

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
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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
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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

		31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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>51,871</u>	<u>56,375</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
		<u>43,654</u>	<u>46,721</u>
CREDITORS			
Amounts falling due within one year	7	(668)	(541)
NET CURRENT ASSETS		<u>42,986</u>	<u>46,180</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		51,871	56,375
NET ASSETS		<u>51,871</u>	<u>56,375</u>
FUNDS	8		
Unrestricted funds		51,871	56,375
TOTAL FUNDS		<u>51,871</u>	<u>56,375</u>

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> </u>	<u> </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> </u>	<u> </u>
		<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
At 31 March 2021	<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
At 31 March 2021	<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	<u>5,096</u>	<u>8,065</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other creditors	<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
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)
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
	<hr/>	<hr/>
	60,099	74,060
Investment income		
Deposit account interest	45	47
	<hr/>	<hr/>
Total incoming resources	60,144	74,107
 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
	<hr/>	<hr/>
	63,836	67,198
 Support costs		
Finance		
Bank charges	-	2
Governance costs		
Accountancy and legal fees	812	681
	<hr/>	<hr/>
Total resources expended	64,648	67,881
	<hr/>	<hr/>
Net (expenditure)/income	(4,504)	6,226
	<hr/>	<hr/>

This page does not form part of the statutory financial statements