>826</u>	<u>–</u>

### 6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2008	Total Funds 2007
	£	£	£	£
Drop - In - Rainbow	793	–	793	3,936
Drop - In - Open Door	155	–	155	–
Drop - In - Bridge	405	–	405	–
Drop - In - Women's Group	544	–	544	1,005
Creative Workshop - St Andrews	2,445	–	2,445	–
Creative Workshop - St Mildred's	4,038	–	4,038	–
Workshop Facilitation	–	400	400	342
New Horizons	–	–	–	294
Outing	822	–	822	282
Development Officers Expenses	117	–	117	11,603
	<u>9,319</u>	<u>400</u>	<u>9,719</u>	<u>17,462</u>

# THE CROYDON ASSOCIATION FOR PASTORAL CARE IN MENTAL HEALTH

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2008

### 7. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2008	Total Funds 2007
	£	£	£
Salaries and NIC	24,137	24,137	16,311
Postage, Stationery, Printing & Photocopying	621	621	1,430
Rent	1,016	1,016	839
Accountancy fees	471	471	587
Telephone	474	474	239
Travel	179	179	382
Legal & Professional fees	545	545	–
Computer costs	236	236	–
Subscriptions	100	100	157
Depreciation	380	380	422
Refreshments	220	220	–
Consultancy fees	–	–	429
Conferences	–	–	80
Insurance	470	470	379
Trustees Insurance	194	194	420
AGM Expenses	–	–	71
Sundries	35	35	88
	<u>29,078</u>	<u>29,078</u>	<u>21,834</u>

### 8. OTHER RESOURCES EXPENDED

	Unrestricted Funds	Total Funds 2008	Total Funds 2007
	£	£	£
Miscellaneous expenses	<u>50</u>	<u>50</u>	<u>–</u>

### 9. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	2008	2007
	£	£
Depreciation	<u>380</u>	<u>422</u>

### 10. FUND TRANSFERS

The restricted fund balance brought forward of £8,123 has been met this year by a transfer from unrestricted funds as the project is now finished.

**THE CROYDON ASSOCIATION FOR PASTORAL CARE IN  
MENTAL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2008**

**11. STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	<b>2008</b>	2007
	£	£
Wages and salaries	<u>24,137</u>	<u>16,311</u>

**12. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; Fittings</b>
	£
<b>COST</b>	
At 1 April 2007 and 31 March 2008	<u>4,688</u>
<b>DEPRECIATION</b>	
At 1 April 2007	891
Charge for the year	380
At 31 March 2008	<u>1,271</u>
<b>NET BOOK VALUE</b>	
At 31 March 2008	<u>3,417</u>
At 31 March 2007	<u>3,797</u>

**13. DEBTORS**

	<b>2008</b>	2007
	£	£
Other debtors	<u>679</u>	<u>851</u>

**14. CREDITORS: Amounts falling due within one year**

	<b>2008</b>	2007
	£	£
Other creditors	<u>2,270</u>	<u>871</u>

**THE CROYDON ASSOCIATION FOR PASTORAL CARE IN  
MENTAL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2008**

**15. RESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2007	Incoming resources	Transfers	Balance at 31 Mar 2008
	£	£	£	£
Restricted Fund	<u>(8,123)</u>	<u>2,600</u>	<u>8,123</u>	<u>2,600</u>

**16. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2007	Outgoing resources	Transfers	Balance at 31 Mar 2008
	£	£	£	£
General Funds	<u>89,646</u>	<u>(6,056)</u>	<u>(8,123)</u>	<u>75,467</u>