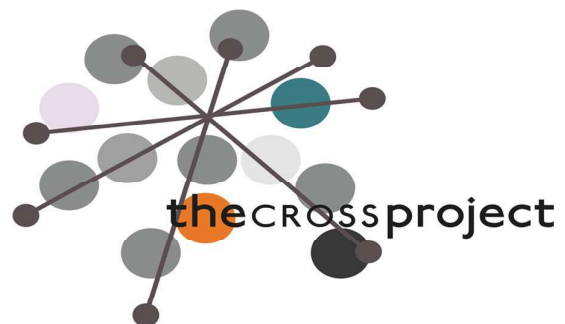


REGISTERED COMPANY NUMBER: 2845211 (England and Wales)
REGISTERED CHARITY NUMBER: 1026601



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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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 30th 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.

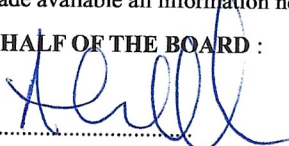
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply 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 £
INCOME					
Income from generated funds					
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
Income from charitable activities					
Schools work		5,250		5,250	4,380
Total income		71,169	0	71,169	66,841
EXPENSES					
Expenditure on charitable activities					
Schools work		93,352	0	93,352	70,078
Other expenditure		0	0	0	0
Total expenses		93,352	0	93,352	70,078
NET INCOMING / (OUTGOING) RESOURCES		(22,183)	0	(22,183)	(3,237)
RECONCILIATION OF FUNDS					
Total funds brought forward		87,885	0	87,885	91,122
TOTAL FUNDS CARRIED FORWARD		65,702	0	65,702	87,885

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				
FIXED ASSETS					
Equipment at cost	7	14,974	0	14,974	14,974
Less Depreciation	7	(14,483)	0	(14,483)	(14,241)
Total Fixed Assets		<u>491</u>	<u>0</u>	<u>491</u>	<u>733</u>
CURRENT ASSETS					
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>
CREDITORS					
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>
NET CURRENT ASSETS		<u>65,211</u>	<u>0</u>	<u>65,211</u>	<u>87,152</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,702</u>	<u>0</u>	<u>65,702</u>	<u>87,885</u>
NET ASSETS		<u>65,702</u>	<u>0</u>	<u>65,702</u>	<u>87,885</u>
Unrestricted funds				65,702	87,885
Restricted funds				0	0
TOTAL FUNDS				<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 19th 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 31st August 2022

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st August 2023
nor for the year ended 31st 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 £
£	
COST	
At 1st September 2022	<u>14,974</u>
Additions	0
Sales and write-offs	0
At 31st August 2023	<u>14,974</u>
DEPRECIATION	
At 1st September 2022	14,241
Charge for year	242
Less depreciation on sales	0
At 31st August 2023	<u>14,483</u>
NET BOOK VALUE	
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
	2,103	1,282

10. MOVEMENT IN FUNDS

	At 1 Sept 2022 £	Net movement in Funds £	At 31 Aug 2023 £
Unrestricted funds			
General fund	87,885	(22,183)	65,702
Restricted funds			
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	0	0	0
TOTAL FUNDS	87,885	(22,183)	65,702

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

	Incoming resources £	Resources expended £	Movement in Funds £
Unrestricted funds			
General fund	71,169	93,352	(22,183)
Restricted funds			
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	0	0	0
TOTAL FUNDS	71,169	93,352	(22,183)

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
			£	£
INCOME				
Donations, legacies and grants	Unrestricted	Restricted		
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>
Other trading activities				
Fundraising events	0	0	0	0
Sundry Income	0	0	0	312
	<u>0</u>	<u>0</u>	<u>0</u>	<u>312</u>
Income from investment				
Bank interest	2,478	0	2,478	104
Income from charitable activities				
Schools work	5,250	0	5,250	4,380
Total income	<u>71,169</u>	<u>0</u>	<u>71,169</u>	<u>66,841</u>
EXPENSES				
Expenditure on charitable activities	Unrestricted	Restricted		
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>
Other expenditure	0	0	0	0
Office and Premises expenses include:				
Support costs				
Management				
Resources purchased	0	0	<u>0</u>	<u>469</u>
Information technology				
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