

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

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**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

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# CROSSLINE CHRISTIAN COUNSELLING SERVICE

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# CROSSLINE CHRISTIAN COUNSELLING SERVICE

## TRUSTEES' REPORT

### FOR THE PERIOD ENDED 31 MARCH 2025

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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*

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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

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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**

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

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

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#### 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<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| 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<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Interest receivable | 332                                | 43                               | 375                | 168                                | 72                               | 240                |

### 4 Expenditure on charitable activities

|   | Expenditure<br>2025<br>£ | Expenditure<br>2024<br>£ |
|---|--------------------------|--------------------------|
| <b>Direct costs</b>                                       |                          |                          |
| 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                   |
| <b>Share of support and governance costs (see note 5)</b> |                          |                          |
| Support   | 1,700                    | 1,648                    |
|   | 81,059                   | 81,759                   |
| <b>Analysis by fund</b>                                   |                          |                          |
| 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<br>£    | 2024<br>£    |
|--------------------------|--------------|--------------|
|                          | -            | 28           |
| Governance costs         | 1,700        | 1,620        |
|                          | <u>1,700</u> | <u>1,648</u> |
| <b>Analysed between:</b> |              |              |
| Expenditure              | <u>1,700</u> | <u>1,648</u> |

### 6 Net movement in funds

|  | 2025<br>£    | 2024<br>£    |
|--|--------------|--------------|
| 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>1,620</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<br>Number | 2024<br>Number |
|-------------------------|----------------|----------------|
|                         | 2              | 2              |
|                         | <u>2</u>       | <u>2</u>       |
| <b>Employment costs</b> |                |                |
|                         | 2025<br>£      | 2024<br>£      |
| 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<br>equipment<br>£ | Fixtures and<br>fittings<br>£ | Computers<br>£ | Total<br>£ |
|------------------------------------|-----------------------------|-------------------------------|----------------|------------|
| <b>Cost</b>                        |                             |                               |                |            |
| At 1 April 2024                    | 7,680                       | 2,678                         | 6,495          | 16,853     |
| At 31 March 2025                   | 7,680                       | 2,678                         | 6,495          | 16,853     |
| <b>Depreciation and impairment</b> |                             |                               |                |            |
| 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     |
| <b>Carrying amount</b>             |                             |                               |                |            |
| At 31 March 2025                   | -                           | 127                           | 32             | 159        |
| At 31 March 2024                   | -                           | 375                           | 575            | 950        |

### 11 Debtors

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | (1)       | (2)       |
| Other debtors                               | 7,181     | 6,903     |
|   | 7,180     | 6,901     |

### 12 Creditors: amounts falling due within one year

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

### 13 Retirement benefit schemes

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| <b>Defined contribution schemes</b>                                 |           |           |
| 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<br>2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 31 March<br>2025<br>£ |
|------------------|-------------------------|----------------------------|----------------------------|--------------------------|
|                  | 18,224                  | 8,042                      | (21,385)                   | 4,881                    |
|                  | <u>          </u>       | <u>          </u>          | <u>          </u>          | <u>          </u>        |
| Previous period: | At 1 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 31 March<br>2024<br>£ |
|                  | 8,995                   | 10,571                     | (1,342)                    | 18,224                   |
|                  | <u>          </u>       | <u>          </u>          | <u>          </u>          | <u>          </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<br>2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 31 March<br>2025<br>£ |
|------------------|-------------------------|----------------------------|----------------------------|--------------------------|
| General funds    | 25,174                  | 71,876                     | (59,674)                   | 37,376                   |
|                  | <u>          </u>       | <u>          </u>          | <u>          </u>          | <u>          </u>        |
| Previous period: | At 1 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 31 March<br>2024<br>£ |
| General funds    | 20,934                  | 84,657                     | (80,417)                   | 25,174                   |
|                  | <u>          </u>       | <u>          </u>          | <u>          </u>          | <u>          </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<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 31 March 2025:</b>     |                                    |                                  |                    |
| 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<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
| <b>At 31 March 2024:</b>     |                                    |                                  |                    |
| 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).