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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

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for the Year Ended 31 March 2023

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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	27	-	27	8
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>27</u>	<u>8</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.23	31.3.22
	£	£
Trustees' salaries	22,500	21,840
	<u>22,500</u>	<u>21,840</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

	Unrestricted 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><u>30,470</u></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/> 74,345	<hr/> 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/> 74,103	<hr/> 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/>	<hr/> <hr/>

This page does not form part of the statutory financial statements