

Registered Charity Number 1140500

THE CROSSING CHURCH
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

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Prepared by

Williams Knowles & Co.

Chartered Accountants

**THE CROSSING CHURCH
REPORT OF THE CHURCH COUNCIL
FOR THE YEAR ENDED 31 AUGUST 2021**

The Church Council present their report along with the financial statements of The Crossing Church for the year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out in the accounts.

Objectives and Policies

The purpose of the Charity is to advance the Christian faith in the area of benefit in accordance with the principles and practices of the participating Churches.

To achieve its purpose, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

- a) the celebration of public worship
- b) the teaching of the Christian faith
- c) mission and evangelism
- d) pastoral work, including visiting the sick and bereaved
- e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs
- f) the support of other charities in the UK and overseas

The Church Council is aware of the Charity Commissions guidance on public benefit in the "Advancement of Religion for the Public Benefit" and has regard to it in the administration of The Church

The Church Council believes that The Church provides benefit to the public by:

Providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development both for the congregation and for anyone else who wishes to benefit from what the church offers.

Promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole.

Providing significant access to the building to community organisations, charities and other organisations whose own works contribute to public benefit.

Review of the year

Due to the COVID pandemic our activities have been very different during this year. The Church Council met regularly - over Zoom when that was prudent - to ensure that risk assessments were kept up to date and that all decisions were made with safety paramount in our minds.

At the beginning of the year in September 2020 as national restrictions were being lifted, we started to hold Sunday morning Worship with all the appropriate safeguards including cleaning of seats, extra ventilation, socially distanced seating and everyone wearing face masks.

Most Sundays an 'online' service was projected rather than a 'live' service. All members were asked not to chat while in the building, but to stand apart outside to have the conversations that we all needed.

Before Christmas, however, we went back into lockdown. During all periods of lockdown, services were available on the Trinity Circuit website and members were encouraged to log in and listen to these.

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During this year all of our midweek activities were suspended and many did not resume until September. We were however still allowed to accept bookings for essential activities such as Blood Donors sessions, counselling activities and a few groups whose activities were classed as adult education, particularly for those with complex needs.

We did create an 'Angels at Christmas' display for our window for passers by to be enlightened by and we arranged to take out gifts of 'Afternoon Tea Bags' on December 22nd to members and adherents who live alone, or had been particularly struggling over the previous few months.

This was an ideal opportunity for many 'doorstep' conversations to take place and the volunteers who delivered these gifts reported the thankfulness from those receiving them.

As restrictions were relaxed over the Christmas period, we did hold a morning service on Christmas Day with all the relevant COVID Safety measures in place.

We opened the Church for quiet prayer and reflection on Good Friday and also on Saturday 17th April which was the day of Prince Philip's funeral. At last our regular Sunday morning worship was able to resume at Pentecost in May and we have been delighted that we have been able to continue to worship together regularly since then.

Daily Morning Prayers, Thursday Communion and the Bible Study group have not yet restarted and we are looking into the best way to either resume or replace these regular events.

The Women's Fellowship made the decision during the year not to continue. This was because of dwindling numbers, amongst other reasons. The remaining funds in the group's accounts (£425) were passed into Church funds.

We record that this was a sad time, and that this meeting had been in place for many decades prior to The Crossing, as part of the Wesley Methodist Fellowship. Our thanks went out to all those who had organized this group over the past years. As part of this decision, the Thursday Group moved from an evening meeting to an afternoon one and resumed meeting in September. Many of the remaining Women's Fellowship members have now been welcomed into the Thursday Group.

We were not able to be a selling point for 'Cards for Good causes' during this year, but we hope to resume this activity in the future.

During this year we have also had several issues with our computer network, which has meant that we have lost access to much of our archive for months at a time. This has resulted in a lot of time consuming activity in searching for and re-creating many operational documents. But it has also given us the opportunity to tighten controls around data-protection and to revamp the Church's room booking procedures for external groups and organisations.

We have launched our new website this year. This is still a 'work in progress' as a number of pages are still to be built - but as our old website was rather outdated and it crashed in 2020 this has given us the opportunity to update and try to ensure that our site is accessible to all.

The Crossing has continued to support many other charities in many ways, details of financial donations are included within the financial report, but we also continue to support the Bassetlaw Food Bank and other local charities in other ways, this includes from time to time allowing another local charity to meet for free or at a much reduced rate.

During this year the Church Council has been working with the Methodist Trinity Circuit to seek a full time minister for The Crossing.

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We are delighted that our request for a Deacon to take up this role has been successful with Deacon Emily Hoe-Crook being placed with us by the Diaconal order and taking up her role with us on September 1st 2021.

Emily will be based at The Crossing but will work within the Trinity Circuit as part of the Ministerial team. Rev Julie Coates will remain as minister with pastoral charge as part of her duties as Circuit Superintendent.

The church meeting has now adopted a policy to become an eco-friendly building. We have already changed the electricity supplier to an eco-friendly company, and have completed a survey which has awarded us a bronze certificate, working towards silver.

We act as a 'drop off point' for various items that can be recycled individually. These include:

- * Empty Crisp packets - these are boxed up and sent to Terracycle for recycling.
- * Used Glasses (spectacles) - are passed to a local optician who sends them to a charity for use in third world countries.
- * Second-hand school uniforms - are passed to a local charity who pass them to families who need them.
- * Empty Toothpaste tubes & used brushes - these are also recycled through Terracycle.

We aim to increase this initiative.

Pastoral Visitors

Currently we have 103 Church Members.

In the past 12 months 3 of our team of Pastoral Visitors have had to give up their role, for varying reasons and we now have a team of just 7.

Our newest member of the team is Iris Franks, who joined us at the end of August. Iris has been a Pastoral Visitor at a previous church and we thank her for her support and welcome her to the Group.

This church year, we have lost 17 members from membership. Sadly 7 members have passed away, and 10 members have moved away from the area or ceased to meet.

During the pandemic and lockdown Pastoral Visiting has been difficult, and for the early part of the year we had to try and keep in touch by notes, texts, phone calls and the occasional WhatsApp message.

Having just 7 Pastoral Visitors for a Membership of 103 means we are stretched as a team and we are always looking for people to join us.

Kath did speak at the last Church Meeting and that is when Iris stepped forward but more help would be appreciated. Please be assured we would ease you in gently and would not ask anyone to take on more members than they were happy with.

Now that things are opening up and people are fully 'jabbed' we have started up again our regular Pastoral Visitor Meetings. At these meetings we pray for those members and their families who are struggling with health or other personal difficulties, as well as celebrating good news. Meeting as a group in this way helps us keep an overview of the membership and all discussions are kept confidential.

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FOR THE YEAR ENDED 31 AUGUST 2021**

Over the past 6 months Rev Julie Coates has chaired our meetings, but from September 2021, we welcome our new Deacon Emily to the Group.

In August we planned an Afternoon of Refreshments for all Members and friends, to enable everyone to have a 'catch up' after so long of being apart. Invitations were sent out to all members either personally or via the Church Newsletter.

Rev Julie Coates led our Service of Thanksgiving and Remembrance held on the afternoon of the 25 July 2021. At this service we marked the passing of those members who had died in the previous 18 months, others whose funerals had been connected to The Crossing, as well as other family or friends remembered by members. It was a very moving service, several families stayed at the end for refreshments and to chat. The feedback from family and friends of those being remembered was positive.

Many thanks to all Pastoral Visitors for the valuable support they give to our Membership. Especially to Kath who has worked tirelessly over the past 12 months: keeping in touch with so many members.

Growth and Development

The Church 2017 review led us to revise our mission statement and through discussion in Church Council a new statement was drawn up and adopted by Church Meeting. A poster symbolising our aims was designed and is now displayed around the building. Alongside regular Sunday morning worship we have offered a range of services during the week, when restrictions have allowed, which are highlighted in the Worship report. Our community find these both beneficial and spiritually fulfilling.

As well as these regular services and Bible-based activities we enable our wider community to celebrate the special events of their life journey. Lockdown restrictions have seriously curtailed activities and we look forward to re-establishing these as legislation allows.

In November the Trinity Circuit appointed an 'Operations Manager'. Richard Dearden was appointed to the role, and has dedicated two days a week to be based in The Crossing. He has taken a key role in supporting the Church Council in many ways including day to day operational support and a more strategic role in moving our 'Jigsaw process' forward and looking at ways that we can restructure our governance procedures in order to simplify our procedures and provide more resources for outreach work.

COVID Action Group

The COVID Action Group was formed in preparation for the reopening of the premises in Summer 2020

Originally it was made up of representatives from the Church, the Café and the SEC to ensure that all aspects of the life of The Crossing were covered. It looked into how best to apply restrictions and the need for social distancing etc. within the building as limited activities resumed. For instance, it covered matters such as signage, the wiping down of the chairs after each service and the need to record attendees for test and trace purposes.

The members were supported by Clara who prepared the risk assessment documents that were then checked and approved.

The policy is constantly under revision, so this group continues to meet at regular intervals to check out procedures and ensure that we are operating in as safe a way as possible as the building comes 'back to life' again.

Our groups were limited by legal restrictions on the number of groups gathering indoors and our consideration for the safety of our members, meaning that we felt it important not to rush into returning until we were confident all reasonable measures were in place to keep people safe.

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Resource and Property Group (RAP)

The Resource and Property Group attempt to meet monthly with a date and time arranged to suit members and other commitments.

The Resource and Property Group has responsibility for the property and resources of The Crossing Church and centre. It is represented on the Church Council by the Property Secretary.

Property maintenance will become a greater and more frequent concern as the building ages. Continual and careful monitoring of installations is essential.

With the current economic environment probably lasting for some considerable time, balancing finances and keeping our building within the law and fit for purpose will take on greater significance.

The Resource and Property Group operate financially within its own property budget, but any sensitive or major concerns are referred to Church Council for decisions or action. All meetings are minuted and a copy of these minutes are circulated to Church Council members as an aid to keeping them, as managing trustees, aware of the issues.

The URC East Midlands Synod are landlords of the former URC church building now leased to the Acorn Theatre. The Resource and Property Group have no direct involvement in the theatre but do monitor statutory and mandatory issues, e.g. insurance, quinquennial inspections. The Crossing Church benefits from the leasing of the URC building by way of a quarterly rent from the Acorn Theatre. The church also have a seat on the Acorn Theatre Board, which ideally should be filled by a church member.

The day to day running of the centre, including ensuring that statutory and mandatory obligations are met, is overseen by the Centre Manager, who is employed by the Crossing Social Enterprise Company (S.E.C.) on behalf of the church and is a member of the Resource and Property Group.

The caretaker and hygiene operative are also employed by the S.E.C.

The Volunteer Co-ordinator is also employed by the S.E.C.

2020-2021 has been an exacting year with respect to property and repairs. The major items that have been undertaken are:

Roof repairs	£741.60
Replacement Controller works	£13,233.60
Repairs - lift	£2,358.48
IBMS Screen	£530.40
Electrical work	£642.00

Social Enterprise Company Limited

The SEC is a charity set up within The Crossing with the objective "to develop and implement ethical projects and initiatives, based in or delivered from The Crossing Church & Centre, which are designated to benefit the community of Worksop and District".

This runs as a separate entity to The Crossing Church delivering community projects on behalf of the Church.

There is a service level agreement between the Church and the SEC and under this agreement the SEC managed the building and employs administration and caretaking staff.

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The SEC board consists of a mix of Church Members and representatives from other partner organisations such as the County & District Councils, Bassetlaw Community and Voluntary Service (BCVS), and local charities and groups that use the building.

The SEC deliver a number of community projects supporting many people throughout the district and helping break down social isolation and loneliness. These are run by volunteers with the support of SEC staff and trained instructors.

Worship Group

After an enforced COVID break we are once again active and working hard to offer services which hopefully interest and inspire all members of the congregation.

We have met, planned and led services in February, May, July and September.

We would really welcome some people with new/different views and ideas and if you think this could apply to you, please join us.

Thursday Group

This social group for ladies of all ages did not meet during this year due to COVID restrictions and safety considerations for the members.

Meetings resumed in September 2021 and the group has switched from a Thursday evening meeting to an afternoon meeting.

It is a very friendly group of ladies, who are now meeting in church on the second Thursday of the month, and arrange a 'ladies who lunch' meeting on the fourth Thursday monthly at various venues around the local area. Those with cars arrange to provide transport for the rest of the members.

Singing with Dementia

As with other groups, but especially this very vulnerable section of our community, all meetings were cancelled and eventually restarted in September 2021.

Dementia Café

This is a new venture which opened on 2 September 2021 to enable people with dementia and/or carers to meet and enjoy social time. This is every Thursday from 10.30 until 12.00 noon.

Friends of The Crossing (FOTC)

There has been very little activity during the year with £178 received from Coin challenge etc. and £14 expenses being incurred.

Card Stall

The sale of greetings card for church funds has continued at a much reduced pace during the past year for obvious reasons.

Grumpy Men Luncheon

During the lockdown periods the Grumpy Men continued to hold 'virtual lunches' via Zoom but all were glad to be able to resume meeting face to face in May 2021.

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Initially these meetings were held outside until national restrictions reduced, on nice days over the summer break the church lawn has been a good venue.

The Monthly meetings are now back to normal - with bacon and/or sausage sandwiches cooked in the community kitchen.

The Art Group

Our art group is a happy, industrious meeting of enthusiastic members, who enjoy challenges and learning new skills under the tutorship of Terry Bray.

This group resumed meeting weekly in May 2021.

Each member works at their own pace and level and everyone is producing excellent work. The focus is on art as therapy in a relaxing and supporting atmosphere.

Shoe Box Appeal

We were delighted to still be able to support the 'Link to Hope Charity' during this year, especially as the September and October period when we were collecting in items for the boxes, restrictions were a little lighter.

70 shoe boxes filled with gifts for families were sent off along with 5 bags full of knitted blankets, and the appropriate transport costs.

As far as we are aware these were transported to families in Romania, Bulgaria and Ukraine who are in need.

Future Developments

The Church Meeting has commissioned the Church Council to review the long-term financial planning of The Crossing Church and to propose ways of living within the level of income that we are currently experiencing. However, the Church Council continues to be committed to keep the Church operating on a seven days a week basis attempting to share God's love with the whole community with a strong emphasis on welcoming all who use the premises for any of the activities, whether that be just to attend a meeting, enjoy a concert or join us for a service.

Financial Review

There was a net deficit in the movement of funds for the year of £42,411 (2020 surplus £4,840). The total funds held at 31 August 2021 was £1,651,486 (2020 - £1,693,897). Of this £1,599,881 (2020 - £1,623,806) is held as fixed assets, including the church building.

The total bank and cash balances held at 31 August 2021 were £68,560 including £12,250 reserve account and £2,425 other restricted funds.

The designated flower fund balance of £517 is also included in the total cash and bank.

Last year we received a COVID grant from Bassetlaw D C, a property grant from the Methodist Church and reductions in costs due to the first lockdown /closure of the building, a hold was put on the major property expenditure. We knew the surplus would be needed to help us through the coming financial years as we progress through the coming stages of the pandemic and the economic problems this will bring.

The majority of the COVID grant was used to help finance the closure of The Crossing Café Limited, the Church has now taken on any expenditure previously paid by the Café.

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As expected this has decreased from last year but once again it is noted that donations were much higher than expected and the Church is very grateful for all the many donations received. Thank you also for the continual support of Sunday offerings from members including those who pay by Standing Order and thank you to those who have donated time and money to the flower fund.

The Methodist Trinity Circuit gave a generous loan to The Crossing Church of £13,000 towards the cost of boiler management repairs. This work has been completed and the loan is being repaid monthly.

Budget and Actual Comparisons for the year show that Congregational and Property income were greater than budget whilst savings were made on Ministry spend and Property expenditure.

We have released some of the funds held by TMCP for The Crossing Church: TMCP is now working with the Charities Commission on behalf of The Crossing to release further funds in 2021-22.

With God's help and our prayers, I hope that we can continue to move forward, so that we can improve our work in the Church and community.

Risk Management and Reserves Policy

The Church Council regularly reviews the major risks which the charity faces. All operational procedures have been examined and policies are in place for Health & Safety, Data protection, Safeguarding of Children and Young People, Smoking, Older People and Disadvantaged People. The Crossing is complying with all relevant legislation.

The Church Council has a low risk approach to investment and invests all funds with The Methodist Church Finance Board. Bequest money is invested under Methodist law with the Trustees for Methodist Church Purposes.

The Council is painfully aware that the level of financial reserves is insufficient for an organisation of this size and regrets that no significant transfers to reserves were made during the year.

Typically twelve months expenditure amounts to around £150,000 and unrestricted net current assets only stand at £59,715.

Statement of the Church Council responsibilities

Law applicable to charities in England and Wales requires the Church Council to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of the financial position at the end of the year. In preparing those financial statements, the Church Council is required to:

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

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The Church Council is responsible for keeping accounting records which disclose with reasonable accuracy, at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. It is 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.

Organisational Structure

The full Church Meeting sets and/or approves mission, vision, constitution and policy. It identifies priorities and elects the Church Council members. Policies include community relationships and engagement, in addition to pastoral, mission, worship and learning.

The Church Council, which is chaired by the Minister, has duties to devise strategies, including the allocation of resources to deliver various policies. It must monitor their achievements and being the Managing Trustees of The Crossing, ensure financial viability targets and commitments are met.

The following groups have responsibilities within the church organisational structure:

The Crossing Café Limited	A Church trading company (Ceased trading April 2021).
The Crossing SEC Limited	For development of community projects. This company is a registered charity.
Resources and Property Group	Management of property and resources.
Finance Action Group	Overview of finance and sustainability.
Friends of The Crossing	Generate funds via events and activities.
COVID Action Group	Management of policies and procedures required during the pandemic.

**THE CROSSING CHURCH
REPORT OF THE CHURCH COUNCIL
FOR THE YEAR ENDED 31 AUGUST 2021**

Reference and administrative details:

Registered Charity number: 1140500

Principal address: Newcastle Street, Worksop, Nottinghamshire, S80 2AT

Independent Examiner: N M Knowles ACA, Williams Knowles & Co
Lloyd Chambers, 139 Carlton Road, Worksop, S81 7AD

Solicitors: Andrew & Co
St Swithin's Square, Lincoln, LN2 1HB

Bankers: Lloyds Bank
CAF Bank Limited
Central Finance Board of the Methodist Church

Minister: Rev Julie Coates

Treasurer: Annette Westerby

Church Council:	Annette Barker	
	Iris Franks	
	Bob Heathcote	
	Russell Lincoln	Resigned July 2021
	Jean Roberts	
	Frank Scowen	Resigned February 2021
	Heather Skidmore	Resigned March 2021
	Anne Taylor	
	Nigel Westerby	Appointed September 2020
	Griff Wynne	Appointed May 2021

Church Council

The Trustees of The Crossing Church are the "Church Council" who, in addition to the commitments to our Lord, the local church and its wider councils, and to the local community, have statutory obligations as "Managing Trustees" and "Charity Trustees". We are grateful to those members of the church who have been prepared to accept these responsibilities as Church Council members during the year.

Status of the Crossing Church

The church is a Local Ecumenical Partnership (LEP) between Wesley Methodist Church, Worksop and Worksop United Reformed Church. The Crossing Church is a registered Charity - the charity number is 1140500.

The Crossing Church is in the Trinity Circuit of the Methodist Church. The church is also part of the East Midlands Synod of the United Reformed Church. The present title of the church - The Crossing Church - was adopted in May 2006 when the new building was opened. Previously it was known as Worksop United Church since the setting up of the LEP in 2001 and previously to that it was known as Wesley Methodist Church, Worksop.

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Statement of disclosure of information to independent examiner

The Church Council members who held office at the date of approval of this annual report confirm that:-

So far as they are aware, there is no relevant financial information, or other information needed by the Charity's examiners in connection with preparing their report, of which the Charity's examiner is unaware; and

They have taken all the steps that they ought to have taken as Managing Trustees in order to make themselves aware of any relevant financial information, and to establish that the Charity's examiner is aware of that information.

Approval

This report was approved by the Church Council and signed on its behalf.

Treasurer

Signed: Annette Westerby

Name: ANNETTE WESTERBY

Church Council Member

Signed: J I Coates

Name: JULIE I COATES

Dated: 23rd May 2022

**THE CROSSING CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2021**

I report to the trustees on my examination of the accounts of The Crossing Church for the year ended 31 August 2021, which comprise of the Statement of Financial Activities, Balance Sheet, Accounting Policies and Notes to the Financial Statements.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

N M Knowles A C A
as principal of
Williams Knowles & Co
Chartered Accountants
Lloyd Chambers
139 Carlton Road
Worksop
S81 7AD



Date:

30 May 2022

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes	General Fund Unrestricted	Designated Funds Unrestricted	Restricted Funds	Endowment Funds	Total 2020-21	Total 2019-20
		£	£	£	£	£	£
Income							
1 Offerings		32,640	-	-	-	32,640	40,243
2 Donations & Grants	4a	17,445	76	205	-	17,726	39,805
3 Gift aid		9,670	-	-	-	9,670	10,644
4 Interest and investment income		58	-	26	142	226	436
5 Income from investment properties		-	-	-	-	-	-
6 Internal organisations		425	-	-	-	425	-
7 Other charitable income	4b	37,775	-	-	-	37,775	59,142
8 Total income		98,013	76	231	142	98,462	150,270
Expenditure							
9 Circuit assessment or share		35,015	-	-	-	35,015	45,475
10 Grants and donations		15,728	-	-	-	15,728	230
11 Property maintenance	5	25,750	-	-	-	25,750	19,154
12 Insurance, utilities etc	6	16,027	-	-	-	16,027	18,630
13 Depreciation		20,860	-	-	-	20,860	21,887
14 Office expenses	7	4,651	-	-	-	4,651	4,848
15 Other expenditure	8	23,989	36	84	21	24,130	35,080
16 Internal organisations		-	-	-	-	-	-
17 Total charitable expenditure		142,020	36	84	21	142,161	145,304
18 Gains/(losses) on monetary investments		-	-	-	1,288	1,288	(126)
19 Gains/(losses) on investment properties		-	-	-	-	-	-
20 Net income/(expenditure)		(44,007)	40	147	1,409	(42,411)	4,840
21 Transfers between funds		3,746	-	(3,628)	(118)	-	-
22 Other gains/(losses)		-	-	-	-	-	-
23 Net movement in funds for the year		(40,261)	40	(3,481)	1,291	(42,411)	4,840
24 Total funds brought forward		1,664,094	477	18,673	10,653	1,693,897	1,689,057
25 Total funds carried forward		1,623,833	517	15,192	11,944	1,651,486	1,693,897

Please see page 14 for full comparative figures.

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

	Notes	General Fund Unrestricted	Designated Funds Unrestricted	Restricted Funds	Endowment Funds	Total 2019-20	Total 2018-19
		£	£	£	£	£	£
Income							
1 Offerings		40,243	-	-	-	40,243	44,047
2 Donations & Grants	4a	39,722	-	83	-	39,805	11,711
3 Gift aid		10,644	-	-	-	10,644	12,921
4 Interest and investment income		128	-	136	172	436	458
5 Income from investment properties		-	-	-	-	-	-
6 Internal organisations		-	-	-	-	-	-
7 Other charitable income	4b	58,771	371	-	-	59,142	79,425
8 Total income		149,508	371	219	172	150,270	148,562
Expenditure							
9 Circuit assessment or share		45,475	-	-	-	45,475	48,961
10 Grants and donations		230	-	-	-	230	510
11 Property maintenance	5	19,154	-	-	-	19,154	15,052
12 Insurance, utilities etc	6	18,630	-	-	-	18,630	22,879
13 Depreciation		21,887	-	-	-	21,887	20,446
14 Office expenses	7	4,848	-	-	-	4,848	6,375
15 Other expenditure	8	34,787	263	8	22	35,080	55,383
16 Internal organisations		-	-	-	-	-	-
17 Total charitable expenditure		145,011	263	8	22	145,304	169,606
18 Gains/(losses) on monetary investments		-	-	-	(126)	(126)	87
19 Gains/(losses) on investment properties		-	-	-	-	-	-
20 Net income/(expenditure)		4,497	108	211	24	4,840	(20,957)
21 Transfers between funds		2,621	-	(2,481)	(140)	-	-
22 Other gains/(losses)		-	-	-	-	-	-
23 Net movement in funds for the year		7,118	108	(2,270)	(116)	4,840	(20,957)
24 Total funds brought forward		1,656,976	369	20,943	10,769	1,689,057	1,710,014
25 Total funds carried forward		1,664,094	477	18,673	10,653	1,693,897	1,689,057

Please see page 14 for full comparative figures.

Balance Sheet as at 31 August 2021

	Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021 £	Totals 2020 £
Fixed Assets							
Church building and other property	12	1,587,937	-	-	-	1,587,937	1,608,797
Investment properties		-	-	-	-	-	-
Investments	13	-	-	-	11,944	11,944	15,009
Total fixed assets		1,587,937	-	-	11,944	1,599,881	1,623,806
Current Assets							
Debtors and prepayments	14	13,032	-	1,226	-	14,258	13,626
Loans by the Churches		-	-	-	-	-	-
Investments with TMCP		-	-	-	-	-	-
Central Finance Board Deposits	15	33,229	-	13,822	-	47,051	53,045
Cash at Bank and in hand	15	20,138	517	854	-	21,509	21,538
Total current assets		66,399	517	15,902	-	82,818	88,209
Current liabilities							
Creditors (due in under 1 year)	16	7,201	-	710	-	7,911	7,016
Grants payable within 2021-22		-	-	-	-	-	-
Total current liabilities		7,201	-	710	-	7,911	7,016
Net current assets/liabilities		59,198	517	15,192	-	74,907	81,193
Total assets less current liabilities		1,647,135	517	15,192	11,944	1,674,788	1,704,999
Long term liabilities (due after more than one year)							
Grants payable after 2021-22		-	-	-	-	-	-
Loans to the Church		23,302	-	-	-	23,302	11,102
Net assets		1,623,833	517	15,192	11,944	1,651,486	1,693,897
Funds of the Church							
General Fund (Unrestricted)	18	1,623,833				1,623,833	1,664,094
Designated Funds (Unrestricted)	18		517			517	477
Total Unrestricted Funds						1,624,350	1,664,571
Restricted Funds	18			15,192		15,192	18,673
Endowment Funds	18				11,944	11,944	10,653
Total Funds		1,623,833	517	15,192	11,944	1,651,486	1,693,897

Church Treasurer

Signed: *Annette Westerbey*Name: *ANNETTE WESTERBEY*Date: *28/05/22*

THE CROSSING CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. GENERAL INFORMATION

The charity is an unincorporated organisation. The registered address is The Crossing Church, Newcastle Street, Worksop, S80 2AT.

2. STATEMENT OF COMPLIANCE

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) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

3. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the financial statements are as follows:

a. Basis of preparation

The Crossing Church meets the definition of a public benefit entity under FRS 102.

The assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling, which is the functional currency of the charity.

b. Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

c. Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of estimation means that the outcomes could differ from those estimates.

The most significant area of estimation uncertainty for the charity is in relation to the useful economic life of the fixed assets.

d. Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Church Council for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

e. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

THE CROSSING CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

f. Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT where it cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

g. Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Building	1% straight line
Equipment	33% reducing balance basis
Organ	10% reducing balance basis
Fixtures & fittings	15% reducing balance basis

h. VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

i. Fixed asset investments

The investments of The Crossing Church are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA.

j. Realised gains and losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

k. Hire purchase and leasing commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

THE CROSSING CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

4a. Donations & grants	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Donations & gifts	17,521	205	17,726	8,305
Legacies	-	-	-	1,000
Grants				
Sheffield Methodist District	-	-	-	500
Trinity Circuit	-	-	-	5,000
Bassetlaw District Council - COVID 19	-	-	-	25,000
	17,521	205	17,726	39,805
<hr/>				
4b. Other charitable income				
Fund raising	178	-	178	7,634
Lettings	35,562	-	35,562	43,557
Rent & utility charges café	-	-	-	3,724
Other	1,959	-	1,959	3,856
Flower fund (designated)	76	-	76	371
	37,775	-	37,775	59,142
<hr/>				
5. Property maintenance				
Service contracts	4,387	-	4,387	6,117
Repairs and renewals	18,954	-	18,954	11,171
URC Hall costs	-	-	-	390
Cleaning equipment & services	1,873	-	1,873	1,080
Window cleaning	173	-	173	396
Business waste	363	-	363	-
	25,750	-	25,750	19,154
<hr/>				
6. Insurance, utilities etc				
Light & heat	10,920	-	10,920	12,484
Insurance	4,297	-	4,297	4,282
Water rates	726	-	726	1,180
General rates	84	-	84	684
	16,027	-	16,027	18,630
<hr/>				
7. Office expenditure				
Telephone	2,370	-	2,370	2,226
Stationery & postage	14	-	14	3
Printing expenses	2,267	-	2,267	2,619
	4,651	-	4,651	4,848
<hr/>				

THE CROSSING CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

8. Other expenditure	Unrestricted	Restricted	Endowment	2021 Total	2020 Total
	£	£	£	£	£
Café rent & utilities write off	-	-	-	-	2,708
Service expenses	117	-	-	117	392
Sundries	354	84	21	459	1,465
Bank charges & interest	85	-	-	85	95
FOTC fundraising costs	14	-	-	14	2,076
Accountancy	2,274	-	-	2,274	1,922
Card sales	26	-	-	26	583
Café invoices	403	-	-	403	426
CCL Licence	413	-	-	413	505
I T Equipment	987	-	-	987	80
Security Town Radio	358	-	-	358	96
SEC Admin and management	8,400	-	-	8,400	12,090
SEC Caretaker costs	9,040	-	-	9,040	10,873
Donations to external organisations	1,518	-	-	1,518	1,506
Flower fund (designated)	36	-	-	36	263
	24,025	84	21	24,130	35,080

9. Payment to Trustees

No payments were made to the Trustees for services or expenses.

10. Fees for examination of the accounts

	2021 Total £	2020 Total £
Independent examiner's fees for reporting on the accounts	700	700
Other fees for accountancy services paid to the independent examiner	1,574	1,222

11. Staff costs paid during the year

The Church does not directly employ staff, amounts were paid to The Crossing SEC Limited in respect of management and administration, caretaking and cleaning.

Gross wages, salaries and benefits in kind	17,440	22,963
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THE CROSSING CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

12. Tangible Fixed Assets

	Church Building	Fixtures fittings & equipment	Totals
	£	£	£
COST			
At 1 September 2020	1,836,164	110,572	1,946,736
Additions	-	-	-
Disposals	-	-	-
At 31 August 2021	1,836,164	110,572	1,946,736
ACCUMULATED DEPRECIATION			
At 1 September 2020	238,680	99,259	337,939
Charge for the year	18,360	2,500	20,860
On disposals	-	-	-
At 31 August 2021	257,040	101,759	358,799
NET BOOK VALUE			
At 31 August 2021	1,579,124	8,813	1,587,937
At 31 August 2020	1,597,484	11,313	1,608,797

13. Investments

The monies that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments. TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with Charity law and Methodist law and policy as determined by the Methodist Conference. During the year £4,353 restricted bequests were cashed and the proceeds transferred to the general account.

	2021 Total £	2020 Total £
Market value brought forward	15,009	15,123
Add: additions to investments at cost	-	12
Less: disposal at carrying value	(4,353)	-
Net gain/(loss) on revaluation	1,288	(126)
	11,944	15,009

Included within investments is £nil (2020 - £2) relating to the cost of the investment in The Crossing Café Limited. The Church owned 100% of the ordinary share capital of the company. The Crossing Café Limited is not consolidated within the accounts of the church. The Crossing Café Ltd ceased to trade in April 2021.

THE CROSSING CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

	2021	2020
	Total	Total
	£	£
14. Debtors & prepayments		
Debtors from lettings	3,771	3,336
Gift aid receivable	4,549	3,327
Other debtors	1,936	2,370
Prepaid circuit assessment	2,575	3,601
Other prepayments	1,427	991
	<u>14,258</u>	<u>13,625</u>
15. Cash at bank and in hand		
Bank balance held in CFB	47,051	53,045
Bank balance held in CAF	21,398	20,975
Cash	111	563
Total	<u>68,560</u>	<u>74,583</u>
16. Creditors: Amounts falling due within one year		
Trade creditors	3,304	1,569
Accruals	2,671	3,512
Other creditors	1,936	1,935
	<u>7,911</u>	<u>7,016</u>
17. Related parties		

The Crossing Café Limited has directors who are also on the Church Council and the shares of the company and wholly owned by The Crossing Church. However, because of difficulties encountered by the Crossing Café it was decided to close the Crossing Café Limited in April 2021 and the £2 investment that the Church had in the Café has been written off and is included in sundry expenses. Up to the date of closure the amounts received from the Crossing Café for utilities and printing was nil (2020 - £6,631). The amount that was written off in the accounts was £2,708 and was categorised under other expenses on the Statement of Financial Activities.

A COVID 19 grant was received by the Church for £25,000 and £15,688 of this was allocated to the Café towards their expenses, and is shown within grants and donations payable.

The Crossing SEC has directors who are also on the Church Council. The Crossing SEC provides staff and administrative services to The Church. The total amount paid during the year amounted to £ 17,440 (2020 - £22,963). The amount outstanding at the year end was £1,934 (2020 - £1,209).

The Crossing SEC rents rooms and purchases printing services from the Church. The amount for the year was £1,440 (2020 - £1,484). The amount due to the Church at the year end was £120 (2020 - £120).

THE CROSSING CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

17. Related parties (continued)

The Crossing Church had a loan from Trinity Circuit when building the church, the amount still outstanding at the year end was £ 11,102 (2020 - £11,102) the loan is due on demand, however, there is no specific repayment date and no interest is being charged.

A further loan was received from the Trinity Circuit for £13,000 in December 2020 towards property repairs. This is being repaid at £100 per month. The amount outstanding at the year end was £12,200 (2020 - nil).

18. Analysis of funds

	Opening balance £	Income £	Expenditure £	Transfers £	Revaluation £	Closing balance £
Endowment funds						
James Cottingham						
Memorial	1,620	5	(3)	-	-	1,622
Wilfred Marshall	2,018	7	(4)	(3)	-	2,018
Mrs Mary Marshall	7,015	130	(14)	(115)	1,288	8,304
	<u>10,653</u>	<u>142</u>	<u>(21)</u>	<u>(118)</u>	<u>1,288</u>	<u>11,944</u>
Restricted funds						
Designated gifts	1,906	2	-	-	-	1,908
Benevolence	90	-	-	-	-	90
Church reserve	12,233	17	-	-	-	12,250
Music	90	-	-	-	-	90
Bequests	4,354	7	(8)	(4,353)	-	-
Singing with dementia	-	205	(76)	725	-	854
	<u>18,673</u>	<u>231</u>	<u>(84)</u>	<u>(3,628)</u>	<u>-</u>	<u>15,192</u>
Unrestricted funds						
General reserve	1,664,094	98,013	(142,020)	3,746	-	1,623,833
Flower fund	477	76	(36)	-	-	517
	<u>1,664,571</u>	<u>98,089</u>	<u>(142,056)</u>	<u>3,746</u>	<u>-</u>	<u>1,624,350</u>
Total funds	<u>1,693,897</u>	<u>98,462</u>	<u>(142,161)</u>	<u>-</u>	<u>1,288</u>	<u>1,651,486</u>

THE CROSSING CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

Restricted fund purposes

Designated gifts: Small gifts received where the donors designate the use of the funds.

Benevolence: For benevolence to members.

Church reserve: To build up church reserves.

Music: Funds for the purchase of a grand piano.

Bequests: Funds held where the donors have specified the use of the funds.

Singing with dementia: For providing social interaction for dementia suffers and their carers.

Reasons for transfer between funds:

Net income from the Endowment funds is available for general use in accordance with the conditions set out by the fund and is transferred each year to the general fund.

19. COVID 19 impact

The outbreak of the COVID 19 pandemic has severely impacted on the activities of The Crossing Church. The building has been temporarily closed in line with emergency legislation and many events and activities have either not taken place or have been severely curtailed. Consequently the results for the year reflect these facts.

The local council grant has assisted with being able to pay bills as they have fallen due and it has also helped to meet some of the additional costs associated with becoming a COVID safe environment.

20. Going concern

The church operates within the limits of its available cash resources and budgets are set by the church council each year. The church council has reviewed its position under the current difficult circumstances and has concluded that the organisation remains a going concern. Further work is needed, to evaluate and plan for the medium to long term in order to develop a strategy that will enable the church to provide an effective presence within the community and remain within its budgeted expenditure.

21. Post balance sheet events

At the balance sheet date there were still significant restrictions in place due to the COVID 19 pandemic and the future of these restrictions is uncertain should further outbreaks of the virus occur. The Church Council considers that there are sufficient disclosures in the accounts to explain the position and no further adjustments are required to the accounts.