

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

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

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

I 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.

I 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><u>25,174</u></u>	<u><u>18,224</u></u>	<u><u>43,398</u></u>	<u><u>29,929</u></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		26,949	18,224	45,173	22,497
		<u>33,852</u>	<u>18,224</u>	<u>52,076</u>	<u>27,353</u>
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	9				
Unrestricted funds				25,174	20,934
Restricted funds				18,224	8,995
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	<u>240</u>	<u>27</u>

3.	TRUSTEES' REMUNERATION AND BENEFITS	31.3.24	31.3.23
		£	£
	Trustees' salaries	<u>17,430</u>	<u>22,500</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	<u>27</u>	<u>-</u>	<u>27</u>
	Total	<u>65,377</u>	<u>8,995</u>	<u>74,372</u>
	EXPENDITURE ON			
	Charitable activities			
	Christian Counselling	<u>74,913</u>	<u>-</u>	<u>74,913</u>
	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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)	<u>13,469</u>	<u>(541)</u>

This page does not form part of the statutory financial statements