

CROSSLINE CHRISTIAN COUNSELLING SERVICE (MAIDSTONE)

England & Wales · Charity number 1008809

Details

Other names	CROSSLINE-MAIDSTONE CHRISTIAN COUNSELLING SERVICE, CROSSLINE CHRISTIAN COUNSELLING SERVICE
Status	Registered
Legal form	Trust
Registered	1992-02-27
Register	View on the Charity Commission register

Contact

Address Maidstone Community Support Centre
39-48 Marsham Street
Maidstone
Kent
ME14 1HH

Phone 01622754447

Email contact@crosslinecounselling-maidstone.org

Website www.crosslinecounselling.org.uk

Activities

Objects: TO PROMOTE AND PROTECT THE PHYSICAL, SPIRITUAL AND MENTAL HEALTH OF THOSE IN NEED BY WAY OF CHRISTIAN COUNSELLING AND SUPPORT BY ESTABLISHING AND CARRYING ON A COUNSELLING SERVICE BASED UPON CHRISTIAN FAITH AS SET OUT IN THE STATEMENT OF FAITH SHOWN IN THE FIRST SCHEDULE OF THE DEED MADE 24TH NOVEMBER 1991.

Activities: Crossline is a counselling service based upon the Christian faith and doctrine. Our objectives and activities are to promote and protect the physical, spiritual and mental health of those who have need by way of a Christian ethos and counselling that includes support for couples and individuals regardless of faith.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** MAIDSTONE AND DISTRICT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£79,918	£81,059	-	-
2024-03-31	£95,227	£81,758	-	-
2023-03-31	£74,372	£74,913	-	-
2022-03-31	£56,451	£77,852	-	-
2021-03-31	£60,144	£64,648	-	-

Trustees

Name	Role	Appointed
DR TONY JONES	Chair	1991-11-24
CAROLINE VICTORIA MENNIE		2003-11-03
Dr LINDSEY ISABEL KEMP		2014-01-31
Elaine Ann Day		2016-10-18
Peter John Roberts		2018-11-20
Rev ROBERT HARVEY WILLIAMSON		2014-01-02
SONYA RACHEL ROBERTS		2005-10-11
Simon Neil Rogers		2018-03-22

CROSSLINE CHRISTIAN COUNSELLING SERVICE (MAIDSTONE)

England & Wales - Charity number 1008809

Accounts

Charity registration number 1008809 (England and Wales)

**CROSSLINE CHRISTIAN COUNSELLING SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**



CROSSLINE CHRISTIAN COUNSELLING SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr L Kemp
Rev R Williamson
Mr P Roberts
Ms E Day
Mr S Rogers
Dr A Jones
Mrs S Roberts
Mrs C V H Mennie

Charity number (England and Wales)

1008809

Independent examiner

Xeinadin South East Limited
Unit 68 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

CROSSLINE CHRISTIAN COUNSELLING SERVICE

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CROSSLINE CHRISTIAN COUNSELLING SERVICE

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the period ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity is constituted under a trust deed dated 24th November 1991. The objects under the deed of trust are the advancement of the Christian religion by establishing and carrying on a counselling service based upon the Christian faith and doctrine.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The trust operates a Christian counselling service in Maidstone. During the year there were 69 client assessments and approximately 101 clients counselled over 1,524 sessions with 20 active counsellors. The trustees are also grateful for the unstinting efforts of its volunteers who are involved in service provision.

Financial review

The Statement of Financial Activities as shown on page 4 shows a net decrease in funds for the year of £1,141 (2024 £13,469 increase), and funds carried forward of £42,257 (2024 £43,398). The trustees aim is to hold free reserves of between three and six month's expenditure.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the period and up to the date of signature of the financial statements were:

Dr L Kemp

Rev R Williamson

Mr P Roberts

Ms E Day

Mr S Rogers

Dr A Jones

Mrs S Roberts

Mrs C V H Mennie

CROSSLINE CHRISTIAN COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

The trustees' report was approved by the Board of Trustees.

Dr A Jones

Trustee

21 January 2026

CROSSLINE CHRISTIAN COUNSELLING SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CROSSLINE CHRISTIAN COUNSELLING SERVICE

I report to the trustees on my examination of the financial statements of Crossline Christian Counselling Service (the charity) for the period ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Xeinadin South East Limited

Unit 68 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH
21 January 2026

CROSSLINE CHRISTIAN COUNSELLING SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	71,544	7,999	79,543	84,489	10,499	94,988
Investments	3	332	43	375	168	72	240
Total income		<u>71,876</u>	<u>8,042</u>	<u>79,918</u>	<u>84,657</u>	<u>10,571</u>	<u>95,228</u>
Expenditure on:							
Charitable activities	4	59,674	21,385	81,059	80,417	1,342	81,759
Total expenditure		<u>59,674</u>	<u>21,385</u>	<u>81,059</u>	<u>80,417</u>	<u>1,342</u>	<u>81,759</u>
Net income/(expenditure) and movement in funds		12,202	(13,343)	(1,141)	4,240	9,229	13,469
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>25,174</u>	<u>18,224</u>	<u>43,398</u>	<u>20,934</u>	<u>8,995</u>	<u>29,929</u>
Fund balances at 31 March 2025		<u>37,376</u>	<u>4,881</u>	<u>42,257</u>	<u>25,174</u>	<u>18,224</u>	<u>43,398</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

CROSSLINE CHRISTIAN COUNSELLING SERVICE

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		159		950
Current assets					
Debtors	11	7,180		6,901	
Cash at bank and in hand		37,136		37,273	
		<u>44,316</u>		<u>44,174</u>	
Creditors: amounts falling due within one year	12	<u>(2,218)</u>		<u>(1,726)</u>	
Net current assets			<u>42,098</u>		<u>42,448</u>
Total assets less current liabilities			<u>42,257</u>		<u>43,398</u>
The funds of the charity					
Restricted income funds	14		4,881		18,224
Unrestricted funds	15		37,376		25,174
			<u>42,257</u>		<u>43,398</u>

The financial statements were approved by the trustees on 21 January 2026

Dr L Kemp
Trustee

Dr A Jones
Trustee

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Crossline Christian Counselling Service is an unincorporated charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on cost
Fixtures and fittings	15% on cost
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	71,544	7,999	79,543	84,489	10,499	94,988

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

3 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	332	43	375	168	72	240

4 Expenditure on charitable activities

	Expenditure 2025 £	Expenditure 2024 £
Direct costs		
Staff costs	39,377	39,755
Depreciation and impairment	791	2,838
Insurance	1,584	1,405
Telephone	304	292
Postage and stationary	399	162
Sundries	185	453
Supervision	11,899	11,985
Travel	2,776	1,743
Training	2,427	1,815
Rent	16,188	15,623
Fund raising	321	1,992
Gift vouchers	1,310	439
Repairs and renewals	1,363	631
Computer expenses	240	657
Subscriptions	195	187
Loss on disposal of assets	-	134
	79,359	80,111
Share of support and governance costs (see note 5)		
Support	1,700	1,648
	81,059	81,759
Analysis by fund		
Unrestricted funds	59,674	80,417
Restricted funds	21,385	1,342
	81,059	81,759

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

5 Support costs allocated to activities	2025	2024
	£	£
	-	28
Governance costs	1,700	1,620
	<u>1,700</u>	<u>1,648</u>
Analysed between:		
Expenditure	<u>1,700</u>	<u>1,648</u>

6 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,700	1,620
Depreciation of owned tangible fixed assets	791	2,838
	<u>1,700</u>	<u>2,838</u>

7 Trustees

There were no trustees' expenses paid for the year ended 31 March 2025 nor the year ended 31 March 2024.

Remuneration of £2,220 (2024 - £17,430) was paid to the trustee for other duties performed within the charity only. No payment was made to them for their duties as a trustee.

8 Employees

The average monthly number of employees during the period was:

	2025	2024
	Number	Number
	2	2
	<u>2</u>	<u>2</u>

Employment costs	2025	2024
	£	£
Wages and salaries	38,295	39,105
Other pension costs	1,082	650
	<u>39,377</u>	<u>39,755</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2024	7,680	2,678	6,495	16,853
At 31 March 2025	7,680	2,678	6,495	16,853
Depreciation and impairment				
At 1 April 2024	7,680	2,303	5,920	15,903
Depreciation charged in the period	-	248	543	791
At 31 March 2025	7,680	2,551	6,463	16,694
Carrying amount				
At 31 March 2025	-	127	32	159
At 31 March 2024	-	375	575	950

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	(1)	(2)
Other debtors	7,181	6,903
	7,180	6,901

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	518	106
Accruals and deferred income	1,700	1,620
	2,218	1,726

13 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,082	650

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

13 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
	18,224	8,042	(21,385)	4,881
	<u>18,224</u>	<u>8,042</u>	<u>(21,385)</u>	<u>4,881</u>
Previous period:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	8,995	10,571	(1,342)	18,224
	<u>8,995</u>	<u>10,571</u>	<u>(1,342)</u>	<u>18,224</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	25,174	71,876	(59,674)	37,376
	<u>25,174</u>	<u>71,876</u>	<u>(59,674)</u>	<u>37,376</u>
Previous period:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	20,934	84,657	(80,417)	25,174
	<u>20,934</u>	<u>84,657</u>	<u>(80,417)</u>	<u>25,174</u>

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	159	-	159
Current assets/(liabilities)	37,217	4,881	42,098
	<u>37,376</u>	<u>4,881</u>	<u>42,257</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	950	-	950
Current assets/(liabilities)	24,224	18,224	42,448
	<u>25,174</u>	<u>18,224</u>	<u>43,398</u>

17 Related party transactions

There were no disclosable related party transactions during the period (2024 - none).

CROSSLINE CHRISTIAN COUNSELLING SERVICE (MAIDSTONE)

England & Wales - Charity number 1008809

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
CROSSLINE CHRISTIAN COUNSELLING SERVICE

Xeinadin South East Limited
Unit 68 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

CROSSLINE CHRISTIAN COUNSELLING SERVICE

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for the Year Ended 31 March 2024

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CROSSLINE CHRISTIAN COUNSELLING SERVICE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is constituted under a trust deed dated 24th November 1991. The objects under the deed of trust are the advancement of the Christian religion by establishing and carrying on a counselling service based upon the Christian faith and doctrine.

FINANCIAL REVIEW

The trust operates a Christian counselling service in Maidstone. During the year there were 86 client assessments and approximately 126 clients counselled over 1,474 sessions with 22 active counsellors. The trustees are also grateful for the unstinting efforts of its volunteers who are involved in service provision.

The Statement of Financial Activities as shown on page 4 shows a net increase in funds for the year of £13,469 (2023 £541 decrease), and funds carried forward of £43,398 (2023 £29,929). The trustees aim is to hold free reserves of between three and six month's expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1008809

Principal address

Maidstone Community Support Centre
39-48 Marsham Street
Maidstone
Kent
ME14 1HH

Trustees

Dr A Jones Chairman
Mrs S Roberts
Mrs C V H Mennie
Dr L Kemp
Rev R Williamson
Mr S Rogers
Ms E Day
Mr P Roberts

Independent Examiner

Xeinadin South East Limited
Unit 68 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

CROSSLINE CHRISTIAN COUNSELLING SERVICE

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

Approved by order of the board of trustees on 26 January 2025 and signed on its behalf by:

Dr A Jones - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CROSSLINE CHRISTIAN COUNSELLING SERVICE

Independent examiner's report to the trustees of Crossline Christian Counselling Service
I report to the charity trustees on my examination of the accounts of Crossline Christian Counselling Service (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicholas May FCCA
The Institute of Chartered Accountants in England and Wales

Xeinadin South East Limited
Unit 68 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

26 January 2025

CROSSLINE CHRISTIAN COUNSELLING SERVICE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		84,488	10,499	94,987	74,345
Investment income	2	<u>168</u>	<u>72</u>	<u>240</u>	<u>27</u>
Total		<u>84,656</u>	<u>10,571</u>	<u>95,227</u>	<u>74,372</u>
 EXPENDITURE ON					
Charitable activities					
Christian Counselling					
		79,606	1,342	80,948	74,913
Other		<u>810</u>	<u>-</u>	<u>810</u>	<u>-</u>
Total		<u>80,416</u>	<u>1,342</u>	<u>81,758</u>	<u>74,913</u>
 NET INCOME/(EXPENDITURE)		 4,240	 9,229	 13,469	 (541)
 RECONCILIATION OF FUNDS					
Total funds brought forward		20,934	8,995	29,929	30,470
 TOTAL FUNDS CARRIED FORWARD		 <u>25,174</u>	 <u>18,224</u>	 <u>43,398</u>	 <u>29,929</u>

The notes form part of these financial statements

CROSSLINE CHRISTIAN COUNSELLING SERVICE

BALANCE SHEET
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	5	950	-	950	3,922
CURRENT ASSETS					
Debtors	6	6,903	-	6,903	4,856
Cash at bank and in hand		<u>26,949</u>	<u>18,224</u>	<u>45,173</u>	<u>22,497</u>
		33,852	18,224	52,076	27,353
CREDITORS					
Amounts falling due within one year	7	(9,628)	-	(9,628)	(1,346)
NET CURRENT ASSETS					
		<u>24,224</u>	<u>18,224</u>	<u>42,448</u>	<u>26,007</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		25,174	18,224	43,398	29,929
NET ASSETS					
		<u>25,174</u>	<u>18,224</u>	<u>43,398</u>	<u>29,929</u>
FUNDS					
Unrestricted funds	9			25,174	20,934
Restricted funds				<u>18,224</u>	<u>8,995</u>
TOTAL FUNDS					
				<u>43,398</u>	<u>29,929</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2025 and were signed on its behalf by:

Dr A Jones - Trustee

Dr L Kemp - Trustee

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

2.	INVESTMENT INCOME	31.3.24	31.3.23
		£	£
	Deposit account interest	240	27
		<u> </u>	<u> </u>
3.	TRUSTEES' REMUNERATION AND BENEFITS	31.3.24	31.3.23
		£	£
	Trustees' salaries	17,430	22,500
		<u> </u>	<u> </u>

Remuneration was paid to the trustee for other duties performed within the charity only. No payment was made to the them for their duties as a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			
		Unrestricted fund	Restricted fund	Total funds
		£	£	£
	INCOME AND ENDOWMENTS FROM			
	Donations and legacies	65,350	8,995	74,345
	Investment income	27	-	27
	Total	<u>65,377</u>	<u>8,995</u>	<u>74,372</u>
	EXPENDITURE ON			
	Charitable activities			
	Christian Counselling	74,913	-	74,913
	NET INCOME/(EXPENDITURE)	(9,536)	8,995	(541)
	RECONCILIATION OF FUNDS			
	Total funds brought forward	30,470	-	30,470
	TOTAL FUNDS CARRIED FORWARD	<u>20,934</u>	<u>8,995</u>	<u>29,929</u>

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

5. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	8,065	2,678	7,980	18,723
Disposals	(385)	-	(1,485)	(1,870)
At 31 March 2024	<u>7,680</u>	<u>2,678</u>	<u>6,495</u>	<u>16,853</u>
DEPRECIATION				
At 1 April 2023	7,613	2,009	5,179	14,801
Charge for year	401	294	2,143	2,838
Eliminated on disposal	(334)	-	(1,402)	(1,736)
At 31 March 2024	<u>7,680</u>	<u>2,303</u>	<u>5,920</u>	<u>15,903</u>
NET BOOK VALUE				
At 31 March 2024	<u>-</u>	<u>375</u>	<u>575</u>	<u>950</u>
At 31 March 2023	<u>452</u>	<u>669</u>	<u>2,801</u>	<u>3,922</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	<u>6,903</u>	<u>4,856</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Bank loans and overdrafts (see note 8)	7,900	-
Taxation and social security	106	536
Other creditors	1,622	810
	<u>9,628</u>	<u>1,346</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>7,900</u>	<u>-</u>

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

9. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	20,934	4,240	25,174
Restricted funds			
Restricted Fund	8,995	9,229	18,224
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>29,929</u>	<u>13,469</u>	<u>43,398</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,656	(80,416)	4,240
Restricted funds			
Restricted Fund	10,571	(1,342)	9,229
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>95,227</u>	<u>(81,758)</u>	<u>13,469</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	30,470	(9,536)	20,934
Restricted funds			
Restricted Fund	-	8,995	8,995
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>30,470</u>	<u>(541)</u>	<u>29,929</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,377	(74,913)	(9,536)
Restricted funds			
Restricted Fund	8,995	-	8,995
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,372</u>	<u>(74,913)</u>	<u>(541)</u>

CROSSLINE CHRISTIAN COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	30,470	(5,296)	25,174
Restricted funds			
Restricted Fund	-	18,224	18,224
TOTAL FUNDS	<u>30,470</u>	<u>12,928</u>	<u>43,398</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,033	(155,329)	(5,296)
Restricted funds			
Restricted Fund	19,566	(1,342)	18,224
TOTAL FUNDS	<u>169,599</u>	<u>(156,671)</u>	<u>12,928</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

CROSSLINE CHRISTIAN COUNSELLING SERVICE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	60,474	50,064
Gift aid	27,610	19,425
Tax reclaimable	6,903	4,856
	<u>94,987</u>	<u>74,345</u>
Investment income		
Deposit account interest	240	27
	<u>240</u>	<u>27</u>
Total incoming resources	95,227	74,372
EXPENDITURE		
Charitable activities		
Trustees' salaries	17,430	22,500
Wages	21,675	16,875
Pensions	650	506
Insurance	1,404	1,503
Telephone	292	265
Postage and stationery	162	513
Sundries	453	62
Supervision	11,985	11,361
Travel	1,743	1,156
Training	1,815	928
Rent	15,623	14,638
Fund raising	1,992	1,485
Gift vouchers	439	726
Repairs and renewals	631	803
Computer and website expenses	657	-
Subscriptions	187	-
Office equipment depreciation	401	150
Fixtures & fittings depreciation	294	118
Computer equipment depreciation	2,143	494
Loss on sale of tangible fixed assets	134	-
	<u>80,110</u>	<u>74,083</u>
Support costs		
Finance		
Bank charges	28	20
Governance costs		
Accountancy	1,620	810
	<u>1,620</u>	<u>810</u>
Total resources expended	81,758	74,913
Net income/(expenditure)	13,469	(541)

This page does not form part of the statutory financial statements

CROSSLINE CHRISTIAN COUNSELLING SERVICE (MAIDSTONE)

England & Wales - Charity number 1008809

Accounts

Document Details:

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Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
CROSSLINE CHRISTIAN COUNSELLING SERVICE

MMP Accounting Solutions Ltd
Unit 34 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

CROSSLINE CHRISTIAN COUNSELLING SERVICE

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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Statement of Financial Activities	4
Balance Sheet	5
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Detailed Statement of Financial Activities	11

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is constituted under a trust deed dated 24th November 1991. The objects under the deed of trust are the advancement of the Christian religion by establishing and carrying on a counselling service based upon the Christian faith and doctrine.

FINANCIAL REVIEW

The trust operates a Christian counselling service in Maidstone. During the year there were 68 client assessments and approximately 125 clients counselled over 1,516 sessions with 21 active counsellors. The trustees are also grateful for the unstinting efforts of its volunteers who are involved in service provision.

The Statement of Financial Activities as shown on page 4 shows a net decrease in funds for the year of £541 (2022 £21,401), and funds carried forward of £29,929 (2022 £30,470). The trustees aim is to hold free reserves of between three and six month's expenditure, and although funds held were below this range in the year they have been reinstated at the date of this report by the receipt of further funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1008809

Principal address

Maidstone Community Support Centre
39-48 Marsham Street
Maidstone
Kent
ME14 1HH

Trustees

Dr A Jones
Mrs S Roberts
Mrs C V H Mennie
Dr L Kemp
Rev R Williamson
Mr S Rogers
Ms E Day
Mr P Roberts

Independent Examiner

MMP Accounting Solutions Ltd
Unit 34 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

CROSSLINE CHRISTIAN COUNSELLING SERVICE

**Report of the Trustees
for the Year Ended 31 March 2023**

Approved by order of the board of trustees on and signed on its behalf
by:

.....
Dr A Jones - Trustee

**Independent Examiner's Report to the Trustees of
Crossline Christian Counselling Service**

Independent examiner's report to the trustees of Crossline Christian Counselling Service

I report to the charity trustees on my examination of the accounts of Crossline Christian Counselling Service (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicholas May FCCA
The Association of Chartered Certified Accountants

MMP Accounting Solutions Ltd
Unit 34 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

Date:

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		65,350	8,995	74,345	56,443
Investment income	2	<u>27</u>	<u>-</u>	<u>27</u>	<u>8</u>
Total		<u>65,377</u>	<u>8,995</u>	<u>74,372</u>	<u>56,451</u>
EXPENDITURE ON					
Charitable activities					
Christian Counselling		<u>74,913</u>	<u>-</u>	<u>74,913</u>	<u>77,852</u>
NET INCOME/(EXPENDITURE)		(9,536)	8,995	(541)	(21,401)
RECONCILIATION OF FUNDS					
Total funds brought forward		30,470	-	30,470	51,871
TOTAL FUNDS CARRIED FORWARD		<u>20,934</u>	<u>8,995</u>	<u>29,929</u>	<u>30,470</u>

The notes form part of these financial statements

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	5	3,922	-	3,922	4,685
CURRENT ASSETS					
Debtors	6	4,856	-	4,856	4,934
Cash at bank and in hand		13,502	8,995	22,497	21,589
		<u>18,358</u>	<u>8,995</u>	<u>27,353</u>	<u>26,523</u>
CREDITORS					
Amounts falling due within one year	7	(1,346)	-	(1,346)	(738)
NET CURRENT ASSETS		<u>17,012</u>	<u>8,995</u>	<u>26,007</u>	<u>25,785</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>20,934</u>	<u>8,995</u>	<u>29,929</u>	<u>30,470</u>
NET ASSETS		<u>20,934</u>	<u>8,995</u>	<u>29,929</u>	<u>30,470</u>
FUNDS	8				
Unrestricted funds				20,934	30,470
Restricted funds				8,995	-
TOTAL FUNDS				<u>29,929</u>	<u>30,470</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Dr A Jones - Trustee

.....
Dr L Kemp - Trustee

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. INVESTMENT INCOME	31.3.23	31.3.22
	£	£
Deposit account interest	27	8
	<u> </u>	<u> </u>
3. TRUSTEES' REMUNERATION AND BENEFITS	31.3.23	31.3.22
	£	£
Trustees' salaries	22,500	21,840
	<u> </u>	<u> </u>

Remuneration was paid to the trustee for other duties performed within the charity only. No payment was made to the them for their duties as a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricte fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	56,443
Investment income	8
Total	<u>56,451</u>
EXPENDITURE ON	
Charitable activities	
Christian Counselling	<u>77,852</u>
NET INCOME/(EXPENDITURE)	(21,401)
RECONCILIATION OF FUNDS	
Total funds brought forward	51,871
TOTAL FUNDS CARRIED FORWARD	<u>30,470</u>

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	8,065	2,678	7,980	18,723
DEPRECIATION				
At 1 April 2022	7,463	1,891	4,684	14,038
Charge for year	150	118	495	763
At 31 March 2023	7,613	2,009	5,179	14,801
NET BOOK VALUE				
At 31 March 2023	452	669	2,801	3,922
At 31 March 2022	602	787	3,296	4,685

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	4,856	4,934

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Taxation and social security	536	-
Other creditors	810	738
	1,346	738

8. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	30,470	(9,536)	20,934
Restricted funds			
Restricted Fund	-	8,995	8,995
TOTAL FUNDS	30,470	(541)	29,929

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,377	(74,913)	(9,536)
Restricted funds			
Restricted Fund	8,995	-	8,995
TOTAL FUNDS	74,372	(74,913)	(541)

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	51,871	(21,401)	30,470
TOTAL FUNDS	<u>51,871</u>	<u>(21,401)</u>	<u>30,470</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,451	(77,852)	(21,401)
TOTAL FUNDS	<u>56,451</u>	<u>(77,852)</u>	<u>(21,401)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	51,871	(30,937)	20,934
Restricted funds			
Restricted Fund	-	8,995	8,995
TOTAL FUNDS	<u>51,871</u>	<u>(21,942)</u>	<u>29,929</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,828	(152,765)	(30,937)
Restricted funds			
Restricted Fund	8,995	-	8,995
TOTAL FUNDS	<u>130,823</u>	<u>(152,765)</u>	<u>(21,942)</u>

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50,064	31,949
Gift aid	19,425	19,560
Tax reclaimable	4,856	4,934
	<hr/>	<hr/>
	74,345	56,443
Investment income		
Deposit account interest	27	8
	<hr/>	<hr/>
Total incoming resources	74,372	56,451
 EXPENDITURE		
Charitable activities		
Trustees' salaries	22,500	21,840
Wages	16,875	16,380
Pensions	506	491
Insurance	1,503	1,457
Light and heat	-	720
Telephone	265	2,508
Postage and stationery	513	393
Sundries	82	65
Supervision	11,361	10,106
Travel	1,156	900
Training	928	129
Rent	14,638	10,175
Fund raising	1,485	2,313
Gift vouchers	726	973
Repairs and renewals	803	3,227
Computer and website expenses	-	720
Office equipment depreciation	150	200
Fixtures & fittings depreciation	118	3,935
Computer equipment depreciation	494	582
	<hr/>	<hr/>
	74,103	77,114
Support costs		
Governance costs		
Accountancy and legal fees	810	738
	<hr/>	<hr/>
Total resources expended	74,913	77,852
	<hr/>	<hr/>
Net expenditure	(541)	(21,401)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

CROSSLINE CHRISTIAN COUNSELLING SERVICE (MAIDSTONE)

England & Wales - Charity number 1008809

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
CROSSLINE CHRISTIAN COUNSELLING SERVICE

MMP Accounting Solutions Ltd
Chartered Certified Accountants
42 Cudworth Road
Willesborough
Ashford
Kent
TN24 0BG

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Contents of the Financial Statements
for the Year Ended 31 March 2022

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CROSSLINE CHRISTIAN COUNSELLING SERVICE

Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is constituted under a trust deed dated 24th November 1991. The objects under the deed of trust are the advancement of the Christian religion by establishing and carrying on a counselling service based upon the Christian faith and doctrine.

FINANCIAL REVIEW

The trust operates a Christian counselling service in Maidstone. During the year there were 90 client assessments and approximately 112 clients counselled over 1,636 sessions with 21 active counsellors. The trustees are also grateful for the unstinting efforts of its volunteers who are involved in service provision.

The Statement of Financial Activities as shown on page 4 shows a net decrease in funds for the year of £21,401 (2021 £4,504), and funds carried forward of £30,470 (2021 £51,871). The trustees aim is to hold free reserves of between three and six month's expenditure, and funds held are within this range.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1008809

Principal address

Maidstone Community Support Centre
39-48 Marsham Street
Maidstone
Kent
ME14 1HH

Trustees

Dr A Jones
Mrs S Roberts
Mrs C V H Mennie
Dr L Kemp
Rev R Williamson
Mr S Rogers
Ms E Day
Mr P Roberts

Independent Examiner

MMP Accounting Solutions Ltd
Chartered Certified Accountants
42 Cudworth Road
Willesborough
Ashford
Kent
TN24 0BG

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Report of the Trustees
for the Year Ended 31 March 2022

Approved by order of the board of trustees on 23 January 2023 and signed on its behalf by:

Dr A Jones - Trustee

Independent Examiner's Report to the Trustees of
Crossline Christian Counselling Service

Independent examiner's report to the trustees of Crossline Christian Counselling Service
I report to the charity trustees on my examination of the accounts of Crossline Christian Counselling Service (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicholas May FCCA
The Association of Chartered Certified Accountants
MMP Accounting Solutions Ltd
Chartered Certified Accountants
42 Cudworth Road
Willesborough
Ashford
Kent
TN24 0BG

25 January 2023

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		56,443	60,099
Investment income	2	8	45
Total		56,451	60,144
 EXPENDITURE ON			
Charitable activities			
Christian Counselling		77,852	64,648
 NET INCOME/(EXPENDITURE)		(21,401)	(4,504)
 RECONCILIATION OF FUNDS			
Total funds brought forward		51,871	56,375
 TOTAL FUNDS CARRIED FORWARD		30,470	51,871

The notes form part of these financial statements

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	5	4,685	8,885
CURRENT ASSETS			
Debtors	6	4,934	5,096
Cash at bank and in hand		21,589	38,558
		<u>26,523</u>	<u>43,654</u>
CREDITORS			
Amounts falling due within one year	7	(738)	(668)
		<u>25,785</u>	<u>42,986</u>
NET CURRENT ASSETS			
		<u>25,785</u>	<u>42,986</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,470	51,871
		<u>30,470</u>	<u>51,871</u>
NET ASSETS		<u>30,470</u>	<u>51,871</u>
FUNDS	8		
Unrestricted funds		30,470	51,871
TOTAL FUNDS		<u>30,470</u>	<u>51,871</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 January 2023 and were signed on its behalf by:

Dr A Jones - Trustee

Dr L Kemp - Trustee

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2.	INVESTMENT INCOME	31.3.22	31.3.21
		£	£
	Deposit account interest	8	45
		<u> </u>	<u> </u>
3.	TRUSTEES' REMUNERATION AND BENEFITS	31.3.22	31.3.21
		£	£
	Trustees' salaries	21,840	21,727
		<u> </u>	<u> </u>

Remuneration was paid to the trustee for other duties performed within the charity only. No payment was made to the them for their duties as a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	
		Unrestricted fund
		£
	INCOME AND ENDOWMENTS FROM	
	Donations and legacies	60,099
	Investment income	45
	Total	<u>60,144</u>
	EXPENDITURE ON	
	Charitable activities	
	Christian Counselling	<u>64,648</u>
	NET INCOME/(EXPENDITURE)	(4,504)
	RECONCILIATION OF FUNDS	
	Total funds brought forward	56,375
	TOTAL FUNDS CARRIED FORWARD	<u>51,871</u>

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

5. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	8,065	11,946	7,464	27,475
Additions	-	-	516	516
Disposals	-	(9,268)	-	(9,268)
	8,065	2,678	7,980	18,723
DEPRECIATION				
At 1 April 2021	7,263	7,224	4,103	18,590
Charge for year	200	139	581	920
Eliminated on disposal	-	(5,472)	-	(5,472)
	7,463	1,891	4,684	14,038
NET BOOK VALUE				
At 31 March 2022	602	787	3,296	4,685
At 31 March 2021	802	4,722	3,361	8,885

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.22	31.3.21
		£	£
Other debtors		4,934	5,096

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.22	31.3.21
		£	£
Other creditors		738	668

8. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	51,871	(21,401)	30,470
	51,871	(21,401)	30,470
TOTAL FUNDS	51,871	(21,401)	30,470

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,451	(77,852)	(21,401)
	56,451	(77,852)	(21,401)
TOTAL FUNDS	56,451	(77,852)	(21,401)

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	56,375	(4,504)	51,871
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>56,375</u>	<u>(4,504)</u>	<u>51,871</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,144	(64,648)	(4,504)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>60,144</u>	<u>(64,648)</u>	<u>(4,504)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	56,375	(25,905)	30,470
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>56,375</u>	<u>(25,905)</u>	<u>30,470</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,595	(142,500)	(25,905)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>116,595</u>	<u>(142,500)</u>	<u>(25,905)</u>

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31,949	34,313
Gift aid	19,560	20,690
Tax reclaimable	4,934	5,096
	56,443	60,099
Investment income		
Deposit account interest	8	45
	56,451	60,144
EXPENDITURE		
Charitable activities		
Trustees' salaries	21,840	21,727
Wages	16,380	16,152
Pensions	491	485
Insurance	1,457	1,457
Light and heat	720	1,440
Telephone	2,508	1,093
Postage and stationery	393	173
Sundries	65	-
Supervision	10,106	13,391
Travel	900	37
Training	129	779
Rent	10,175	3,600
Fund raising	2,313	-
Gift vouchers	973	574
Repairs and renewals	3,227	809
Computer and website expenses	720	425
Office equipment depreciation	200	268
Fixtures & fittings depreciation	3,935	833
Computer equipment depreciation	582	593
	77,114	63,836
Support costs		
Governance costs		
Accountancy and legal fees	738	812
	77,852	64,648
Total resources expended	77,852	64,648
Net expenditure	(21,401)	(4,504)

This page does not form part of the statutory financial statements

CROSSLINE CHRISTIAN COUNSELLING SERVICE (MAIDSTONE)

England & Wales - Charity number 1008809

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
CROSSLINE CHRISTIAN COUNSELLING SERVICE

MMP Accounting Solutions Ltd
Chartered Certified Accountants
42 Cudworth Road
Willesborough
Ashford
Kent
TN24 0BG

CROSSLINE CHRISTIAN COUNSELLING SERVICE

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for the Year Ended 31 March 2021

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CROSSLINE CHRISTIAN COUNSELLING SERVICE

Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is constituted under a trust deed dated 24th November 1991. The objects under the deed of trust are the advancement of the Christian religion by establishing and carrying on a counselling service based upon the Christian faith and doctrine.

FINANCIAL REVIEW

The trust operates a Christian counselling service in Maidstone. During the year there were 65 client assessments and approximately 124 clients counselled over 2,092 sessions with 29 active counsellors. The trustees are also grateful for the unstinting efforts of its volunteers who are involved in service provision.

The Statement of Financial Activities as shown on page 4 shows a net decrease in funds for the year of £4,504 (2020 £6,226 increase), and funds carried forward of £51,871 (2020 £56,375). The trustees aim is to hold free reserves of between six and twelve month's expenditure, and funds held are within this range.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1008809

Principal address

Maidstone Community Support Centre
39-48 Marsham Street
Maidstone
Kent
ME14 1HH

Trustees

Dr A Jones
Mrs S Roberts
Mrs C V H Mennie
Dr L Kemp
Rev R Williamson
Mr S Rogers
Ms E Day
Mr P Roberts

Independent Examiner

MMP Accounting Solutions Ltd
Chartered Certified Accountants
42 Cudworth Road
Willesborough
Ashford
Kent
TN24 0BG

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Report of the Trustees
for the Year Ended 31 March 2021

Approved by order of the board of trustees on 7 January 2022 and signed on its behalf by:

Dr A Jones - Trustee

Independent Examiner's Report to the Trustees of
Crossline Christian Counselling Service

Independent examiner's report to the trustees of Crossline Christian Counselling Service
I report to the charity trustees on my examination of the accounts of Crossline Christian Counselling Service (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicholas May FCCA
The Association of Chartered Certified Accountants
MMP Accounting Solutions Ltd
Chartered Certified Accountants
42 Cudworth Road
Willesborough
Ashford
Kent
TN24 0BG

7 January 2022

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		60,099	74,060
Investment income	2	<u>45</u>	<u>47</u>
Total		60,144	74,107
EXPENDITURE ON			
Charitable activities			
Christian Counselling		64,648	67,881
		<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		(4,504)	6,226
RECONCILIATION OF FUNDS			
Total funds brought forward		56,375	50,149
		<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>51,871</u></u>	<u><u>56,375</u></u>

The notes form part of these financial statements

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	5	8,885	10,195
CURRENT ASSETS			
Debtors	6	5,096	8,065
Cash at bank and in hand		38,558	38,656
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
		43,654	46,721
CREDITORS			
Amounts falling due within one year	7	(668)	(541)
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
NET CURRENT ASSETS		42,986	46,180
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL ASSETS LESS CURRENT LIABILITIES		51,871	56,375
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
NET ASSETS		51,871	56,375
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
FUNDS	8		
Unrestricted funds		51,871	56,375
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL FUNDS		51,871	56,375
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 January 2022 and were signed on its behalf by:

Dr A Jones - Trustee

Dr L Kemp - Trustee

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2.	INVESTMENT INCOME	31.3.21	31.3.20
		£	£
	Deposit account interest	45	47
		<u>45</u>	<u>47</u>
3.	TRUSTEES' REMUNERATION AND BENEFITS	31.3.21	31.3.20
		£	£
	Trustees' salaries	18,309	32,740
	Trustees' social security	3,418	5,003
		<u>21,727</u>	<u>37,743</u>

Remuneration was paid to the trustee for other duties performed within the charity only. No payment was made to the them for their duties as a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	
		Unrestricted fund
		£
	INCOME AND ENDOWMENTS FROM	
	Donations and legacies	74,060
	Investment income	47
	Total	<u>74,107</u>
	EXPENDITURE ON	
	Charitable activities	
	Christian Counselling	67,881
	NET INCOME	<u>6,226</u>
	RECONCILIATION OF FUNDS	
	Total funds brought forward	50,149
	TOTAL FUNDS CARRIED FORWARD	<u><u>56,375</u></u>

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020	8,065	11,946	7,080	27,091
Additions	-	-	384	384
	<u>8,065</u>	<u>11,946</u>	<u>7,464</u>	<u>27,475</u>
DEPRECIATION				
At 1 April 2020	6,995	6,391	3,510	16,896
Charge for year	268	833	593	1,694
	<u>7,263</u>	<u>7,224</u>	<u>4,103</u>	<u>18,590</u>
NET BOOK VALUE				
At 31 March 2021	<u>802</u>	<u>4,722</u>	<u>3,361</u>	<u>8,885</u>
At 31 March 2020	<u>1,070</u>	<u>5,555</u>	<u>3,570</u>	<u>10,195</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.21 £	31.3.20 £
Other debtors		5,096	8,065
		<u>5,096</u>	<u>8,065</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.21 £	31.3.20 £
Other creditors		668	541
		<u>668</u>	<u>541</u>

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	56,375	(4,504)	51,871
	<u>56,375</u>	<u>(4,504)</u>	<u>51,871</u>
TOTAL FUNDS	<u>56,375</u>	<u>(4,504)</u>	<u>51,871</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,144	(64,648)	(4,504)
	<u>60,144</u>	<u>(64,648)</u>	<u>(4,504)</u>
TOTAL FUNDS	<u>60,144</u>	<u>(64,648)</u>	<u>(4,504)</u>

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	50,149	6,226	56,375
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,149</u>	<u>6,226</u>	<u>56,375</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,107	(67,881)	6,226
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,107</u>	<u>(67,881)</u>	<u>6,226</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	50,149	1,722	51,871
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,149</u>	<u>1,722</u>	<u>51,871</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,251	(132,529)	1,722
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>134,251</u>	<u>(132,529)</u>	<u>1,722</u>

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

CROSSLINE CHRISTIAN COUNSELLING SERVICE

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	34,313	27,934
Gift aid	20,690	38,061
Tax reclaimable	5,096	8,065
	<u>60,099</u>	<u>74,060</u>
Investment income		
Deposit account interest	45	47
	<u>60,144</u>	<u>74,107</u>
EXPENDITURE		
Charitable activities		
Trustees' salaries	18,309	32,740
Trustees' social security	3,418	5,003
Wages	11,607	-
Social security	3,899	-
Pensions	1,131	-
Insurance	1,457	1,329
Light and heat	1,440	1,440
Telephone and web-site	1,093	1,035
Postage and stationery	173	678
Sundries	-	2,947
Supervision	13,391	5,370
Travel	37	5,697
Training	779	1,002
Car park rental	3,600	4,320
Gift vouchers	574	1,560
Repairs and renewals	809	1,446
Cleaning	-	360
Computer expenses	425	302
Office equipment depreciation	268	358
Fixtures & fittings depreciation	833	981
Computer equipment depreciation	593	630
	<u>63,836</u>	<u>67,198</u>
Support costs		
Finance		
Bank charges	-	2
Governance costs		
Accountancy and legal fees	812	681
	<u>64,648</u>	<u>67,881</u>
Total resources expended	<u>64,648</u>	<u>67,881</u>
Net (expenditure)/income	<u>(4,504)</u>	<u>6,226</u>

This page does not form part of the statutory financial statements