

REGISTERED COMPANY NUMBER: NI613214 (Northern Ireland)
REGISTERED CHARITY NUMBER: 102556

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
THE CROSS COMMUNITY CHURCH LIMITED
PREVIOUSLY KNOWN AS THE LAKES VINEYARD CHURCH

Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

THE CROSS COMMUNITY CHURCH LTD

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for the Year Ended 31 MARCH 2024

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THE CROSS COMMUNITY CHURCH LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 MARCH 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 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are for the public benefit and are restricted to the following:-

- (a) to advance the Christian Faith in accordance with the statement of beliefs
- (b) to further Christian education
- (c) to relieve sickness, financial hardship and poverty and to promote and preserve good health by provision of funds, goods or services of any kind, including through the provision of counselling training in life skills and support
- (d) to further or benefit the residents of Enniskillen and surrounding area without distinction of sex, sexual orientation, race or political, religions or other opinions by associating together the said residents, and the local authorities, voluntary and other organisations in a common effect to provide facilities in the interest of social welfare for recreation leisure time occupation with objectives of improving conditions of life for the residents.

These objectives are to be carried out in such part of Enniskillen, the United Kingdom or the world so the Trustees may from time to time think fit.

Significant activities

The main activities are as follows:-

Sunday morning services are held at Cross Street, Enniskillen.

This year The Cross Community Church Limited and Enniskillen Foodbank have had a more collaborative experience with other charities and agencies in the county than ever before. We have worked alongside more than 80 agencies this year and have signposted many clients to other groups who specialise in other areas to ourselves. Along with the support of the general public we have supported over 6,000 people with food and baby products. As of December 2024, we were up on our distribution on the previous year. It is an honour and a privilege to serve our community and we look forward to continuing our work into the following year.

Public benefit

The Trustees seek to ensure that the Public benefit requirement is considered and The Cross Community Church Limited facilitates the advancement of the Christian Religion having due regard to the Charity Commission guidance on public benefit.

FINANCIAL REVIEW

Financial review

The results for the year ended 31 March 2024 are set out on pages 5 and 6 of the financial statements.

The Church is reliant on the voluntary gifts and donations from its donors. The total income for the year ended 31 March 2024 amounted to £56,796 (2023:£76,038). The total expenditure was £71,270 (2023:£61,792)

The Trustees consider that the unrestricted fund of the charity is sufficient and adequate to fulfil their obligations. The charity held £27,394 in cash reserves at the year end (2023:£37,515).

Reserves policy

The income of the Church is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

THE CROSS COMMUNITY CHURCH LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 MARCH 2024**

FINANCIAL REVIEW

Going concern

The trustees are of the opinion that the church has sufficient resources at the date of approval of these financial statements, to meet commitments which will arise in the following year from the date of signing this report and subject to the continuing support from church members to fund on an on going basis the church's current activities and other financial commitments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company is also recognised as a charity by H M Revenue and Customs (46710 16762). The company was incorporated on 14 June 2012 and registered with the Charity Commission for Northern Ireland on 9 June 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI613214 (Northern Ireland)

Registered Charity number

102556

Registered office

Rev J W Shades
Beech Lodge
36 Enniskillen Road
Ballinamallard
Co. Fermanagh
BT94 2BD

Trustees

Rev J W Shades (resigned 11.4.24)
Rev A T E Quill
Miss S Loane
Mrs C F Shades (appointed 11.4.24)
Mr H H Reid (appointed 25.4.24)

Independent Examiner

Mrs S Stenson FCA
Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Bankers

Danske Bank
18 Ballymoney Road
Ballymena
Co. Antrim
BT43 5BY

CHANGE OF NAME

The charitable company passed a special resolution on 18 November 2024 changing its name from The Lakes Vineyard Church to The Cross Community Church Limited. The charitable company passed a special resolution on 18 November 2024 changing its name from The Lakes Vineyard Church to The Cross Community Church Limited.

THE CROSS COMMUNITY CHURCH LIMITED

REPORT OF THE TRUSTEES
for the Year Ended 31 MARCH 2024

Approved by order of the board of trustees on 28 March 2025 and signed on its behalf by:

Charlene Shades

Mrs C F Shades - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE CROSS COMMUNITY CHURCH LIMITED**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages five to eleven.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report


I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mrs S Stenson FCA

Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

28 March 2025

THE CROSS COMMUNITY CHURCH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>10,948</u>	<u>45,848</u>	<u>56,796</u>	<u>76,038</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>16,410</u>	<u>54,860</u>	<u>71,270</u>	<u>61,792</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	8	<u>(5,462)</u> <u>3,212</u>	<u>(9,012)</u> <u>(3,212)</u>	<u>(14,474)</u> <u>-</u>	<u>14,246)</u> <u>-</u>
Net movement in funds		<u>(2,250)</u>	<u>(12,224)</u>	<u>(14,474)</u>	<u>14,246</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,068</u>	<u>42,724</u>	<u>45,792</u>	<u>31,546</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>818</u></u>	<u><u>30,500</u></u>	<u><u>31,318</u></u>	<u><u>45,792</u></u>

The notes form part of these financial statements

THE CROSS COMMUNITY CHURCH LTD

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	6	1,102	10,067	11,169	13,543
CURRENT ASSETS					
Debtors	7	2,876	-	2,876	-
Cash at bank		1,410	25,984	27,394	37,515
		<u>4,286</u>	<u>25,984</u>	<u>30,270</u>	<u>37,515</u>
CREDITORS					
Amounts falling due within one year	8	(2,304)	(7,818)	(10,122)	(5,266)
NET CURRENT ASSETS		<u>1,982</u>	<u>18,166</u>	<u>20,148</u>	<u>32,249</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,084</u>	<u>28,233</u>	<u>31,317</u>	<u>45,792</u>
NET ASSETS		<u>3,084</u>	<u>28,233</u>	<u>31,317</u>	<u>45,792</u>
FUNDS	9				
Unrestricted funds				3,084	3,068
Restricted funds				<u>28,233</u>	<u>42,724</u>
TOTAL FUNDS				<u>31,317</u>	<u>45,792</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 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 Sections 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.

THE CROSS COMMUNITY CHURCH LTD

BALANCE SHEET - continued

31 MARCH 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2025 and were signed on its behalf by:

Charlene Shades -

Mrs C F Shades - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on reducing balance

Fixed assets are stated at cost less depreciation.

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.

THE CROSS COMMUNITY CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	3,568	3,899
Other operating leases	5,200	5,200
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Reverend J Shades received trustee's remuneration of £31,034 in the year for the role he undertakes in the Foodbank (2023:£24,543).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Employees	<u> 1</u>	<u> 1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>13,310</u>	<u>62,728</u>	<u>76,038</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>10,643</u>	<u>51,149</u>	<u>61,792</u>
NET INCOME	2,667	11,579	14,246
RECONCILIATION OF FUNDS			
Total funds brought forward	401	31,145	31,546
TOTAL FUNDS CARRIED FORWARD	<u> 3,068</u>	<u> 42,724</u>	<u> 45,792</u>

THE CROSS COMMUNITY CHURCH LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024**

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	10,508	24,792	35,300
Additions	-	1,194	1,194
At 31 March 2024	10,508	25,986	36,494
DEPRECIATION			
At 1 April 2023	8,355	13,402	21,757
Charge for year	1,051	2,517	3,568
At 31 March 2024	9,406	15,919	25,325
NET BOOK VALUE			
At 31 March 2024	1,102	10,067	11,169
At 31 March 2023	2,153	11,390	13,543

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.24 £	31.3.23 £
Other debtors		2,876	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.24 £	31.3.23 £
Social security and other taxes		4,351	2,787
Accruals and deferred income		5,771	2,479
		10,122	5,266

9. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	3,068	16	3,084
Restricted funds			
Food Bank Fund	42,724	(14,491)	28,233
TOTAL FUNDS	45,792	(14,475)	31,317

THE CROSS COMMUNITY CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,455	(15,439)	16
Restricted funds			
Food Bank Fund	41,339	(55,830)	(14,491)
TOTAL FUNDS	<u>56,794</u>	<u>(71,269)</u>	<u>(14,475)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	401	2,667	3,068
Restricted funds			
Food Bank Fund	31,145	11,579	42,724
TOTAL FUNDS	<u>31,546</u>	<u>14,246</u>	<u>45,792</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,310	(10,643)	2,667
Restricted funds			
Food Bank Fund	62,728	(51,149)	11,579
TOTAL FUNDS	<u>76,038</u>	<u>(61,792)</u>	<u>14,246</u>

THE CROSS COMMUNITY CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024

9. **MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	401	2,683	3,084
Restricted funds			
Food Bank Fund	31,145	(2,912)	28,233
TOTAL FUNDS	<u>31,546</u>	<u>(229)</u>	<u>31,317</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,765	(26,082)	2,683
Restricted funds			
Food Bank Fund	104,067	(106,979)	(2,912)
TOTAL FUNDS	<u>132,832</u>	<u>(133,061)</u>	<u>(229)</u>

10. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

THE CROSS COMMUNITY CHURCH LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and offerings	10,948	9,877
Gift aid	5,119	3,442
Donations under Gift Aid	40,727	62,719
	<u>56,794</u>	<u>76,038</u>
Total incoming resources	56,794	76,038
 EXPENDITURE		
Charitable activities		
Remuneration	31,034	24,543
Rent	5,200	5,200
Rates and water rates	557	463
Insurance	501	527
Light and heat	3,427	2,232
Telephone	3,629	3,428
General expenses and sundries	2,144	1,348
Maintenance	1,522	379
Gifts to visiting speakers and others	1,190	400
Pastoral care	398	607
Training	-	70
Outreach	292	11
Food bank	9,333	5,903
Conference costs and leadership expenses	871	583
Motor expenses	2,506	8,847
Church expenses	3,221	-
Office running costs	912	67
Missionary trips	-	2,422
Depreciation on improvements to property	1,051	1,051
Depreciation on fixtures and fittings	2,517	2,848
	<u>70,305</u>	<u>60,929</u>
Support costs		
Finance		
Bank charges	195	133
Bank interest	13	10
	<u>208</u>	<u>143</u>
Governance costs		
Independent examination	756	720

This page does not form part of the statutory financial statements

THE CROSS COMMUNITY CHURCH LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2024

	31.3.24	31.3.23
	£	£
Total resources expended	<u>71,269</u>	<u>61,792</u>
Net (expenditure)/income	<u>(14,475)</u>	<u>14,246</u>

This page does not form part of the statutory financial statements