

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
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Willesborough
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CROSSLINE CHRISTIAN COUNSELLING SERVICE

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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
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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

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

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)
NET CURRENT ASSETS		<u>25,785</u>	<u>42,986</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,470	51,871
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>8</u>	<u>45</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.22	31.3.21
	£	£
Trustees' salaries	21,840	21,727
	<u>21,840</u>	<u>21,727</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	64,648
 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)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	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)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	7,463	1,891	4,684	14,038
NET BOOK VALUE				
At 31 March 2022	<hr/> 602 <hr/>	<hr/> 787 <hr/>	<hr/> 3,296 <hr/>	<hr/> 4,685 <hr/>
At 31 March 2021	<hr/> 802 <hr/>	<hr/> 4,722 <hr/>	<hr/> 3,361 <hr/>	<hr/> 8,885 <hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other debtors	<hr/> 4,934 <hr/>	<hr/> 5,096 <hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	<hr/> 738 <hr/>	<hr/> 668 <hr/>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> 51,871 <hr/>	<hr/> (21,401) <hr/>	<hr/> 30,470 <hr/>

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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> 56,451 <hr/>	<hr/> (77,852) <hr/>	<hr/> (21,401) <hr/>

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
	<hr/> 56,443	<hr/> 60,099
Investment income		
Deposit account interest	<hr/> 8	<hr/> 45
Total incoming resources	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
	<hr/> 77,114	<hr/> 63,836
Support costs		
Governance costs		
Accountancy and legal fees	<hr/> 738	<hr/> 812
Total resources expended	<hr/> 77,852	<hr/> 64,648
Net expenditure	<hr/> <hr/> (21,401)	<hr/> <hr/> (4,504)

This page does not form part of the statutory financial statements