

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	April	2023	To	31	Mar	2024

Reference and administration details

Charity name	Crossroads Church, Edinburgh
Other names charity is known by	
Registered charity number	SC042757
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Trust was set up by Crossroads Church and was recognised as a Scottish charity with effect from 23 November 2011.

Trustee recruitment and appointment

The Trustees shall have power to appoint members of the congregation to be trustees. Three of the Trustees shall be office bearers; namely, the Chairman, the Secretary and the Treasurer. The Chairman, the Secretary and the Treasurer shall be appointed by the Trustees in consultation with the congregation and the Leadership Team according to the talents and abilities required by the post. If the number of Trustees falls below three at any time or if any of the office bearer posts become vacant, then the Trustees must appoint or elect a new Trustee or Trustees without delay. If any of the Trustees ceases to be a member of the congregation, he or she shall cease to be a Trustee.

Objectives and activities

Charitable purposes

The objectives of Crossroads Church are the furtherance of the Christian religion in accordance with the biblical teach of Jesus Christ.

Summary of the main activities in relation to these objects

The outworking of this will include a clear presentation of the teaching of scripture, acts of service for the benefit of others, local community development and networking with the wider Christian community.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The church has been able to fulfil its commitments to both the community which it serves and to the wider work of the Christian church by holding weekly religious services and making opportunities for the development of young people through separate activities. Our community has engaged in local outreach as well as international mission trips abroad. We have sought to engage with the larger Christian community in Edinburgh as well as serving the people of our home congregation, through fellowship, acts of service and individual discipleship.

Crossroads church gifted [REDACTED] and his family funds during a time of financial need [REDACTED] is supported by the global church community and after discussion the decision was taken to partner with the global church in helping to meet their needs through a financial gift. This project was not different than other projects that we have spearheaded in the past as the main objective was to provide an act of service for the benefit of others. The funds for this gift were provided by the Hill family and agreed upon by the Trustees.

Financial review

Brief statement of the charity’s policy on reserves

The church aims to hold a reserve of £5000 which is estimated to be approximately two-months’ expenditure.

Details of any deficit

In the event of the church being wound up for any reason, all net assets of the church remaining after the satisfying of all proper debts and liabilities will be made over to another religious Charitable Organisation as chosen by the Trustees in consultation with the leadership team (if the Trustees consider it appropriate).

Donated facilities and services (if any)

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Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	Chairman	Treasurer
Date	19 December 2024	

Crossroads Church, Edinburgh

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2023		31	March	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	41,084	9,000			50,084	53,731
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	4,101				4,101	3,157
Receipts from disposal of equipment	-				-	-
A1 Sub total	45,185	9,000	-	-	54,185	56,888
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	45,185	9,000	-	-	54,185	56,888
A3 Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	44,452	-			44,452	58,944
Grants and donations	2,000	10,000			12,000	6,190
Governance costs:	-				-	-
Audit / independent examination	480				480	480
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
					-	-
					-	-
A3 Sub total	46,932	10,000	-	-	56,932	65,614
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments	-				-	-
A4 Sub total	-	-	-	-	-	-
Total payments	46,932	10,000	-	-	56,932	65,614
Net receipts / (payments)	(1,747)	(1,000)	-	-	(2,747)	(8,726)
A5 Transfers to / (from) funds	(1,000)	1,000			-	-
Surplus / (deficit) for year	(2,747)	-	-	-	(2,747)	(8,726)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	11,103	-			11,103	19,829
	Surplus / (deficit) shown on receipts and payments account	(2,747)	-			(2,747)	(8,726)
						-	-
						-	-
	Cash and bank balances at end of year	8,356	-	-	-	8,356	11,103
(Agree balances with receipts and payments account(s))		-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Gift aid - debtor		1,183		4,211
	Prepayment - rent		-		-
		Total	1,183	-	4,211

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accrual- Rent		-	1,341
	Accrual- Accountancy		700	716
		Total	700	2,057

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			-	-
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

19/12/2024

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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Type of activity or project supported

Number of grants made

£

	Institution	Made	
	Total		

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

x

Authority under which paid

£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

Number of trustees

f

Trustee expenses include reimbursements of £387 travel expenses incurred on short term mission trips, and a £8,000 gift to Michael Thomas and his family from an amount donated to the church by Kenneth Hill.	3	8,387

Nature of relationship

Nature of transaction

Transaction
amount (£)

Balance
outstanding at
period end (£)

period end (€)	period end (€)
9,815	0
14,900	0
3,400	0
3,800	0

[illegible]

Crossroads Church, Edinburgh

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Tithes	22,156				22,156	32,452
Offerings	6,100	9,000			15,100	275
Gift Aid	11,166				11,166	3,445
General donations	1,587				1,587	135
Ukraine Appeal					-	16,648
Missions	75				75	776
Total	41,084	9,000	-	-	50,084	53,731
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
	-			-	
	-			-	
	-			-	
	-			-	
Total	-	-		-	-
	-	-		-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Conferences and retreats	1,384				1,384	1,050
Rent refund	-				-	916
Other refunds	2,717				2,717	1,191
Mission Trip					-	-
					-	-
	-				-	-
	-				-	-
Total	4,101	-	-	-	4,101	3,157

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Mission trips	584				584	986
Events, outreach, hospitality	4,357				4,357	7,500
Conferences and retreats	5,963				5,963	4,879
Office rent	18,141				18,141	15,360
Telephone, stationery and resources	1,783				1,783	2,557
Travel	1,984				1,984	447
Support	-				-	854
Salaries	10,565				10,565	7,269
Miscellaneous	993				993	868
Car purchase for displaced Ukrainian family	-				-	19,000
Bank charges and fees	82				82	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	44,452	-	-	-	44,452	59,720

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Unrestricted funds -general	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	41,084				41,084	36,307
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	4,101				4,101	3,157
Sub total	45,185	-	-	-	45,185	39,464
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	-
Sub total	-	-	-	-	-	
Total receipts	45,185	-	-	-	45,185	39,464
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	44,452				44,452	39,944
Grants and donations	2,000				2,000	5,414
Governance costs:					-	-
Audit / independent examination	480				480	480
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
					-	-
					-	-
Sub total	46,932	-	-	-	46,932	45,838
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments	-				-	-
Sub total	-	-	-	-	-	0
Total payments	46,932	-	-	-	46,932	45,838
					-	0
Net receipts / (payments)	(1,747)	-	-	-	(1,747)	(6,374)
Transfers to / (from) funds	(1,000)				(1,000)	148
Surplus / (deficit) for year	(2,747)	-	-	-	(2,747)	(6,226)

Nature and purpose of funds

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Crossroads Church, Edinburgh

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Additional analysis (3)

6 Breakdown of restricted funds

	Church support work	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations	9,000	-			9,000	17,424
Legacies	-				-	
Grants	-				-	
Receipts from fundraising activities	-				-	
Gross trading receipts	-				-	
Income from investments other than land and buildings	-				-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities					-	
Sub total	9,000	-	-	-	9,000	17,424
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
Sub total	-	-	-	-	-	-
Total receipts	9,000	-	-	-	9,000	17,424
Payments						
Expenses for fundraising activities	-				-	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	10,000	-			10,000	19,776
Grants and donations	-				-	
Governance costs:					-	
Audit / independent examination	-				-	
Preparation of annual accounts	-				-	
Legal costs	-				-	
					-	
Sub total	10,000	-	-	-	10,000	19,776
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	10,000	-	-	-	10,000	19,776
Net receipts / (payments)	(1,000)	-	-	-	(1,000)	(2,352)
Transfers to / (from) funds	1,000				1,000	
Surplus / (deficit) for year	-	-	-	-	-	(2,352)

Nature and purpose of funds

made a large one-off donation to the church - part of which he requested be gifted to the staff members (some voluntary) in support of the activities associated with running Crossroads and working to achieve its charitable purposes.

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Crossroads Church Edinburgh					
	Registered charity number	SC042757					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2023	to	31	March	2024
	1 to 6					(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p> <p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks 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, I do not express an audit opinion on the view given by the accounts.</p> <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed**: Name: Relevant professional qualification(s) or body (if any): Address:					Date:	19 December 2024	

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**