

# CROSS PROJECT

England & Wales · Charity number 1026601

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [02845211](#)

**Registered** 1993-09-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Wakefield Baptist Church  
Belle Isle Avenue  
Wakefield  
WF1 5JY

**Phone** 01924215588

**Email** [office@crossproject.co.uk](mailto:office@crossproject.co.uk)

**Website** [www.crossproject.co.uk](http://www.crossproject.co.uk)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF CHILDREN OF SCHOOL AGE BY PRESENTING CHRISTIANITY IN A LIVELY AND INTERESTING WAY TO YOUNG PEOPLE

**Activities:** The aim of the Project is to communicate the Christian faith and ethos effectively to students in secondary schools in the Wakefield area, and to support individual young people in school through mentoring and confidence building courses.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People

## Geography

- City Of Wakefield

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£110,389	£96,722	-	-
2024-08-31	£58,369	£93,729	-	-
2023-08-31	£71,169	£93,352	-	-
2022-08-31	£66,841	£70,078	-	-
2021-08-31	£127,276	£52,379	-	-

## Trustees

Name	Role	Appointed
<b>Katherine Brackley</b>	Chair	2024-05-15
Alison Dean		2025-01-28
Harry Goodwin		2023-03-22
IAN PRICE		2013-06-03
JON RIGBY		2011-03-17
Paul Harrison		2026-01-19
Rev Andrew Griffin		2026-01-19

**CROSS PROJECT**

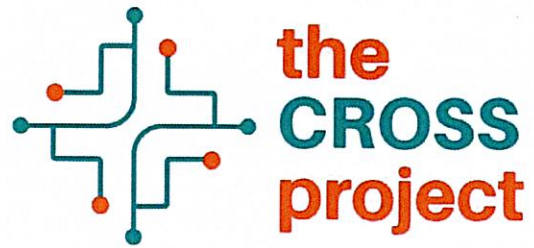
England & Wales - Charity number 1026601

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# Accounts

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REGISTERED COMPANY NUMBER: 2845211 (England and Wales)  
REGISTERED CHARITY NUMBER: 1026601



Report of the Trustees and  
Financial Statements For The Year Ended 31st August 2025  
for  
THE CROSS PROJECT

Prepared by  
N J RIGBY  
Treasurer

The CROSS Project

Contents of the Financial Statements  
for the Year Ended 31st August 2025

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## THE CROSS PROJECT

### Report of the Trustees for the Year Ended 31st August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2025. 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).

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**

2845211 (England and Wales)

**Registered Charity number**

1026601

**Registered office**

Belle Isle Christian Centre  
Belle Isle Avenue  
Wakefield  
West Yorkshire  
WF1 5JY

**Trustees**

Mr. M N Bradley (resigned January 2025)

Mr N J Rigby

Mr I Price

Mrs E Gage (resigned September 2025)

Revd Mrs K Robertson (resigned January 2026)

Mr H Goodwin

Mrs K Brackley

Mrs H Dixon (November 2024 to January 2025)

Mrs A Dean (from January 2025)

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

**Other governance issues**

New trustees are appointed after obtaining references from local churches and organisations, and providing evidence of DBS self-declarations. The induction process consists of familiarisation by attending trustees' meetings before formal appointment. Individual Trustees act as directors of the different parts of the organisation, depending on their respective skills. The charity maintains a register of trustee related parties, and declarations of interest are sought at each trustee meeting.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### OBJECTIVES & ACTIVITIES

**Significant activities**

The CROSS Project's objective is to advance the education of children of school age by presenting Christianity in a lively and interesting way. The objective also meets the Charity Commission's guidance for achieving a public benefit. The Project would not exist without the financial and prayer support of Wakefield Churches and our individual supporters. It is so humbling that every year God provides the resources we need and we are very grateful.

Our staffing complement during the year was a team manager supported by 3 schools workers, a part-time funding manager, and an administrative officer. We have had changes in staff and working hours, but still have been able to fulfil all of our schools commitments and received commendations from school management on the quality of our work.

We continued to receive significant gifts and grants from churches and charitable foundations.

THE CROSS PROJECT  
Report of the Trustees  
for the Year Ended 31st August 2025 (continued)

**ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

We were able to offer a full range of work to schools, including lunch and after-school clubs, assembly presentations, mentoring, and helping students in transition between stages of school life. Although most of these activities are offered free to schools, the financial support of the Churches, donors and friends has meant that the trust's financial position is secure for 2025-26.

The last year has been one of blessing and opportunity as God continues to use CROSS powerfully to serve and witness within schools. We are grateful for the opportunities to show God's love and grace to students and staff.

**FINANCIAL REVIEW**

**Review of the Year**

Our spending on staff at over £84,000 on schools work for 2024-25, was less than the previous year due to changes in hours worked.

We have still been able to fulfil all of our schools commitments and received commendations from school management on the quality of our work.

Income from all types of donors increased. We are tremendously grateful for the support of the Churches and friends, but the most significant increase was from trusts and foundations.

We appointed a part-time funding manager, designed to encourage new and increased donations. As a result of this and other team members' continued hard work in applications, grants more than doubled (over £29,000).

As a result we added over £13,000 to our reserves. However we are still looking for further ways to enable us to continue our work: we have several initiatives during 2025,

**Reserves Policy**

The Trustees consider that a prudent policy would be to have sufficient reserves to operate for a school term if all funding ceased: in 2025 that would represent reserves of over £19,000. Current reserves are above this amount.

**Principal funding sources**

The principal sources of funding for the charity are regular and individual gifts from Christians and churches with some connection to Wakefield, and grants from charitable trusts.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The trustees (who are also the directors of the CROSS Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Charities Act and the Companies Act require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- observe the methods and principles in the Charities SORP;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have reviewed this report, and have concluded that there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006.

The Trustees approve the attached statement of financial activities and balance sheet for the year ended 31 August 2025, and confirm that they have made available all information necessary for its preparation.

**ON BEHALF OF THE BOARD :**

  
.....  
Mrs K Brackley - Trustee

Date: 25th February 2026

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of THE CROSS PROJECT on the accounts for the year ended 31st of August 2025 set out on pages 6 to 12.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zita Derbak MAAT AATQB  
Independent Examiners Ltd  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester, West Sussex  
PO20 7EG

Sign:



Date:

03.03.2026

THE CROSS PROJECT

Statement of Financial Activities  
for the Year Ended 31st August 2025

	Note	Unrestricted Funds £	Restricted Fund £	2025 Total Funds £	2024 Total Funds £
<b>INCOME</b>					
<b>Income from generated funds</b>					
Donations, legacies and grants	14	91,111	0	91,111	54,950
Other trading activities	15	1,894	0	1,894	40
Income from investment	16	1,084	0	1,084	2,329
<b>Income from charitable activities</b>					
Schools work	17	16,300	0	16,300	1,050
<b>Total income</b>		<b>110,389</b>	<b>0</b>	<b>110,389</b>	<b>58,369</b>
<b>EXPENSES</b>					
<b>Expenditure on charitable activities</b>					
Schools work	18	96,092	630	96,722	93,729
Other expenditure		0	0	0	0
<b>Total expenses</b>		<b>96,092</b>	<b>630</b>	<b>96,722</b>	<b>93,729</b>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<b>14,297</b>	<b>(630)</b>	<b>13,667</b>	<b>(35,360)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		29,712	630	30,342	65,702
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>44,009</b>	<b>0</b>	<b>44,009</b>	<b>30,342</b>

THE CROSS PROJECT

Balance Sheet  
for the Year Ended 31st August 2025

		Unrestricted Funds £	Restricted Fund £	31 August 2025 Total Funds £	31 August 2024 Total Funds £
	Note				
<b>FIXED ASSETS</b>					
Equipment at cost	7	16,218	0	16,218	15,429
Less Depreciation	7	(15,183)	0	(15,183)	(14,815)
<b>Total Fixed Assets</b>		<u>1,035</u>	<u>0</u>	<u>1,035</u>	<u>614</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand	11	44,112	0	44,112	30,811
Prepayments & Debtors	8	1,176	0	1,176	729
		<u>45,288</u>	<u>0</u>	<u>45,288</u>	<u>31,540</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,314)	0	(2,314)	(1,812)
		<u>(2,314)</u>	<u>0</u>	<u>(2,314)</u>	<u>(1,812)</u>
<b>NET CURRENT ASSETS</b>		<u>42,974</u>	<u>0</u>	<u>42,974</u>	<u>29,728</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>44,009</u>	<u>0</u>	<u>44,009</u>	<u>30,342</u>
<b>NET ASSETS</b>		<u>44,009</u>	<u>0</u>	<u>44,009</u>	<u>30,342</u>
<b>Unrestricted funds</b>				<u>44,009</u>	29,712
<b>Restricted funds</b>				<u>0</u>	630
<b>TOTAL FUNDS</b>				<u>44,009</u>	<u>30,342</u>

The notes form part of these financial statements  
Page 4 continued...

THE CROSS PROJECT

Balance Sheet - continued  
At 31st August 2025

**Charity Status:**

The charitable company is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

**Declaration:**

The Trustees are satisfied that the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2025.

None of the members have required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2025 in accordance with Section 476 of the Companies Act 2006. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 2.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 25th February 2026 and were signed on its behalf by:



.....  
Trustee: Mr N J Rigby

THE CROSS PROJECT  
Notes to the Financial Statements  
for the Year Ended 31st August 2025

## 1. ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### Accounting convention

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS102. The company has also taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, it is more likely than not that the trustees will receive the resources, and the monetary value can be quantified with sufficient accuracy. Where incoming resources have related expenditure (as with fundraising income) these are reported gross in the SoFA. Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP)

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report.

### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### Resources expended

Expenditure is accounted for on an accruals basis as soon as there is a legal or constructive obligation 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.

Governance Costs include the costs of the preparation and examination of statutory accounts.

### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

### Tangible fixed assets

Assets are at cost. Depreciation is at an annual rate of 20% in order to write off each asset over its estimated useful life.

### Taxation

The charity is exempt from corporation 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.

### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

<b>2. OTHER TRADING ACTIVITIES:</b>	Fundraising and Sundry Income:	<b>2025</b>	<b>£1,894,</b>	<b>2024</b>	<b>£40</b>
<b>3. INCOME FROM INVESTMENT:</b>	Bank interest:	<b>2025</b>	<b>£1,084,</b>	<b>2024</b>	<b>£2,329</b>

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2025

**4. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	368	332
Other operating leases	1,611	1,121

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits for the year ended 31st August 2025  
nor for the year ended 31<sup>st</sup> August 2024

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st August 2025  
nor for the year ended 31<sup>st</sup> August 2024

**6. STAFF COSTS**

	Unrestricted	Restricted	2025	2024
			£	£
Wages and salaries	80,151	0	80,151	76,489
Contract staff	802	0	802	1,203
Social security costs	0	0	0	48
Other pension costs	3,535	0	3,535	3,577
	<b>84,488</b>	<b>0</b>	<b>84,488</b>	<b>81,317</b>

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery etc
£	£
<b>COST</b>	
At 1st September 2024	15,429
Additions	789
Sales and write-offs	0
At 31st August 2025	<b>16,218</b>
<b>DEPRECIATION</b>	
At 1st September 2024	14,815
Charge for year	368
Less depreciation on sales	0
At 31st August 2025	<b>15,183</b>
<b>NET BOOK VALUE</b>	
At 31st August 2025	<b>1,035</b>
At 31st August 2024	614

**8. PREPAYMENTS & DEBTORS**

	2025	2024
	£	£
Gift Aid Reclaim	1176	729
Other	0	0
	<b>1,176</b>	<b>729</b>

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2025

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Taxation and social security	889	545
Pension costs	470	454
Examination fee	858	780
Other creditors	97	33
	<u>2,314</u>	<u>1,812</u>

**10. MOVEMENT IN FUNDS**

	At 1 Sept 2024	Net movement in Funds	At 31 Aug 2025
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,712	14,297	44,009
	<i>Prior year:</i> 65,702	<i>(35,990)</i>	29,712
<b>Restricted funds</b>			
Anchor Trust (for specific resources to help schools work)	0	0	0
Westhill Endowment Trust (for specific resources to help schools work)	630	(630)	0
Total Restricted Funds	<u>630</u>	<u>(630)</u>	<u>0</u>
	<i>Prior year:</i> 0	630	630
<b>TOTAL FUNDS</b>	<u>30,342</u>	<u>13,667</u>	<u>44,009</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in Funds £
<b>Unrestricted funds</b>			
General fund	110,389	96,092	14,297
<b>Restricted funds</b>			
Anchor Trust (for specific resources to help schools work)	0	0	0
Westhill Endowment Trust (for specific resources to help schools work)	<u>0</u>	<u>630</u>	<u>(630)</u>
<b>Total</b>	<u>0</u>	<u>630</u>	<u>(630)</u>
<b>TOTAL FUNDS</b>	<u>110,389</u>	<u>96,722</u>	<u>13,667</u>

**11 Cash at Bank and in Hand**

	Unrestricted	Restricted	At 31 Aug 25	At 31 Aug 24
COIF Deposit Account	24,549	0	24,549	23,465
Current Account	19,555	0	19,555	7,339
Cash in hand	7	0	7	7
	<u>44,112</u>	<u>0</u>	<u>44,112</u>	<u>30,811</u>

**12. RELATED PARTIES AND ASSOCIATIONS**

The Cross Project leases rooms provided by Wakefield Baptist Church. The 2025 cost is £4,516 (2023 was £3,968)

One of the trustees, Mr M Bradley, is a leader at the Baptist Church.

He did not participate in any discussions on matters related to the room hire.

Mr Ian Price is a Trustee and works as a self-employed advisor to the Cross Project for one day a week.

During the year he was paid £802 for these services. He does not participate in any discussions on staff salaries.

Mrs Kathy Robertson is involved with the Wakefield Diocese 'Every Good Work' scheme where three of the volunteers we currently have working with us are from.

There are no other related parties and associations.

**13. POST BALANCE SHEET EVENTS**

None

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2025

			2025 £	2024 £
<b>INCOME</b>				
<b>14. Donations, legacies and grants</b>	<b>Unrestricted</b>	<b>Restricted</b>		
Churches	13,450	0	13,450	10,682
Individuals using Gift Aid	13,035	0	13,035	8,945
Individuals not using Gift Aid	10,723	0	10,723	12,015
Trusts and Business donations	50,619	0	50,619	21,272
Government grants	0	0	0	0
Gift aid	3,284	0	3,284	2,036
	<u>91,111</u>	<u>0</u>	<u>91,111</u>	<u>54,950</u>
<b>15. Other trading activities</b>				
Fundraising events	1,273	0	1,273	0
Sundry Income	621	0	621	40
	<u>1,894</u>	<u>0</u>	<u>1,894</u>	<u>40</u>
<b>16. Income from investment</b>				
Bank interest	1,084	0	1,084	2,329
<b>17. Income from charitable activities</b>				
Schools work	16,300	0	16,300	1,050
<b>Total income</b>	<u>110,389</u>	<u>0</u>	<u>110,389</u>	<u>58,369</u>
<b>EXPENSES</b>				
<b>18. Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>		
Employees (see note 6)	84,488	0	84,488	81,317
Employees Other Costs	610	0	610	480
Office Expenses (including depreciation)	3,856	0	3,856	4,156
Premises	5,263	0	5,263	4,685
Training & conferences	99	0	99	474
Fundraising expenses	2	0	2	0
Resources and other costs	666	630	1,296	1,803
Governance costs including Independent Examination	1,108	0	1,108	814
	<u>96,092</u>	<u>630</u>	<u>96,722</u>	<u>93,729</u>
<b>Other expenditure</b>	0	0	0	0
<b>Office and Premises expenses include:</b>				
<b>Support costs</b>				
<b>Management</b>				
Resources purchased	0	0	<u>0</u>	<u>0</u>
<b>Information technology</b>				
Repairs and renewals	0	0	<u>0</u>	<u>0</u>

**CROSS PROJECT**

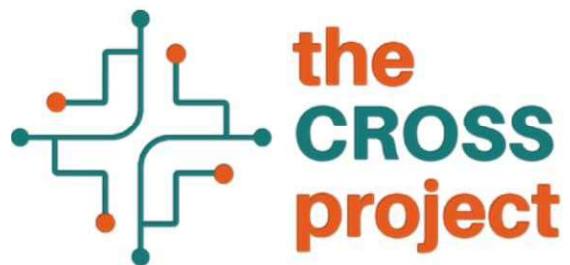
England & Wales - Charity number 1026601

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# Accounts

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REGISTERED COMPANY NUMBER: 2845211 (England and Wales)  
REGISTERED CHARITY NUMBER: 1026601



Report of the Trustees and  
Financial Statements For The Year Ended 31st August 2024  
for  
THE CROSS PROJECT

Prepared by  
N J RIGBY  
Treasurer

The CROSS Project

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for the Year Ended 31st August 2024

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## THE CROSS PROJECT

### Report of the Trustees for the Year Ended 31st August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 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).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

2845211 (England and Wales)

##### **Registered Charity number**

1026601

##### **Registered office**

Belle Isle Christian Centre

Belle Isle Avenue

Wakefield

West Yorkshire

WF1 5JY

##### **Trustees**

Mr. M N Bradley

Mr N J Rigby

Mr I Price

Bishop A Robinson (to July 2024)

Mrs E Gage

Revd Mrs K Robertson

Mr H Goodwin

Mrs K Brackley (from January 2024)

Mrs H Dixon (from January 2024)

##### **Company Secretary**

Mr. M N Bradley

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

##### **Other governance issues**

New trustees are appointed after obtaining references from local churches and organisations, and providing evidence of DBS self-declarations. The induction process consists of familiarisation by attending trustees' meetings before formal appointment. Individual Trustees act as directors of the different parts of the organisation, depending on their respective skills. The charity maintains a register of trustee related parties, and declarations of interest are sought at each trustee meeting. The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES & ACTIVITIES**

##### **Significant activities**

The CROSS Project's objective is to advance the education of children of school age by presenting Christianity in a lively and interesting way. The objective also meets the Charity Commission's guidance for achieving a public benefit. The Project would not exist without the financial and prayer support of Wakefield Churches and our individual supporters. It is so humbling that every year God provides the resources we need and we are very grateful.

We have a team manager supported by 3 schools workers, a part-time funding manager, and an administrative officer. We have been able to fulfil all of our schools commitments and received commendations from school management on the quality of our work.

We continued to receive significant gifts and grants from churches and charitable foundations.

THE CROSS PROJECT  
Report of the Trustees  
for the Year Ended 31st August 2024 (continued)

**ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

We were able to offer a full range of work to schools, including lunch and after-school clubs, assembly presentations, mentoring, and helping students in transition between stages of school life. Although most of these activities are offered free to schools, the financial support of the Churches, donors and friends has meant that the trust's financial position is secure for 2024-25.

The last year has been one of blessing and opportunity as God continues to use CROSS powerfully to serve and witness within schools. We are grateful for the opportunities to show God's love and grace to students and staff.

**FINANCIAL REVIEW**

**Review of the Year**

Planned changes in staff contracts resulted in slightly reduced staff hours on schools work during the year. Together with national pay increases, this maintained our spending at over £93,000 on schools work for 2023-24, similar to the previous year. We have still been able to fulfil all of our schools commitments and received commendations from school management on the quality of our work.

Total income from donors reduced by almost £8,500 (13%). We are tremendously grateful for the support of the Churches and friends. Also, the team continued its hard work in applying for grants. However we are still looking for further ways to enable us to continue our work: we have several initiatives during 2025, including the appointment of a part-time funding manager, designed to encourage new and increased donations.

As a result we used over £35,000 of our reserves to support revenue spending.

**Reserves Policy**

The Trustees consider that a prudent policy would be to have sufficient reserves to operate for a school term if all funding ceased: in 2024 that would represent reserves of over £19,000. Current reserves are above this amount.

**Principal funding sources**

The principal sources of funding for the charity are regular and individual gifts from Christians and churches with some connection to Wakefield, and grants from charitable trusts.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Charities Act and the Companies Act require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- observe the methods and principles in the Charities SORP;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have reviewed this report, and have concluded that there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006.

The Trustees approve the attached statement of financial activities and balance sheet for the year ended 31 August 2024, and confirm that they have made available all information necessary for its preparation.

**ON BEHALF OF THE BOARD :**



Revd Mrs R Robertson - Trustee

Date: 19 November 2024

THE CROSS PROJECT

Statement of Financial Activities  
for the Year Ended 31st August 2024

	Note	Unrestricted Funds £	Restricted Fund £	2024 Total Funds £	2023 Total Funds £
<b>INCOME</b>					
<b>Income from generated funds</b>					
Donations, legacies and grants	14	53,262	1,688	54,950	63,441
Other trading activities	15	40	0	40	0
Income from investment	16	2,329	0	2,329	2,478
<b>Income from charitable activities</b>					
Schools work	17	1,050	0	1,050	5,250
<b>Total income</b>		<b>56,681</b>	<b>1,688</b>	<b>58,369</b>	<b>71,169</b>
<b>EXPENSES</b>					
<b>Expenditure on charitable activities</b>					
Schools work	18	92,671	1,058	93,729	93,352
<b>Other expenditure</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total expenses</b>		<b>92,671</b>	<b>1,058</b>	<b>93,729</b>	<b>93,352</b>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<b>(35,990)</b>	<b>630</b>	<b>(35,360)</b>	<b>(22,183)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		65,702	0	65,702	87,885
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>29,712</b>	<b>630</b>	<b>30,342</b>	<b>65,702</b>

The notes form part of these financial statements

THE CROSS PROJECT

Balance Sheet  
for the Year Ended 31st August 2024

Company number: 2845211

		Unrestricted Funds £	Restricted Fund £	31 August 2024 Total Funds £	31 August 2023 Total Funds £
	Note				
<b>FIXED ASSETS</b>					
Equipment at cost	7	15,429	0	15,429	14,974
Less Depreciation	7	(14,815)	0	(14,815)	(14,483)
<b>Total Fixed Assets</b>		<u>614</u>	<u>0</u>	<u>614</u>	<u>491</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand	11	30,181	630	30,811	66,487
Prepayments & Debtors	8	729	0	729	827
		<u>30,910</u>	<u>630</u>	<u>31,540</u>	<u>67,314</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,812)	0	(1,812)	(2,103)
		<u>{1,812}</u>	<u>0</u>	<u>{1,812}</u>	<u>{2,103}</u>
<b>NET CURRENT ASSETS</b>		<u>29,098</u>	<u>630</u>	<u>29,728</u>	<u>65,211</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>29,712</u>	<u>630</u>	<u>30,342</u>	<u>65,702</u>
<b>NET ASSETS</b>		<u>29,712</u>	<u>630</u>	<u>30,342</u>	<u>65,702</u>
<b>Unrestricted funds</b>				29,712	65,702
<b>Restricted funds</b>			630	630	0
<b>TOTAL FUNDS</b>				<u>30,342</u>	<u>65,702</u>

The notes form part of these financial statements  
Page 4 continued...

THE CROSS PROJECT

Balance Sheet - continued  
At 31st August 2024

The Trustees are satisfied that the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2024.

None of the trustees have required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2024 in accordance with Section 476 of the Companies Act 2006. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 10.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 19 November 2024 and were signed on its behalf by:



.....  
Trustee: Mr N J Rigby

THE CROSS PROJECT  
Notes to the Financial Statements  
for the Year Ended 31st August 2024

## 1. ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### Accounting convention

The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008, 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)' and the companies Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the Charity's operation and in order to comply with the requirements of the SORP. The charity meets the definition of a public benefit entity under FRS102. The company has also taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, it is more likely than not that the trustees will receive the resources, and the monetary value can be quantified with sufficient accuracy. Where incoming resources have related expenditure (as with fundraising income) these are reported gross in the SOFA. Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP)

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report.

### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### Resources expended

Expenditure is accounted for on an accruals basis as soon as there is a legal or constructive obligation 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.

Governance Costs include the costs of the preparation and examination of statutory accounts.

### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

### Tangible fixed assets

Assets are at cost. Depreciation is at an annual rate of 20% in order to write off each asset over its estimated useful life.

### Taxation

The charity is exempt from corporation 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.

### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES:** Fundraising and Sundry Income: **2024 £40**, 2023 £0

**3. INCOME FROM INVESTMENT:** Bank interest: **2024 £2,329**, 2023 £2,478

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2024

**4. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	332	242
Other operating leases	1,121	1,517

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits for the year ended 31st August 2024  
nor for the year ended 31<sup>st</sup> August 2023

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st August 2024  
nor for the year ended 31<sup>st</sup> August 2023

**6. STAFF COSTS**

	Unrestricted	Restricted	2024	2023
			£	£
Wages and salaries	76,489	0	76,489	73,980
Contract staff	1,203	0	1,203	802
Social security costs	48	0	48	441
Other pension costs	3,577	0	3,577	4,280
	<b>81,317</b>	<b>0</b>	<b>81,317</b>	<b>79,503</b>

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>£</b>	
<b>COST</b>	
At 1st September 2023	14,974
Additions	455
Sales and write-offs	0
At 31st August 2024	15,429
<b>DEPRECIATION</b>	
At 1st September 2023	14,483
Charge for year	332
Less depreciation on sales	0
At 31st August 2024	14,815
<b>NET BOOK VALUE</b>	
At 31st August 2024	614
At 31st August 2023	491

**8. PREPAYMENTS & DEBTORS**

	2024	2023
	£	£
Gift Aid Reclaim	729	827
Other	0	0
	729	827

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2024

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	£	£
Taxation and social security	545	865
Pension costs	454	458
Examination fee	780	720
Other creditors	33	60
	<b>1,812</b>	<b>2,103</b>

**10. MOVEMENT IN FUNDS**

	At 1 Sept 2023 £	<b>Net movement in Funds</b> £	At 31 Aug 2024 £
<b>Unrestricted funds</b>			
General fund	65,702	(35,990)	29,712
<b>Restricted funds</b>			
Anchor Trust (for specific resources to help schools work)	0	0	0
Westhill Endowment Trust (for specific resources to help schools work)	0	630	630
Total Restricted Funds	0	630	630
<b>TOTAL FUNDS</b>	65,702	(35,360)	30,342

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	<b>Movement in Funds</b> £
<b>Unrestricted funds</b>			
General fund	56,681	92,671	(35,990)
<b>Restricted funds</b>			
Anchor Trust (for specific resources to help schools work)	0	0	0
Westhill Endowment Trust (for specific resources to help schools work)	1,688	1,058	630
<b>Total</b>	1,688	1,058	630
<b>TOTAL FUNDS</b>	58,369	93,729	(35,360)

**11 Cash at Bank and in Hand**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>At 31 Aug 24</b>	<b>At 31 Aug 23</b>
COIF Deposit Account	23,465	0	23,465	64,136
Current Account	6,709	630	7,339	2,344
Cash in hand	7	0	7	7
	<b>30,181</b>	<b>630</b>	<b>30,811</b>	<b>66,487</b>

**12. RELATED PARTIES AND ASSOCIATIONS**

The Cross Project leases rooms provided by Wakefield Baptist Church. The 2024 cost is £3,968 (2023 was £3,720)

One of the trustees, Mr M Bradley, is a leader at the Baptist Church.

He does not participate in any discussions on matters related to the room hire.

Mr Ian Price is a Trustee and works as a self-employed advisor to the Cross Project for one day a week.

During the year he was paid £1,203 for these services. He does not participate in any discussions on staff salaries.

Mrs Kathy Robertson is involved with the Wakefield Diocese 'Every Good Work' scheme where three of the volunteers we currently have working with us are from.

There are no other related parties and associations.

**13. POST BALANCE SHEET EVENTS**

None

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2024

			2024	2023
			£	£
<b>INCOME</b>				
<b>14. Donations, legacies and grants</b>	<b>Unrestricted</b>	<b>Restricted</b>		
Churches	10,682	0	10,682	9,544
Individuals using Gift Aid	8,945	0	8,945	9,879
Individuals not using Gift Aid	12,015	0	12,015	12,963
Trusts and Business donations	19,584	1,688	21,272	28,463
Government grants	0	0	0	0
Gift aid	2,036	0	2,036	2,592
	<u>53,262</u>	<u>1,688</u>	<u>54,950</u>	<u>63,441</u>
<b>15. Other trading activities</b>				
Fundraising events	0	0	0	0
Sundry Income	40	0	40	0
	<u>40</u>	<u>0</u>	<u>40</u>	<u>0</u>
<b>16. Income from investment</b>				
Bank interest	2,329	0	2,329	2,478
<b>17. Income from charitable activities</b>				
Schools work	1,050	0	1,050	5,250
<b>Total income</b>	<u>56,681</u>	<u>1,688</u>	<u>58,369</u>	<u>71,169</u>
<b>EXPENSES</b>				
<b>18. Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>		
Employees (see note 6)	81,317	0	81,317	79,503
Employees Other Costs	480	0	480	647
Office Expenses (including depreciation)	4,156	0	4,156	5,057
Premises	4,685	0	4,685	4,403
Training & conferences	474	0	474	1,304
Fundraising expenses	0	0	0	0
Resources and other costs	745	1,058	1,803	1,718
Governance costs including Independent Examination	814	0	814	720
	<u>92,671</u>	<u>1,058</u>	<u>93,729</u>	<u>93,352</u>
<b>Other expenditure</b>	0	0	0	0
<b>Office and Premises expenses include:</b>				
<b>Support costs</b>				
<b>Management</b>				
Resources purchased	0	0	<u>0</u>	<u>0</u>
<b>Information technology</b>				
Repairs and renewals	0	0	<u>0</u>	<u>0</u>

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of THE CROSS PROJECT on the accounts for the year ended 31st of August 2024 set out on pages 3 to 9.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### INDEPENDENT EXAMINER'S STATEMENT


In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zita Derbak MAAT AATQB  
Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

Sign: 

Date: 15.01.2025

**CROSS PROJECT**

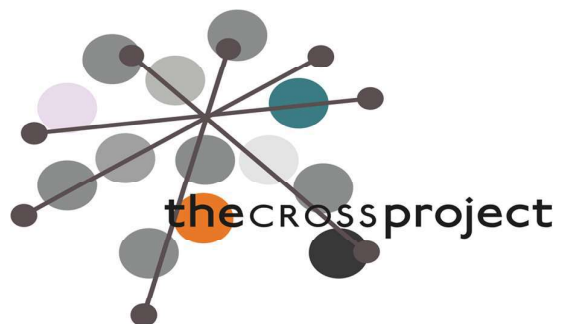
England & Wales - Charity number 1026601

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# Accounts

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REGISTERED COMPANY NUMBER: 2845211 (England and Wales)  
REGISTERED CHARITY NUMBER: 1026601



Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31st August 2023  
for  
THE CROSS PROJECT

Prepared by  
N J RIGBY  
Treasurer

The CROSS Project

Contents of the Financial Statements  
for the Year Ended 31st August 2023

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Detailed Statement of Financial Activities	9
Independent Examiner's Report to the Trustees	10

## THE CROSS PROJECT

### Report of the Trustees for the Year Ended 31st August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
2845211 (England and Wales)

**Registered Charity number**  
1026601

**Registered office**  
Belle Isle Christian Centre  
Belle Isle Avenue  
Wakefield  
West Yorkshire  
WF1 5JY

**Trustees**  
Mr. M N Bradley  
Mr N J Rigby  
Mr I Price  
Bishop A Robinson  
Mrs E Gage  
Revd Mrs K Robertson  
Mr H Goodwin

**Company Secretary**  
Mr. M N Bradley

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Other governance issues**

New trustees are appointed after obtaining references from local churches and organisations, and providing evidence of DBS self-declarations. The induction process consists of familiarisation by attending trustees' meetings before formal appointment. Individual Trustees act as directors of the different parts of the organisation, depending on their respective skills. The charity maintains a register of trustee related parties, and declarations of interest are sought at each trustee meeting. The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES & ACTIVITIES**

##### **Significant activities**

The CROSS Project's objective is to advance the education of children of school age by presenting Christianity in a lively and interesting way. The objective also meets the Charity Commission's guidance for achieving a public benefit. The Project would not exist without the financial and prayer support of Wakefield Churches and our individual supporters. It is so humbling that every year God provides the resources we need and we are very grateful.

We have a team manager supported by 3 schools workers, and an administrative officer. We have been able to fulfil all of our schools commitments and received commendations from school management on the quality of our work.

This year was our 30<sup>th</sup> Anniversary, and we held a very successful presentation to a significant number of guests in Wakefield Cathedral.

We continued to receive significant gifts and grants from churches and charitable foundations. We were able once again to generate income from partnership with schools of over £5,000.

THE CROSS PROJECT  
Report of the Trustees  
for the Year Ended 31st August 2023 (continued)

**ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

We were able to offer a full range of work to schools, including lunch and after-school clubs, assembly presentations, mentoring, and helping students in transition between stages of school life. Although most of these activities are offered free to schools, the financial support of the Churches and friends has meant that the trust's financial position is secure for 2023-24. The last year has been one of blessing and opportunity as God continues to use CROSS powerfully to serve and witness within schools. We are grateful for the opportunities to show God's love and grace to students and staff.

**FINANCIAL REVIEW**

**Review of the Year**

We were able to increase staff hours on school work during the year. Together with national pay increases, this increased our spending to over £93,000 on schools work for 2022-23, an increase of 33% on the previous year.

We have fulfilled all of our schools commitments and received commendations from school management on the quality of our work.

We were able to agree income from partnership with schools, of over £5,000. Total income from donors increased by almost £1,400 (2%). We are tremendously grateful for the support of the Churches and friends. However we are still looking for further ways to enable us to continue our work: we have several initiatives during 2024 designed to encourage new and increased donations. Also, the team continued its hard work in applying for grants.

The planned increase in work meant that we used almost £22,200 of our reserves to support revenue spending.

**Reserves Policy**

The Trustees consider that a prudent policy would be to have sufficient reserves to operate for a school term if all funding ceased: in 2023 that would represent reserves of over £19,000. Current reserves are above this amount.

**Principal funding sources**

The principal sources of funding for the charity are regular and individual gifts from Christians and churches with some connection to Wakefield, and grants from charitable trusts.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Charities Act and the Companies Act require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

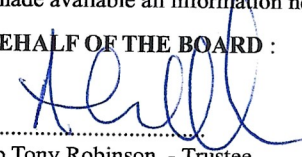
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have reviewed this report, and have concluded that there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31 August 2023, and confirm that I have made available all information necessary for its preparation.

**ON BEHALF OF THE BOARD :**

  
.....  
Bishop Tony Robinson - Trustee

Date: 19th March 2024

THE CROSS PROJECT

Statement of Financial Activities  
for the Year Ended 31st August 2023

	Note	Unrestricted Funds £	Restricted Fund £	2023 Total Funds £	2022 Total Funds £
<b>INCOME</b>					
<b>Income from generated funds</b>					
Donations, legacies and grants		63,441	0	63,441	62,045
Other trading activities	2	0		0	312
Income from investment	3	2,478		2,478	104
<b>Income from charitable activities</b>					
Schools work		5,250		5,250	4,380
<b>Total income</b>		<b>71,169</b>	<b>0</b>	<b>71,169</b>	<b>66,841</b>
<b>EXPENSES</b>					
<b>Expenditure on charitable activities</b>					
Schools work		93,352	0	93,352	70,078
Other expenditure		0	0	0	0
<b>Total expenses</b>		<b>93,352</b>	<b>0</b>	<b>93,352</b>	<b>70,078</b>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<b>(22,183)</b>	<b>0</b>	<b>(22,183)</b>	<b>(3,237)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		87,885	0	87,885	91,122
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>65,702</b>	<b>0</b>	<b>65,702</b>	<b>87,885</b>

The notes form part of these financial statements

THE CROSS PROJECT

Balance Sheet  
for the Year Ended 31st August 2023

		Unrestricted Funds £	Restricted Fund £	31 August 2023 Total Funds £	31 August 2022 Total Funds £
	Note				
<b>FIXED ASSETS</b>					
Equipment at cost	7	14,974	0	14,974	14,974
Less Depreciation	7	(14,483)	0	(14,483)	(14,241)
<b>Total Fixed Assets</b>		<u>491</u>	<u>0</u>	<u>491</u>	<u>733</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		66,487	0	66,487	88,056
Prepayments & Debtors	8	827	0	827	378
		<u>67,314</u>	<u>0</u>	<u>67,314</u>	<u>88,434</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,103)	0	(2,103)	(1,282)
		<u>(2,103)</u>	<u>0</u>	<u>(2,103)</u>	<u>(1,282)</u>
<b>NET CURRENT ASSETS</b>		<u>65,211</u>	<u>0</u>	<u>65,211</u>	<u>87,152</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>65,702</u>	<u>0</u>	<u>65,702</u>	<u>87,885</u>
<b>NET ASSETS</b>		<u>65,702</u>	<u>0</u>	<u>65,702</u>	<u>87,885</u>
<b>Unrestricted funds</b>				65,702	87,885
<b>Restricted funds</b>				0	0
<b>TOTAL FUNDS</b>				<u>65,702</u>	<u>87,885</u>

The notes form part of these financial statements  
Page 4 continued...

THE CROSS PROJECT

Balance Sheet - continued  
At 31st August 2023

The Trustees are satisfied that the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2023.

None of the trustees have required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2023 in accordance with Section 476 of the Companies Act 2006. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 10.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 19<sup>th</sup> March 2024 and were signed on its behalf by:



.....  
Trustee: Mr N J Rigby

THE CROSS PROJECT  
Notes to the Financial Statements  
for the Year Ended 31st August 2023

## 1. ACCOUNTING POLICIES

### Accounting convention

The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the companies Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the Charity's operation and in order to comply with the requirements of the SORP. The charity meets the definition of a public benefit entity under FRS102. The company has also taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where incoming resources have related expenditure (as with fundraising income) these are reported gross in the SOFA. Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report.

### Resources expended

Expenditure is accounted for on an accruals basis as soon as there is a legal or constructive obligation 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.

Governance Costs include the costs of the preparation and examination of statutory accounts.

### Tangible fixed assets

Depreciation is provided at an annual rate of 20% in order to write off each asset over its estimated useful life.

### Taxation

The charity is exempt from corporation 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.

### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising Income	0	0
	=====	

## 3. INCOME FROM INVESTMENT

	2023	2022
	£	£
Bank interest	2,478	104
	====	

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2023

**4. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	242	241
Other operating leases	1,517	903

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits for the year ended 31st August 2023  
nor for the year ended 31<sup>st</sup> August 2022

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st August 2023  
nor for the year ended 31<sup>st</sup> August 2022

**6. STAFF COSTS**

	Unrestricted	Restricted	2023	2022
			£	£
Wages and salaries (see note 6.1)	74,782		74,782	48,571
Social security costs (see note 6.1)	441		441	5,842
Other pension costs	4,280		4,280	3,592
	<u>79,503</u>	<u>0</u>	<u>79,503</u>	<u>58,005</u>

6.1 In 2023 HMRC costs of £11,137 (2022 £5,426 ) have been included in Wages and Salaries, rather than social security costs.

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>£</b>	
<b>COST</b>	
At 1st September 2022	<u>14,974</u>
Additions	0
Sales and write-offs	0
At 31st August 2023	<u>14,974</u>
<b>DEPRECIATION</b>	
At 1st September 2022	<u>14,241</u>
Charge for year	242
Less depreciation on sales	0
At 31st August 2023	<u>14,483</u>
<b>NET BOOK VALUE</b>	
At 31st August 2023	<u>491</u>
At 31st August 2022	733

**8. PREPAYMENTS & DEBTORS**

	2023	2022
	£	£
Gift Aid Reclaim	827	378
Other	0	0
	<u>827</u>	<u>378</u>

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2023

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Taxation and social security	865	622
Pension costs	458	0
Examination fee	720	660
Other creditors	60	0
	<u>2,103</u>	<u>1,282</u>

**10. MOVEMENT IN FUNDS**

	At 1 Sept 2022	Net movement in Funds	At 31 Aug 2023
	£	£	£
<b>Unrestricted funds</b>			
General fund	87,885	(22,183)	65,702
<b>Restricted funds</b>			
Anchor Trust (for specific resources to help schools work)	0	0	0
Westhill Endowment Trust (for specific resources to help schools work)	0	0	0
Total Restricted Funds	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>	<u>87,885</u>	<u>(22,183)</u>	<u>65,702</u>

**Net movement in funds, included in the above are as follows:**

	Incoming resources	Resources expended	Movement in Funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	71,169	93,352	(22,183)
<b>Restricted funds</b>			
Anchor Trust (for specific resources to help schools work)	0	0	0
Westhill Endowment Trust (for specific resources to help schools work)	0	0	0
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>	<u>71,169</u>	<u>93,352</u>	<u>(22,183)</u>

**11. RELATED PARTIES AND ASSOCIATIONS**

The Cross Project leases rooms provided by Wakefield Baptist Church.

One of the trustees, Mr M Bradley, is a leader at the Baptist Church.

He does not participate in any discussions on matters related to the room hire.

Mr Ian Price is a Trustee and works as a self-employed advisor to the Cross Project for one day a week.

During the year he was paid £802 for these services. He does not participate in any discussions on staff salaries.

There are no other related parties and associations.

**12. POST BALANCE SHEET EVENTS**

None

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2023

			2023	2022
			£	£
<b>INCOME</b>				
<b>Donations, legacies and grants</b>	<b>Unrestricted</b>	<b>Restricted</b>		
Churches	9,544	0	9,544	8,565
Individuals using Gift Aid	9,879	0	9,879	10,019
Individuals not using Gift Aid	12,963	0	12,963	9,940
Trusts and Business donations	28,463	0	28,463	30,423
Government grants	0	0	0	0
Gift aid	2,592	0	2,592	3,098
	<u>63,441</u>	<u>0</u>	<u>63,441</u>	<u>62,045</u>
<b>Other trading activities</b>				
Fundraising events	0	0	0	0
Sundry Income	0	0	0	312
	<u>0</u>	<u>0</u>	<u>0</u>	<u>312</u>
<b>Income from investment</b>				
Bank interest	2,478	0	2,478	104
<b>Income from charitable activities</b>				
Schools work	5,250	0	5,250	4,380
<b>Total income</b>	<u>71,169</u>	<u>0</u>	<u>71,169</u>	<u>66,841</u>
<b>EXPENSES</b>				
<b>Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>		
Employees (see note 6)	79,503	0	79,503	58,005
Employees Other Costs	647	0	647	832
Office Expenses (including depreciation)	5,057	0	5,057	4,002
Premises	4,403	0	4,403	4,326
Training & conferences	1,304	0	1,304	1,194
Fundraising expenses	0	0	0	0
Resources and other costs	1,718	0	1,718	1,059
Governance costs: Independent Examination	720	0	720	660
	<u>93,352</u>	<u>0</u>	<u>93,352</u>	<u>70,078</u>
<b>Other expenditure</b>	0	0	0	0
<b>Office and Premises expenses include:</b>				
<b>Support costs</b>				
<b>Management</b>				
Resources purchased	0	0	<u>0</u>	<u>469</u>
<b>Information technology</b>				
Repairs and renewals	0	0	<u>0</u>	<u>0</u>

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of THE CROSS PROJECT on the accounts for the year ended 31st fo August 2023 set out on pages 3 to 9.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zita Derbak MAAT AATQB  
Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

Sign: 

Date: 20.03.2024

**CROSS PROJECT**

England & Wales - Charity number 1026601

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# Accounts

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REGISTERED COMPANY NUMBER: 2845211 (England and Wales)  
REGISTERED CHARITY NUMBER: 1026601



Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31st August 2022  
for  
THE CROSS PROJECT

Prepared by  
N J RIGBY  
Treasurer

The CROSS Project

Contents of the Financial Statements  
for the Year Ended 31st August 2022

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Balance Sheet	4 to 5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9
Independent Examiner's Report to the Trustees	10

## THE CROSS PROJECT

### Report of the Trustees for the Year Ended 31st August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
2845211 (England and Wales)

**Registered Charity number**  
1026601

**Registered office**  
Belle Isle Christian Centre  
Belle Isle Avenue  
Wakefield  
West Yorkshire  
WF1 5JY

**Trustees**  
Mr. M N Bradley  
Mr N J Rigby  
Mr I Price  
Bishop A Robinson  
Mrs E Gage  
Revd Mrs K Robertson

**Company Secretary**  
Mr. M N Bradley

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Other governance issues**

New trustees are appointed after obtaining references from local churches and organisations, and providing evidence of DBS self-declarations. The induction process consists of familiarisation by attending trustees' meetings before formal appointment. Individual Trustees act as directors of the different parts of the organisation, depending on their respective skills. The charity maintains a register of trustee related parties, and declarations of interest are sought at each trustee meeting. The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES & ACTIVITIES**

##### **Significant activities**

The CROSS Project's objective is to advance the education of children of school age by presenting Christianity in a lively and interesting way. The objective also meets the Charity Commission's guidance for achieving a public benefit. The Project would not exist without the financial and prayer support of Wakefield Churches and our individual supporters. It is so humbling that every year God provides the resources we need and we are very grateful.

We now have a team manager supported by 3 schools workers, including an additional staff member appointed during the year. We have been able to fulfil all of our schools commitments and received commendations from school management on the quality of our work.

We continued to receive significant gifts and grants from churches and charitable foundations.

We were able once again to generate income from partnership with schools of over £4,000.

THE CROSS PROJECT  
Report of the Trustees  
for the Year Ended 31st August 2022 (continued)

**ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

We were able to go into schools again following the restrictions of the COVID-19 virus, and we are now operating as we did before the pandemic. The trust's financial position is secure for 2022-23.

The last year has been one of blessing and opportunity as God continues to use CROSS powerfully to serve and witness within schools. We are grateful for the opportunities to show God's love and grace to students and staff.

**FINANCIAL REVIEW**

**Review of the Year**

We recruited new staff in the year. This increased our spending to over £70,000 on schools work for 2021-22, an increase of 33% on the previous year.

As a result we have been able to fulfil all of our schools commitments and received commendations from school management on the quality of our work.

We were able to agree income from partnership with schools, of over £4,000. Total income from donors decreased by almost £5,000 (15%). We are tremendously grateful for the support of the Churches and friends. However we are still looking for further ways to enable us to continue our work: we have several initiatives during 2023 designed to encourage new and increased donations. Also, the team continued its hard work in applying for grants.

As a result, we only needed to use £3,200 of our reserves to support revenue spending.

**Reserves Policy**

The Trustees consider that a prudent policy would be to have sufficient reserves to operate for a school term if all funding ceased: in 2022 that would represent reserves of over £19,000. Current reserves are above this amount.

**Principal funding sources**

The principal sources of funding for the charity are regular and individual gifts from Christians and churches with some connection to Wakefield, and grants from charitable trusts.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Charities Act and the Companies Act require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have reviewed this report, and have concluded that there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31 August 2022, and confirm that I have made available all information necessary for its preparation.

**ON BEHALF OF THE BOARD :**



.....  
Bishop Tony Robinson - Trustee

Date: 17 May 2023

THE CROSS PROJECT

Statement of Financial Activities  
for the Year Ended 31st August 2022

	Note	Unrestricted Funds £	Restricted Fund £	2022 Total Funds £	2021 Total Funds £
<b>INCOME</b>					
<b>Income from generated funds</b>					
Donations, legacies and grants		62,045	0	62,045	127,002
Other trading activities	2	312		312	257
Income from investment	3	104		104	17
<b>Income from charitable activities</b>					
Schools work		4,380		4,380	0
<b>Total income</b>		<b>66,841</b>	<b>0</b>	<b>66,841</b>	<b>127,276</b>
<b>EXPENSES</b>					
<b>Expenditure on charitable activities</b>					
Schools work		70,078	0	70,078	52,379
<b>Other expenditure</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total expenses</b>		<b>70,078</b>	<b>0</b>	<b>70,078</b>	<b>52,379</b>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<b>(3,237)</b>	<b>0</b>	<b>(3,237)</b>	<b>74,897</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		91,122	0	91,122	16,225
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>87,885</b>	<b>0</b>	<b>87,885</b>	<b>91,122</b>

The notes form part of these financial statements

THE CROSS PROJECT

Balance Sheet  
for the Year Ended 31st August 2022

		Unrestricted Funds £	Restricted Fund £	31 August 2022 Total Funds £	31 August 2021 Total Funds £
	Note				
<b>FIXED ASSETS</b>					
Equipment at cost	7	14,974	0	14,974	14,376
Less Depreciation	7	(14,241)	0	(14,241)	(14,000)
<b>Total Fixed Assets</b>		<u>733</u>	<u>0</u>	<u>733</u>	<u>376</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		88,056	0	88,056	91,321
Prepayments & Debtors	8	378	0	378	291
		<u>88,434</u>	<u>0</u>	<u>88,434</u>	<u>91,612</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,282)	0	(1,282)	(866)
		<u>(1,282)</u>	<u>0</u>	<u>(1,282)</u>	<u>(866)</u>
<b>NET CURRENT ASSETS</b>		<u>87,152</u>	<u>0</u>	<u>87,152</u>	<u>90,746</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>87,885</u>	<u>0</u>	<u>87,885</u>	<u>91,122</u>
<b>NET ASSETS</b>		<u>87,885</u>	<u>0</u>	<u>87,885</u>	<u>91,122</u>
<b>Unrestricted funds</b>				<u>87,885</u>	91,122
<b>Restricted funds</b>				<u>0</u>	0
<b>TOTAL FUNDS</b>				<u>87,885</u>	<u>91,122</u>

The notes form part of these financial statements  
Page 4 continued...

THE CROSS PROJECT

Balance Sheet - continued  
At 31st August 2022

The Trustees are satisfied that the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2022.

None of the trustees have required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2022 in accordance with Section 476 of the Companies Act 2006. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 10.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 17 May 2023 and were signed on its behalf by:



Trustee: Mr N J Rigby

THE CROSS PROJECT  
Notes to the Financial Statements  
for the Year Ended 31st August 2022

## 1. ACCOUNTING POLICIES

### Accounting convention

The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the companies Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the Charity's operation and in order to comply with the requirements of the SORP. The charity meets the definition of a public benefit entity under FRS102. The company has also taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where incoming resources have related expenditure (as with fundraising income) these are reported gross in the SOFA. Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report.

### Resources expended

Expenditure is accounted for on an accruals basis as soon as there is a legal or constructive obligation 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.

Governance Costs include the costs of the preparation and examination of statutory accounts.

### Tangible fixed assets

Depreciation is provided at an annual rate of 20% in order to write off each asset over its estimated useful life.

### Taxation

The charity is exempt from corporation 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.

### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising Income	0	0
	=====	

## 3. INCOME FROM INVESTMENT

	2022	2021
	£	£
Bank interest	104	17
	====	

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2022

**4. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	241	122
Other operating leases	903	842

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits for the year ended 31st August 2022  
nor for the year ended 31<sup>st</sup> August 2021

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st August 2022  
nor for the year ended 31<sup>st</sup> August 2021

**6. STAFF COSTS**

	Unrestricted	Restricted	2022	2021
			£	£
Wages and salaries	48,571		48,571	34,987
Social security costs	5,842		5,842	2,167
Other pension costs	3,592		3,592	2,584
	<u>58,005</u>	<u>0</u>	<u>58,005</u>	<u>39,738</u>

**7. TANGIBLE FIXED ASSETS**

		Plant and machinery etc £
<b>£</b>		
<b>COST</b>		
At 1st September 2021		<u>14,376</u>
Additions		598
Sales and write-offs		0
At 31st August 2022		<u>14,974</u>
<b>DEPRECIATION</b>		
At 1st September 2021		<u>14,000</u>
Charge for year		241
Less depreciation on sales		0
At 31st August 2022		<u>14,241</u>
<b>NET BOOK VALUE</b>		
At 31st August 2022		<u>733</u>
At 31st August 2021		376

	2022	2021
	£	£
<b>8. PREPAYMENTS &amp; DEBTORS</b>		
Gift Aid Reclaim	378	291
Other	0	0
	<u>378</u>	<u>291</u>

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2022

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Taxation and social security	622	206
Other creditors	660	660
	<u>1,282</u>	<u>866</u>

**10. MOVEMENT IN FUNDS**

	At 1 Sept 2021 £	Net movement in Funds £	At 31 Aug 2022 £
<b>Unrestricted funds</b>			
General fund	91,122	(3,237)	87,885
<b>Restricted funds</b>			
Anchor Trust (for specific resources to help schools work)	0	0	0
Westhill Endowment Trust (for specific resources to help schools work)	0	0	0
Total Restricted Funds	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>	<u>91,122</u>	<u>(3,237)</u>	<u>87,885</u>

**Net movement in funds, included in the above are as follows:**

	Incoming resources £	Resources expended £	Movement in Funds £
<b>Unrestricted funds</b>			
General fund	66,841	70,078	(3,237)
<b>Restricted funds</b>			
Anchor Trust (for specific resources to help schools work)	0	0	0
Westhill Endowment Trust (for specific resources to help schools work)	0	0	0
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>	<u>66,841</u>	<u>70,078</u>	<u>(3,237)</u>

**11. RELATED PARTIES AND ASSOCIATIONS**

The Cross Project leases rooms provided by Wakefield Baptist Church.

One of the trustees, Mr M Bradley, is a leader at the Baptist Church.

He does not participate in any discussions on matters related to the room hire.

Mr Ian Price is a Trustee and works as a self-employed advisor to the Cross Project for one day a week.

He does not participate in any discussions on staff salaries.

There are no other related parties and associations.

**12. POST BALANCE SHEET EVENTS**

None

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2022

			2022	2021
			£	£
<b>INCOME</b>				
<b>Donations, legacies and grants</b>	<b>Unrestricted</b>	<b>Restricted</b>		
Churches	8,565	0	8,565	11,219
Individuals using Gift Aid	10,019	0	10,019	14,644
Individuals not using Gift Aid	9,940	0	9,940	7,580
Trusts	30,423	0	30,423	91,747
Government grants	0	0	0	0
Gift aid	3,098	0	3,098	1,812
	<u>62,045</u>	<u>0</u>	<u>62,045</u>	<u>127,002</u>
<b>Other trading activities</b>				
Fundraising events	0	0	0	0
Sundry Income	312	0	312	257
	<u>312</u>	<u>0</u>	<u>312</u>	<u>257</u>
<b>Income from investment</b>				
Bank interest	104	0	104	17
<b>Income from charitable activities</b>				
Schools work	4,380	0	4,380	0
<b>Total income</b>	<u>66,841</u>	<u>0</u>	<u>66,841</u>	<u>127,276</u>
<b>EXPENSES</b>				
<b>Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>		
Employees (see note 6)	58,005	0	58,005	39,738
Employees Other Costs	832	0	832	205
Office Expenses	4,002	0	4,002	3,889
Premises	4,326	0	4,326	4,349
Training & conferences	1,194	0	1,194	50
Fundraising expenses	0	0	0	0
Resources and other costs	1,059	0	1,059	3,488
Governance costs: Independent Examination	660	0	660	660
	<u>70,078</u>	<u>0</u>	<u>70,078</u>	<u>52,379</u>
<b>Other expenditure</b>	0	0	0	0
<b>Office and Premises expenses include:</b>				
<b>Support costs</b>				
<b>Management</b>				
Resources purchased	469	0	<u>469</u>	<u>2,837</u>
<b>Information technology</b>				
Repairs and renewals	0	0	<u>0</u>	<u>0</u>

**THE CROSS PROJECT  
(COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT ON THE  
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022**

I report to the Trustees on my examination of the financial statements for The Cross Project for the year ended 31st August 2022.

**Responsibilities and basis of report**

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

- accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

**D M P Leppitt**  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 20th June 2023

**CROSS PROJECT**

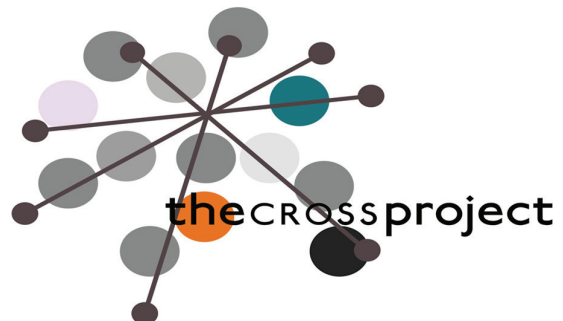
England & Wales - Charity number 1026601

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# Accounts

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REGISTERED COMPANY NUMBER: 2845211 (England and Wales)  
REGISTERED CHARITY NUMBER: 1026601



Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31st August 2021  
for  
THE CROSS PROJECT

Prepared by  
N J RIGBY  
Treasurer

The CROSS Project

Contents of the Financial Statements  
for the Year Ended 31st August 2021

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Detailed Statement of Financial Activities	9
Independent Examiner's Report to the Trustees	10

## THE CROSS PROJECT

Report of the Trustees  
for the Year Ended 31st August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**

2845211 (England and Wales)

**Registered Charity number**

1026601

**Registered office**

Belle Isle Christian Centre  
Belle Isle Avenue  
Wakefield  
West Yorkshire  
WF1 5JY

**Trustees**

Mr. M N Bradley  
Mr. A Willis  
Mr N J Rigby  
Mr I Price  
Bishop A Robinson  
Mrs E Gage  
Revd Mrs K Robertson

**Company Secretary**

Mr. M N Bradley

### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Other governance issues**

New trustees are appointed after obtaining references from local churches and organisations, and providing evidence of DBS self-declarations. The induction process consists of familiarisation by attending trustees' meetings before formal appointment. Individual Trustees act as directors of the different parts of the organisation, depending on their respective skills. The charity maintains a register of trustee related parties, and declarations of interest are sought at each trustee meeting. The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### OBJECTIVES & ACTIVITIES

**Significant activities**

The CROSS Project's objective is to advance the education of children of school age by presenting Christianity in a lively and interesting way. The objective also meets the Charity Commission's guidance for achieving a public benefit. The Project would not exist without the financial and prayer support of Wakefield Churches and our individual supporters. It is so humbling that every year God provides the resources we need and we are very grateful.

We now have a team manager supported by 3 schools workers, including an additional staff member appointed during the year. We have been able to fulfil all of our schools commitments and received commendations from school management on the quality of our work.

We continued to receive significant gifts and grants from churches and charitable foundations, including a one-off totally unexpected gift of £65,000 from the Woolhope Trust.

The current national school funding reductions had an impact on our income from partnership with schools, which decreased by over £4,000.

THE CROSS PROJECT  
Report of the Trustees  
for the Year Ended 31st August 2021 (continued)

**ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

The COVID-19 virus had a significant financial impact worldwide, and specifically in closing the schools where our workers visit. We completed a risk assessment which confirmed that the CROSS Project was still able to operate as a going concern during 2020-21 with remote working agreed with schools. As a result of this and grants received, the trust's financial position is secure for 2021-22.

The last year has been one of blessing and opportunity as God continues to use CROSS powerfully to serve and witness within schools. We are grateful for the opportunities to show God's love and grace to students and staff.

**FINANCIAL REVIEW**

**Review of the Year**

All of our staff have worked hard to develop online resources; as a result we have been able to fulfil all of our schools commitments and received commendations from school management on the quality of our work.

We spent over £52,000 on schools work for 2020-21, a decrease of 2% on the previous year.

The current national school funding reductions had an impact on our income from partnership with schools, which decreased by over £4,000. We were extremely pleased that total income from donors increased by over £4,800 (15%). We received a one-off unexpected gift of £65,000 from the Woolhope Trust. The team continued its hard work in applying for other grants, We are tremendously grateful for the support of the Churches and friends. However we are still looking for further ways to enable us to continue our work.

We increased our reserves by £75,000, which is extraordinary considering the exceptional circumstances.

**Reserves Policy**

The Trustees consider that a prudent policy would be to have sufficient reserves to operate for a school term if all funding ceased: in 2021 that would represent reserves of over £14,000. Current reserves are above this amount.

**Principal funding sources**

The principal sources of funding for the charity are regular and individual gifts from Christians and churches with some connection to Wakefield, and grants from charitable trusts.

**Post Balance Sheet Event**

COVID-19, although less of a risk than last year, continues to give some uncertainty for future operations. Although the long term impact will have to be re-assessed in future years, we project that we will have sufficient funds and donations to continue as a going concern.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Charities Act and the Companies Act require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

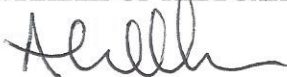
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have reviewed this report, and have concluded that there are no inconsistencies with the figures disclosed In the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31 August 2021, and confirm that I have made available all information necessary for its preparation.

**ON BEHALF OF THE BOARD :**



.....  
Bishop Tony Robinson - Trustee

Date: 25 May 2022

THE CROSS PROJECT

Statement of Financial Activities  
for the Year Ended 31st August 2021

	Unrestricted Funds £	Restricted Fund £	2021 Total Funds £	2020 Total Funds £
<b>INCOME</b>				
<b>Income from generated funds</b>				
Donations, legacies and grants	126,002	1,000	127,002	48,384
Other trading activities	2 257		257	379
Income from investment	3 17		17	0
<b>Income from charitable activities</b>				
Schools work	0		0	4,150
<b>Total income</b>	<b>126,276</b>	<b>1,000</b>	<b>127,276</b>	<b>52,913</b>
<b>EXPENSES</b>				
<b>Expenditure on charitable activities</b>				
Schools work	50,668	1,711	52,379	53,088
<b>Other expenditure</b>	0	0	0	0
<b>Total expenses</b>	<b>50,668</b>	<b>1,711</b>	<b>52,379</b>	<b>53,088</b>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>	<b>75,608</b>	<b>(711)</b>	<b>74,897</b>	<b>(175)</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	15,514	711	16,225	16,400
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>91,122</b>	<b>0</b>	<b>91,122</b>	<b>16,225</b>

The notes form part of these financial statements

THE CROSS PROJECT

Balance Sheet  
for the Year Ended 31st August 2021

		Unrestricted Funds £	Restricted Fund £	31 August 2021 Total Funds £	31 August 2020 Total Funds £
	Note				
<b>FIXED ASSETS</b>					
Equipment at cost	7	14,376	0	14,376	14,376
Less Depreciation	7	(14,000)	0	(14,000)	(13,878)
<b>Total Fixed Assets</b>		<u>376</u>	<u>0</u>	<u>376</u>	<u>498</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		91,321	0	91,321	14,612
Prepayments & Debtors	8	291	0	291	2,190
		<u>91,612</u>	<u>0</u>	<u>91,612</u>	<u>16,802</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(866)	0	(866)	(1,075)
		<u>(866)</u>	<u>0</u>	<u>(866)</u>	<u>(1,075)</u>
<b>NET CURRENT ASSETS</b>		<u>90,746</u>	<u>0</u>	<u>90,746</u>	<u>15,727</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>91,122</u>	<u>0</u>	<u>91,122</u>	<u>16,225</u>
<b>NET ASSETS</b>		<u>91,122</u>	<u>0</u>	<u>91,122</u>	<u>16,225</u>
<b>Unrestricted funds</b>				91,122	15,514
<b>Restricted funds</b>				0	711
<b>TOTAL FUNDS</b>				<u>91,122</u>	<u>16,225</u>

The notes form part of these financial statements  
Page 4 continued...

THE CROSS PROJECT

Balance Sheet - continued  
At 31st August 2021

The Trustees are satisfied that the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2021.

None of the trustees have required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2021 in accordance with Section 476 of the Companies Act 2006. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 10.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on ...25 May 2022..... and were signed on its behalf by:



.....  
Trustee: Mr N J Rigby

THE CROSS PROJECT  
Notes to the Financial Statements  
for the Year Ended 31st August 2021

## 1. ACCOUNTING POLICIES

### Accounting convention

The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the companies Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the Charity's operation and in order to comply with the requirements of the SORP. The charity meets the definition of a public benefit entity under FRS102. The company has also taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where incoming resources have related expenditure (as with fundraising income) these are reported gross in the SOFA. Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report.

### Resources expended

Expenditure is accounted for on an accruals basis as soon as there is a legal or constructive obligation 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.

Governance Costs include the costs of the preparation and examination of statutory accounts.

### Tangible fixed assets

Depreciation is provided at an annual rate of 20% in order to write off each asset over its estimated useful life.

### Taxation

The charity is exempt from corporation 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.

### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising Income	0	374
	=====	

## 3. INCOME FROM INVESTMENT

	2021	2020
	£	£
Bank interest	17	0
	===	

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2021

**4. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	122	238
Other operating leases	842	675

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits for the year ended 31st August 2021  
nor for the year ended 31<sup>st</sup> August 2020

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st August 2021  
nor for the year ended 31<sup>st</sup> August 2020

**6. STAFF COSTS**

	Unrestricted	Restricted	2021	2020
			£	£
Wages and salaries	34,651	336	34,987	40,679
Social security costs	2,167		2,167	(4)
Other pension costs	2,584		2,584	1,862
	<u>39,402</u>	<u>336</u>	<u>39,738</u>	<u>42,537</u>

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>£</b>	
<b>COST</b>	
At 1st September 2020	14,376
Additions	0
Sales and write-offs	0
At 31st August 2021	<u>14,376</u>
<b>DEPRECIATION</b>	
At 1st September 2020	13,878
Charge for year	122
Less depreciation on sales	0
At 31st August 2021	<u>14,000</u>
<b>NET BOOK VALUE</b>	
At 31st August 2021	<u>376</u>
At 31st August 2020	498

	2021	2020
	£	£
<b>8. PREPAYMENTS &amp; DEBTORS</b>		
Gift Aid Reclaim	291	1,090
Other	0	1,100
	<u>291</u>	<u>2,190</u>

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2021

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Taxation and social security	206	415
Other creditors	660	660
	<u>866</u>	<u>1,044</u>

**10. MOVEMENT IN FUNDS**

	At 1 Sept 2020	Net movement in Funds	At 31 Aug 2021
	£	£	£
<b>Unrestricted funds</b>			
General fund	15,514	75,608	91,122
<b>Restricted funds</b>			
Anchor Trust (for specific resources to help schools work)	0	0	0
Westhill Endowment Trust (for specific resources to help schools work)	711	(711)	0
Total Restricted Funds	<u>711</u>	<u>(711)</u>	<u>0</u>
<b>TOTAL FUNDS</b>	<u>16,225</u>	<u>74,897</u>	<u>91,122</u>

**Net movement in funds, included in the above are as follows:**

	Incoming resources £	Resources expended £	Movement in Funds £
<b>Unrestricted funds</b>			
General fund	126,276	50,668	75,608
<b>Restricted funds</b>			
Anchor Trust (for specific resources to help schools work)	1,000	1,000	0
Westhill Endowment Trust (for specific resources to help schools work)	0	711	(711)
<b>Total</b>	<u>1,000</u>	<u>1,711</u>	<u>(711)</u>
<b>TOTAL FUNDS</b>	<u>127,276</u>	<u>52,379</u>	<u>74,897</u>

**11. RELATED PARTIES AND ASSOCIATIONS**

The Cross Project leases rooms provided by Wakefield Baptist Church.  
Two of the trustees, Mr A Willis and Mr M Bradley, are leaders at the Baptist Church.  
They do not participate in any discussions on matters related to the room hire.  
Mr Ian Price is a Trustee and works as a self-employed advisor to the Cross Project for one day a week.  
He does not participate in any discussions on staff salaries.  
There are no other related parties and associations.

**12. POST BALANCE SHEET EVENT**

The COVID-19 virus continues to have a significant financial impact worldwide, and specifically in closing the schools where our workers visit. We have completed a risk assessment which confirms that the CROSS Project is still able to operate as a going concern during 2020-21 using government furlough support, although the long term impact will have to be assessed during the year.

THE CROSS PROJECT  
Notes to the Financial Statements - continued  
for the Year Ended 31st August 2021

			2021 £	2020 £
<b>INCOME</b>				
<b>Donations, legacies and grants</b>	<b>Unrestricted</b>	<b>Restricted</b>		
Churches	11,219		11,219	8,806
Individuals using Gift Aid	14,644		14,644	12,314
Individuals not using Gift Aid	7,580		7,580	7,450
Trusts	90,747	1,000	91,747	13,589
Government grants	0		0	3,225
Gift aid	1,812		1,812	3,001
	<u>126,002</u>	<u>1,000</u>	<u>127,002</u>	<u>48,384</u>
<b>Other trading activities</b>				
Fundraising events	0		0	374
Sundry Income	257		257	4
	<u>257</u>	<u>0</u>	<u>257</u>	<u>379</u>
<b>Income from investment</b>				
Bank interest	17		17	0
<b>Income from charitable activities</b>				
Schools work	0		0	4,150
<b>Total income</b>	<u>126,276</u>	<u>1,000</u>	<u>127,276</u>	<u>52,913</u>
<b>EXPENSES</b>				
<b>Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>		
Employees (see note 6)	39,402	336	39,738	42,537
Employees Other Costs	205		205	646
Office Expenses	3,381	508	3,889	3,408
Premises	4,349		4,349	4,338
Training & conferences	50		50	459
Fundraising expenses	0		0	0
Resources and other costs	2,621	867	3,488	1,040
Governance costs: Independent Examination	660		660	660
	<u>50,668</u>	<u>1,711</u>	<u>52,379</u>	<u>53,088</u>
<b>Other expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Office and Premises expenses include:</b>				
<b>Support costs</b>				
<b>Management</b>				
Resources purchased	1,970	867	<u>2,837</u>	<u>849</u>
<b>Information technology</b>				
Repairs and renewals	0	0	<u>0</u>	<u>0</u>

This page does not form part of the statutory financial statements

**THE CROSS PROJECT  
(COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2021**

Report to the trustees/ members of The Cross Project on the accounts for the year ended 31st August 2021.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

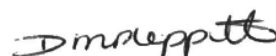
My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 26th May 2022