

# COMMUNITY REGENERATION OUTREACH PROJECTS LTD

England & Wales · Charity number 1085090

## Details

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**Other names** CROPS LTD

**Status** Registered

**Legal form** Charitable company

**Company number** [03715169](#)

**Registered** 2001-02-20

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

## Contact

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**Address** The K G P Centre  
163 Renown Street  
Plymouth  
PL2 2DT

**Phone** 01752569340

**Email** [kgpcentre@hotmail.com](mailto:kgpcentre@hotmail.com)

**Website** <https://www.keyhamgreenplaces.co.uk/>

## Activities

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**Objects:** A) PROMOTE THE BENEFIT OF THE INHABITANTS OF KEYHAM (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. B) ESTABLISH, OR SECURE THE ESTABLISHMENT OF , A COMMUNITY RESOURCE CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS. C) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME BE DETERMINED.

**Activities:** To promote activities and educational opportunities for local residents and surrounding areas of Plymouth. The centre offers a warm friendly environment where people can relax and enjoy the gardens and also learn about gardening and conservation. The centre aims to combat loneliness and isolation within members of the community.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** KEYHAM.
- Plymouth City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£67,156	£73,264	-	-
2024-03-31	£66,642	£60,918	-	-
2023-03-31	£63,016	£42,286	-	-
2022-03-31	£20,711	£22,607	-	-
2021-03-31	£33,130	£15,434	-	-

## Trustees

Name	Role	Appointed
<b>JENNIFER LYNN ETHERIDGE</b>	Chair	2022-02-16
Benjamin Brunel		2020-06-15
Christine Lamb		2026-03-17
Christopher Storer		2019-03-09
Danielle Wilson		2025-11-04
Ian Boyne		2025-02-26
Jasmin Coles		2024-04-17
Michelle Blackmore		2025-05-01
Professor Verity Campbell-Barr		2025-11-04
<b>ROGER JAMES MITCHELL</b>		2016-05-24
Steven Brookshaw		2024-01-24

**COMMUNITY REGENERATION OUTREACH PROJECTS LTD**

England & Wales - Charity number 1085090

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# Accounts

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Company Registration Number – 03715169 (England and Wales)

The Charity Registration Number is: - 1085090

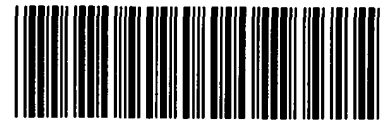
**Community Regeneration Outreach**

**Projects Limited**

**Report and Accounts**

**31 March 2025**

**TUESDAY**



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COMPANIES HOUSE

**Community Regeneration Outreach Projects Limited**

**Report and accounts for the year ended 31 March 2025**

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**Community Regeneration Outreach Projects Limited**

Company Registration Number - 03715169

**Trustees' Annual Report for the year ended 31 March 2025**

The Trustees present their Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

**Reference and administrative details**

***The charity name.***

The legal name of the charity is: - Community Regeneration Outreach Projects Limited

***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1085090.

***Legal structure of the charity***

The Charity is constituted as a company limited by guarantee, registered under the Companies Acts and its governing document is a Memorandum and Articles of Association under company legislation.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.  
The trustees are all individuals.

**The principal operating address, telephone number and email and web address of the charity are: -**

Keyham Green Places,  
163 Renown Street  
Plymouth, PL2 2DT  
Telephone 01752 569340

**Email: [info@cropskgp.org.uk](mailto:info@cropskgp.org.uk)**

**Website:**

**<https://keyhamgreenplaces.co.uk>**

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

## **Community Regeneration Outreach Projects Limited**

**Trustees' Annual Report for the year ended 31 March 2025**

**The Directors/Trustees in office on the date the report was approved were:-**

J Etheridge – Chair  
P Keller - Secretary  
R Mitchell  
C Storer  
M Blackmore  
I Boyne  
B Brunel  
J Coles  
S Brookshaw  
K Tole

## **Community Regeneration Outreach Projects Limited**

### **Trustees' Annual Report for the year ended 31 March 2025**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The Charity is constituted as a company limited by guarantee, having no share capital, and is therefore governed by a Memorandum and Articles of Association. The directors of the company are also trustees of the Charity.

#### **Organisation**

The Trustee's, a body of not less than two members, when are elected at the AGM, control the charity. A quorum of at least four Trustee's or one tenth of the total number of Trustee's, whichever is greater is required for the transaction of charity matters.

New Trustee's are appointed by the Board of Trustee's at an Annual General Meeting and must retire at the next AGM where they can be reappointed. At each AGM, a third (or nearest whole number) of Trustee's should resign. This resignation will be generally by rotation with the longest serving Trustee resigning first. If there is a dispute, resignations will be decided by lots.

The governing documents restrict the charity to the furtherance of its objectives. The charity is organised by an independent association of local residents with a managing committee of Trustee's and members. Only Trustee's have voting rights.

#### **Achievement and Performance:**

The year ended 31<sup>st</sup> March 2025 shows total income of £67,156. The company incurred expenditure of £73,264. An analysis of that expenditure can be obtained from the Detailed Statements of Financial Activities on pages 8 to 16.

## **Community Regeneration Outreach Projects Limited**

### **Trustees' Annual Report for the year ended 31 March 2025**

#### ***Current Projects:***

The building of the Keyham Green Places Community Centre has met a significant need within the area by providing a community owned venue that provides educational, social and leisure activities for all members of the community. The centre has increased its members and use this year with more partnership working with other organisations. Continued use of our busy food bank, youth services and men's shed projects in particular.

#### **Education/recreational:**

The local community have been able to attend a variety of activities to improve health, fitness and improve community engagement. This includes: Workers Educational Association (WEA) who have been delivering watercolour painting classes and sewing classes.

The Eldertree offers gentle exercises for people over 50 which is well attended each week. This helps reduce isolation improve self-esteem and contribute general mental health.

This year the centre has also provided youth activities thanks to the support of various partners and funders inclusive Babcock and CROPS reserves. The Well-being Warriors also provided us bespoke youth provision.

Plymouth City Council helped with polling activities and our food bank. We used micro allotments for use of the public to grow food. The centre has had a variety of indoor and outdoor activities for young people to engage in.

Local schools utilised our gardens and forest path. Micro allotments used by the public to grow food and also extra food donated from this to the food bank.

North Yard Community Trust helped us with our foodbank costs as did our own crowdfunder. This has served over 100 people a week in need of food.

The Peoples Health Trust funded our Men's Shed Project and lots of smaller donations helped our charity through the year.

A big thank you to all funders and those who donated money or and time this year.

#### **Alexandra Park:**

Crops have continued to support Alexandra Park for the Memorial service and the local community came back to the centre for refreshments.

#### **Other Activities:**

Have included but not exclusively: School visits, Pilates, Eldertree group, watercolour group, martial arts, free soup and chat, men's shed project, Well-being Warriors, food bank, Keyham Krafties, martial arts, adults yoga, youth group, bingo and parties.

## Community Regeneration Outreach Projects Limited

### Trustees' Annual Report for the year ended 31 March 2025

#### **Financial Situation.**

The main priority for CROPS remains, to keep the Centre open for the local community. We still have one part-time self employed manager, men's shed project manager and 4 youth workers employed. With the remaining work carried out by volunteers and the Board of Trustees. This has helped reduce our expenditure considerably and has put us in a strong position for next year.

#### **Volunteers**

We would like to thank all our volunteers and Trustees at CROPS that have given their time, dedication and support to enable CROPS to continue to support the local community. We also would like to thank the Royal Navy for their continued support in supplying volunteers to help with the gardens, repairs and renewals of the community centre..

#### **Investment Policy**

Funds held by the charity in bank accounts are, at all times, already allocated for a specific purposes or purposes. Funding may be received as a lump sum or over a period of time, but all funding is used for the purposes for which it was originally given and therefore cannot be invested anywhere else. All income from the activities of the centre is put into running costs for the benefit of the whole of the community Keyham.

#### **Risk management**

The Charity is aware of the various risks to which it may be subjected and documented systems are in place to deal with them.

#### **Directors and Trustees**

All Directors of the company are also trustees of the charity, and there are no other trustees.

#### **Restricted Funds**

<b>Funder</b>	<b>Amount</b>
Babcock Youth Donation RF	£1,000.00
CLEANUP UK RF	£300.00
Food Bank Crowdfunder 24 RF	£7,230.99
Neighbourly Christmas Events RF	£230.00
Neighbourly Southern Coop winter Fund for food RF	£1,500.00
North Yard Community Trust RF	£7,134.40
PCC Christmas Events 24 RF	£350.00
Peoples Health Trust - Men's Shed RF	£8,363.00
Plymouth City Council Councillors Foodbank RF	£128.24
Plymouth City Council Warm Spaces RF	£4,250.00
Plymouth Community Homes RF	£1,000.00
Solar Panel Project RF	£13,400.00
<b>Total (Restricted Funds)</b>	<b>£44,886.63</b>

## Community Regeneration Outreach Projects Limited

### Trustees' Annual Report for the year ended 31 March 2025

#### Financial review

#### *The charity's financial position at the end of the year ended 31 March 2025*

The company has been operating at full capacity throughout the financial year.

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	<b>2025</b>	<b>2024</b>
	£	£
<b>Net (expenditure)/income</b>	<b>(6,109)</b>	<b>5,723</b>
Unrestricted Revenue Funds available for the general purposes of the charity	7,805	11,213
Designated Fixed Asset Funds	5,550	2,992
<b>Total Unrestricted Funds</b>	<b>13,355</b>	<b>14,205</b>
Restricted Revenue Funds	30,106	35,365
Restricted Fixed Asset Funds	30,106	35,365
<b>Total Restricted Funds</b>	<b>30,106</b>	<b>35,365</b>
<b>Total Funds</b>	<b>43,461</b>	<b>49,570</b>

## **Community Regeneration Outreach Projects Limited**

**Trustees' Annual Report for the year ended 31 March 2025**

### **Details of The Independent Examiner**

Merlin Mbahin, FAAT, MIP of  
Clear Blue Sky Accountancy  
30B City Business Park  
Somerset Place  
Plymouth  
PL3 4BB

## **Community Regeneration Outreach Projects Limited**

### **Trustees' Annual Report for the year ended 31 March 2025**

#### **Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of 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 Board is required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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.

## Community Regeneration Outreach Projects Limited

### Trustees' Annual Report for the year ended 31 March 2025

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

#### Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 33.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies' regime.

This report was approved on behalf of the board of trustees.

  
Chair of Trustees - Director

29-12-25  
Dated

## **Community Regeneration Outreach Projects Limited**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 18 to 38 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to: -

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

## **Community Regeneration Outreach Projects Limited**

### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

## **Community Regeneration Outreach Projects Limited**

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that: -

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: -

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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

**Signed: -**

Merlin Mbahin- Independent Examiner

Accountant

30B City Business Park

Plymouth

PL3 4BB

This report was signed on. 29/12/25

**Community Regeneration Outreach Projects Limited**  
Statement of Financial Activities for the year ended 31 March 2025

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	7,188		7,188	3,440
Charitable activities	A2	3,699	44,887	48,586	51,360
Other trading activities	A3	11,382		11,382	11,842
<b>Total income</b>	<b>A</b>	<b>22,229</b>	<b>44,887</b>	<b>67,156</b>	<b>66,642</b>
<b>Expenditure on:</b>					
Raising funds	B1				
Charitable activities	B2	23,119	50,146	73,264	60,919
<b>Total expenditure</b>	<b>B</b>	<b>23,119</b>	<b>50,146</b>	<b>73,264</b>	<b>60,918</b>
<b>Net income for the year</b>		<b>(850)</b>	<b>(5,259)</b>	<b>(6,109)</b>	<b>5,723</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(850)</b>	<b>(5,259)</b>	<b>(6,109)</b>	<b>5,723</b>
<b>Net movement in funds</b>		<b>(850)</b>	<b>(5,259)</b>	<b>(6,109)</b>	<b>5,723</b>
<b>Reconciliation of funds: -</b>	<b>E</b>				
<b>Total funds brought forward</b>		<b>14,205</b>	<b>35,365</b>	<b>49,570</b>	<b>43,847</b>
<b>Total funds carried forward</b>		<b>13,355</b>	<b>30,106</b>	<b>43,461</b>	<b>49,570</b>

The 'SORP Ref indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The notes attached on pages 19 to 33 form an integral part of these accounts.

**Community Regeneration Outreach Projects Limited**  
Statement of Financial Activities for the year ended 31 March 2025

**Community Regeneration Outreach Projects Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP.**

	SORP Ref	Prior Year	Prior Year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds
		2024 £	2024 £	2024 £
<b>Income from:</b>				
Donations & Legacies	A1	3,440	-	3,440
Charitable activities	A2	544	50,816	51,360
Other trading activities	A3	11,842		11,842
Investments	A4			-
<b>Total income</b>	<b>A</b>	<b>16,456</b>	<b>50,816</b>	<b>66,642</b>
<b>Expenditure on:</b>				
Raising funds	B1			
Charitable activities	B2	16,893	44,026	60,919
<b>Total expenditure</b>	<b>B</b>	<b>16,893</b>	<b>44,026</b>	<b>60,919</b>
<b>Net (expenditure)/income for the year</b>		<b>(1,067)</b>	<b>6,790</b>	<b>5,723</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	
<b>Net income after transfers</b>		<b>(1,067)</b>	<b>6,790</b>	<b>5,723</b>
<b>Net movement in funds</b>		<b>(1,067)</b>	<b>6,790</b>	<b>5,723</b>
<b>Reconciliation of funds: -</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>15,272</b>	<b>28,575</b>	<b>43,847</b>
<b>Total funds carried forward</b>		<b>14,205</b>	<b>35,365</b>	<b>49,570</b>

**All activities derive from continuing operations.**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

**Community Regeneration Outreach Projects Limited**  
**Statement of Financial Activities for the year ended 31 March 2025**

**Community Regeneration Outreach Projects Limited - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-**

	2025	2024
	£	£
Funds generated in the year as detailed in the SOFA	(11,659)	2,731
Resources applied on functional fixed assets	5,550	2,992
<b>Net resources available to fund charitable activities</b>	<b>(6,109)</b>	<b>5,723</b>

The resources applied on fixed assets for charity use represents the cost of additions.

**Movements in revenue and capital funds for the year ended 31 March 2025**

**Revenue accumulated funds**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	11,213	35,365	46,578	40,855
Recognised gains and losses before transfers	(3,408)	(5,259)	(8,667)	6,119
	<b>7,805</b>	<b>30,106</b>	<b>37,911</b>	<b>46,578</b>
(From)/To unrestricted revenue funds	-	-	-	-
<b>Closing revenue funds</b>	<b>7,805</b>	<b>30,106</b>	<b>37,911</b>	<b>58,148</b>

**Fixed asset funds**

	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
At 1 April	2,992	-	2,992	3,388
Transfer (to)/from revenue funds	2,558	-	2,558	-
<b>At 31 March</b>	<b>5,550</b>	<b>-</b>	<b>5,550</b>	<b>3,388</b>

The purposes of the transfers to fixed asset funds are described in Note 20 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

**Community Regeneration Outreach Projects Limited**  
**Statement of Financial Activities for the year ended 31 March 2025**

Summary of funds	Unrestricted	Restricted	Total	Last Year
	and	Funds	Funds	Total Funds
	Designated funds			
	2025	2025	2025	2024
	£	£	£	£
Revenue accumulated funds	7,805	30,106	37,911	46,578
Revenue designated funds				
Fixed asset funds	5,550	-	5,550	4,943
<b>Total funds</b>	<b>13,335</b>	<b>30,106</b>	<b>43,461</b>	<b>49,570</b>

The notes attached on pages 19 to 33 form an integral part of these accounts.

**Community Regeneration Outreach Projects Limited**  
**Statement of Financial Activities for the year ended 31 March 2025**

**Community Regeneration Outreach Projects Limited**  
**Income and Expenditure Account for the year ended 31 March 2025 as required by the**  
**Companies Act 2006**

	2025	2024
	£	£
<b>Income</b>		
Income from operations	67,156	66,642
Investment income		
Interest receivable	-	
<b>Gross income in the year before exceptional items</b>	<u>67,156</u>	<u>66,642</u>
<b>Gross income in the year including exceptional items</b>	<u>67,156</u>	<u>63,016</u>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	41,978	33,192
Staff costs	30,948	11,431
Depreciation and amortization	338	847
<b>Total expenditure in the year</b>	<u>73,264</u>	<u>45,470</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

**Community Regeneration Outreach Projects Limited - Balance Sheet as at 31 March 2025**

	SORP		2025	2024
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	9	A2	5,550	2,992
<b>Current assets</b>		B		
Debtors	10	B2	525	1,113
Cash at bank and in hand		B4	38,736	46,665
<b>Total current assets</b>			<u>39,261</u>	<u>47,778</u>
<b>Creditors: amounts falling due within one year</b>	11	C1	<u>(1,350)</u>	<u>(1,200)</u>
<b>Net Current Assets</b>			37,911	46,578
<b>Total assets of the charity</b>			<u><b>43,461</b></u>	<u><b>49,570</b></u>

**Total assets of the charity are funded by the funds of the charity, as follows: -**

<b>Restricted funds</b>				
Restricted Revenue Funds	17	D2	30,106	35,365
Restricted Fixed Asset Funds	17	D2	-	-
			<u>30,106</u>	<u>35,365</u>
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	17	D3	<u>13,355</u>	<u>14,205</u>
<b>Designated Funds</b>				
Designated Fixed Asset Funds	17	D3	13,355	14,205
<b>Total charity funds</b>			<u><b>43,461</b></u>	<u><b>49,750</b></u>

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies' regime.



Chair of Trustees - Director

Approved by the board of trustees on 29-12-25

The notes attached on pages 19 to 33 form an integral part of these accounts.

# Community Regeneration Outreach Projects Limited

## Notes to the Accounts for the year ended 31 March 2025

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Following accounting policies in place prior to the SORP 2015**

Under the SORP 2015, where there is no specific requirement to adopt a particular accounting requirement, a charity may follow their existing accounting policies provided that the policy and related disclosures made are consistent with accepted accounting practice. This charity has decided that the accounting policies which it followed prior to the SORP 2015 shall continue to be followed.

##### **Risks and future assumptions**

The charity is a public benefit entity.

There are no material judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the accounts except those relating to the chosen rates of fixed asset depreciation.

There are no key assumptions, other than the going concern basis, concerning the future, and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2025

#### Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

*Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.*

All income is accounted for gross, before deducting any related fees or costs.

#### Restricted Projects

When donors specify that the grants given to the charity must be used for a specific purpose the funds for these projects are restricted and accounted for as such.

At the end of a specific project a surplus or deficit balance may be transferred to unrestricted general funds at the discretion of the trustee's and if permitted by the funds.

#### *Policies relating to expenditure on goods and services provided to the charity.*

#### Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is:-

Direct Charitable Expenditure	75%
Management and Administration	25%

#### Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2025

#### *Policies relating to assets, liabilities and provisions and other matters.*

##### *Tangible fixed assets*

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Leasehold property	No Depreciation
Fixture and Fittings	15% reducing balance
Computer Equipment	33.33% reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

#### **Accounting for capital grants and fixed asset funds.**

The board of trustees consider that, in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (revised June 2008), gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation. If assets are purchased with unrestricted funds, then a designated fixed asset fund is created.

If the related assets are subject to restrictions by the grant making organisation on their use and disposal, then these restrictions are noted in the fixed asset section of these accounts. In such circumstances, the fixed asset fund created is treated as a restricted fixed asset fund.

During the year there was a transfer to restricted fixed asset funds of £nil (2024 - £nil in accordance with this policy.)

If the related assets are not subject to restrictions by the grant making organisation on their use and disposal, then the fixed asset fund created is treated as a designated fixed asset fund.

The effect of this treatment is that the sum of the designated and restricted fixed asset funds equals the net book value of the fixed assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the Statement of Standard Accounting Practice Number 4, such departure is justified on the basis that it is in order to comply with the Statement of Recommended Practice for Accounting and Reporting (revised 2008) issued by the Charity Commissioners for England & Wales.

# Community Regeneration Outreach Projects Limited

## Notes to the Accounts for the year ended 31 March 2025

### Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

### Creditors and provisions

Creditors and provisions are measured on the conventional accruals basis.

### Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

### 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 Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

## 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

## 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 4 Significance of financial instruments to the charity's position

There are no financial instruments with significant implications for the charity's financial position.

## 5 Net (deficit)/surplus before tax in the financial year

	2025	2024
	£	£
Net (deficit)/surplus before tax in the financial year is stated after charging:		
Depreciation of owned fixed assets	338	397
Pension costs	-	-

## 6 The contribution of volunteers

Volunteers from our local community make a vital contribution to our charitable organisation at various levels as well as supporting the staff in various other ways to deliver the first-class flexible service that we offer to our customers.

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2025

#### 7 Staff costs and emoluments

<i>Salary costs</i>	2025	2024
	£	£
Salaries excluding trustees and key management personnel	30,948	11,431
	<u>30,948</u>	<u>11,431</u>

**Total salaries, wages and related costs**

	2025	2024
<i>Numbers of full-time employees or full-time equivalents</i>		
The average number of total full time equivalent staff employed in the year was	<u>2</u>	<u>2</u>

*The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	2	2
Engaged on management and administration	-	-

*The estimated full time equivalent number of all staff employed as above* 2 2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2025

#### 9 Tangible fixed assets

	Land and Buildings	Fixture & Fittings	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	1	7,373	7,374
Additions		2,895	2,895
<b>At 31 March 2025</b>	<b>1</b>	<b>10,268</b>	<b>10,268</b>
<b>Depreciation</b>			
At 1 April 2024	1	4,380	4,380
Charge for the year	-	338	338
<b>At 31 March 2025</b>	<b>-</b>	<b>4,718</b>	<b>4,718</b>
<b>Net book value</b>			
At 31 March 2025	-	5,550	5,550
At 31 March 2024	-	2,992	2,992

Investment properties rented to another group entity have been accounted for using the cost model. The carrying value of these investment properties included within tangible fixed assets is £1 (2024 - £1)

#### 10 Debtors

	2025	2024
	£	£
Trade debtors	525	1,113
	<b>525</b>	<b>1,113</b>

#### Creditors: amounts falling due within one year

	2025	2024
	£	£
11 Accruals	1,350	1,200
	<b>1,350</b>	<b>1,200</b>

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2025

#### 12 Pension commitments

	2025	2024
	£	£
Pension commitments under defined contribution schemes		
within one year	-	-
	<u>-</u>	<u>-</u>

#### 13 Financial commitments under operating leases

	2025	2024
	£	£
At the year end the charity had no annual commitments under non-cancellable operating leases as set out below:		
Operating leases:		
	<u>-</u>	<u>-</u>

#### 14 Income and Expenditure account and charitable funds summary

	2025	2024
	£	£
At 1 April 2024	49,570	43,847
Prior year adjustments		
At 1 April 2024	<u>49,570</u>	<u>43,847</u>
(Loss)/Surplus after tax for the year	(6,109)	5,723
At 31 March 2024	<u>43,461</u>	<u>49,570</u>

#### 15 No related party transactions

There were no transactions with related parties in either 2025 or 2024.

#### 16 Particulars of how particular funds are represented by assets and liabilities.

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	5,550	-	-	5,550
Current Assets	9,155		30,106	39,261
Current Liabilities	(1,350)			(1,350)
	<u>13,355</u>	<u>-</u>	<u>30,106</u>	<u>43,461</u>
At 1 April 2024				
	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,992	-	-	2,992
Current Assets	12,413		35,365	47,778
Current Liabilities	(1,200)			(1,200)
	<u>14,205</u>	<u>-</u>	<u>35,365</u>	<u>49,570</u>

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2025

#### 17 Change in total funds over the year as shown in Note 16, analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 18 £	See Note 19 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	11,213	(3,408)	-	7,805
Designated Fixed Asset Funds	2,992	2,558	-	5,550
<b>Total unrestricted and designated funds</b>	<b>14,205</b>	<b>(850)</b>	<b>-</b>	<b>13,355</b>
<b>Restricted funds:-</b>				
Restricted Fixed Asset Funds	-	-	-	-
Restricted Revaluation Reserve	-	-	-	-
Restricted Revenue Funds	35,365	(5,259)	-	30,106
<b>Total restricted funds</b>	<b>35,365</b>	<b>(5,259)</b>	<b>-</b>	<b>30,106</b>
<b>Total charity funds</b>	<b>49,570</b>	<b>(6,109)</b>	<b>-</b>	<b>43,461</b>

#### 18 Analysis of movements in funds over the year as shown in Note 17

	Income 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £	Movement in funds 2023 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	14,205	(850)	-	13,355
Designated Fixed Asset Funds	-	-	-	-
<b>Restricted funds:-</b>				
Restricted Revenue Funds	35,365	(5,259)	-	30,106
Restricted Fixed Assets Funds	-	-	-	-
	<b>49,570</b>	<b>(6,109)</b>	<b>-</b>	<b>43,461</b>

#### 19 Details of transfers between funds in the year as shown in Note 17

The transfers shown in note 17 above are:-

	2023 £
To/(from) Designated Fixed Asset Funds	-
To/(from) Restricted Fixed Asset Funds	-
<b>Net transfers</b>	<b>-</b>

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2025

#### 20 The purposes for which the funds as detailed in note 17 are held by the charity are:-

##### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

##### *Restricted funds:-*

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

#### 21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## Community Regeneration Outreach Projects Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 22 Donations and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	7,188	-	7,188	2,737
<b>Total donations and gifts from individuals</b>	<b>7,188</b>	<b>-</b>	<b>7,188</b>	<b>2,737</b>
<b>Total Donations and Legacies</b>	<b>A1 - 7,188</b>	<b>-</b>	<b>7,188</b>	

### 23 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Primary purpose and ancillary trading</b>				
Primary purpose trading - Sale of goods and services in accordance with the charity's objects	3,699		3,699	2,737
<b>Total Primary purpose and ancillary trading</b>	<b>3,699</b>		<b>3,699</b>	<b>2,737</b>

### 24 Total Income from charitable activities

	Current year Unrestricted Funds £ 2025	Current year Restricted Funds £ 2025	Current year Total Funds £ 2025	Prior Year Total Funds £ 2024
Total income from charitable trading	22,269		22,269	15,826
Total Charitable income from funders		44,887	44,887	50,816
<b>Total from charitable activities</b>	<b>A2 22,269</b>	<b>44,887</b>	<b>67,156</b>	<b>66,642</b>

## Community Regeneration Outreach Projects Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

### 25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Gross wages and salaries - charitable activities	7,729	23,188	30,917	15,452
Temporary Staff - Charitable Activities	31	-	31	-
<b>Total direct spending</b>	<b>7,760</b>	<b>23,188</b>	<b>30,948</b>	<b>15,452</b>

### 26 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Costs of primary purpose and ancillary trading to benefit beneficiaries	7,317	21,952	29,269	13,733
<b>Total charitable trading costs</b>	<b>7,317</b>	<b>21,952</b>	<b>29,269</b>	<b>13,733</b>

### 27 Expenditure on charitable activities- Funding of activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Cost of fundraising activities & events	-	-	-	-
<b>Total Fundraising costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 28 Support costs for charitable activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Premises Expenses</b>				
Rates and water charges	256	767	1,023	855
Light heat and power	856	2,570	3,426	4,615
Cleaning and waste management	155	465	620	323
Premises repairs, renewals and maintenance	896	2,689	3,585	1,753
Property insurance	117	350	467	1,307

## Community Regeneration Outreach Projects Limited

### Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

#### **Administrative overheads**

Telephone, fax and internet	259	778	1,037	594
Stationery, postage and printing	60	179	239	160
Membership subscriptions	240	722	962	226
Computer costs	-	-	-	109

#### **Financial costs**

Bank charges	-	-	-	2
Depreciation for the year	338	-	338	597

<b>Total support costs B2d</b>	<b>3,178</b>	<b>8,519</b>	<b>11,697</b>	<b>11,041</b>
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### 29 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Independent Examiner's fees	1,350	-	1,350	1,250
<b>Total Governance costs B2e</b>	<b>1,350</b>	<b>-</b>	<b>1,350</b>	<b>1,250</b>

### 30 Total Charitable expenditure

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	<b>B2a</b> 7,737	23,211	<b>30,948</b>	34,895
Total charitable trading costs	<b>B2b</b> 7,317	21,952	<b>29,269</b>	13,733
Total Fundraising costs	<b>B2c</b> -	-	-	-
Total support costs	<b>B2d</b> 3,178	8,519	<b>11,697</b>	11,041
Total Governance costs	<b>B2e</b> 1,350	-	<b>1,350</b>	1,250
<b>Total charitable expenditure</b>	<b>B2</b> <b>19,582</b>	<b>53,682</b>	<b>73,264</b>	<b>60,918</b>

**Community Regeneration Outreach Projects Limited**

**Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2025**

**COMMUNITY REGENERATION OUTREACH PROJECTS LTD**

England & Wales - Charity number 1085090

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# Accounts

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Company Registration Number – 03715169 (England and Wales)

The Charity Registration Number is:- 1085090

**Community Regeneration Outreach**

**Projects Limited**

**Report and Accounts**

**31 March 2024**

TUESDAY



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COMPANIES HOUSE

**Community Regeneration Outreach Projects Limited**

**Report and accounts for the year ended 31 March 2024**

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**Community Regeneration Outreach Projects Limited**

Company Registration Number - 03715169

**Trustees' Annual Report for the year ended 31 March 2024**

The Trustees present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

**Reference and administrative details**

***The charity name.***

The legal name of the charity is: - Community Regeneration Outreach Projects Limited

***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1085090.

***Legal structure of the charity***

The Charity is constituted as a company limited by guarantee, registered under the Companies Acts and its governing document is a Memorandum and Articles of Association under company legislation.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.  
The trustees are all individuals.

**The principal operating address, telephone number and email and web address of the charity are: -**

Keyham Green Places,  
163 Renown Street  
Plymouth, PL2 2DT  
Telephone 01752 569340

**Email: [info@cropskgp.org.uk](mailto:info@cropskgp.org.uk)**

**Website:**

**<https://keyhamgreenplaces.co.uk>**

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

**Community Regeneration Outreach Projects Limited**

**Trustees' Annual Report for the year ended 31 March 2024**

**The Directors/Trustees in office on the date the report was approved were:-**

J Underwood - Chairperson  
J Etheridge – Vice Chair  
P Keller - Secretary  
R Mitchell  
C Storer  
P Lambert  
T Allen  
B Brunel  
J Coles

**The following persons served as Trustees who were also directors during the year ended 31 March 2024:**

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were: -

<b>Name</b>	<b>Appointed</b>	<b>Resigned/Retired</b>
J Underwood		29 December 2023
T Allen		20 September 2023
J Coles	17 April 2024	

## **Community Regeneration Outreach Projects Limited**

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The Charity is constituted as a company limited by guarantee, having no share capital, and is therefore governed by a Memorandum and Articles of Association. The directors of the company are also trustees of the Charity.

#### **Organisation**

The Trustee's, a body of not less than two members, when are elected at the AGM, control the charity. A quorum of at least four Trustee's or one tenth of the total number of Trustee's, whichever is greater is required for the transaction of charity matters.

New Trustee's are appointed by the Board of Trustee's at an Annual General Meeting and must retire at the next AGM where they can be reappointed. At each AGM, a third (or nearest whole number) of Trustee's should resign. This resignation will be generally by rotation with the longest serving Trustee resigning first. If there is a dispute, resignations will be decided by lots.

The governing documents restrict the charity to the furtherance of its objectives. The charity is organised by an independent association of local residents with a managing committee of Trustee's and members. Only Trustee's have voting rights.

#### **Achievement and Performance:**

The year ended 31<sup>st</sup> March 2024 shows total income of £66,642. The company incurred expenditure of £60,918. An analysis of that expenditure can be obtained from the Detailed Statements of Financial Activities on pages 8 to 16.

## **Community Regeneration Outreach Projects Limited**

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Current Projects:**

The building of the Keyham Green Places Community Centre has met a significant need within the area by providing a community owned venue that provides educational, social and leisure activities for all members of the community. The centre has increased its members and use this year with more partnership working with other organisations. Continued use of our busy food bank, youth services and men's shed projects in particular.

#### **Education/recreational:**

The local community have been able to attend a variety of activities to improve health, fitness and improve community engagement. This includes: Workers Educational Association (WEA) who have been delivering watercolour painting classes and sewing classes.

The Eldertree offers gentle exercises for people over 50 which is well attended each week. This helps reduce isolation improve self-esteem and contribute general mental health.

This year the centre has also provided youth activities thanks to the support of various partners and funders inclusive Yapp Charitable Trust and Awards for All.

The National Grid Community matters fund helped us replace all our sleepers in the allotment area and also buy a new polytunnel. Plymouth City Council helped with polling activities and our food bank.

We used micro allotments for use of the public to grow food, The centre has had a variety of indoor and outdoor activities for young people to engage in.

Local schools utilised our gardens and forest path. Micro allotments used by the public to grow food and also extra food donated from this to the food bank.

North Yard Community Trust helped us with our foodbank as did the National Lottery Cost of Living fund and POP Plymouth Octopus Projects.

The Peoples Health Trust funded our Men's Shed Project and lots of smaller donations helped our charity through the year.

A big thank you to all funders and those who donated money or and time this year.

#### **Alexandra Park:**

Crops have continued to support Alexandra Park for the Memorial service and the local community came back to the centre for refreshments.

#### **Other Activities:**

Have included but not exclusively: Toddler group, school visits, Pilates, Eldertree group, watercolour, martial arts, free soup and chat, men's shed project, Well-being Warriors, food bank, Keyham Krafties, adults yoga, youth group, Exim Dance, computer club, bingo and parties.

## **Community Regeneration Outreach Projects Limited**

### **Trustees' Annual Report for the year ended 31 March 2024**

#### ***Financial Situation.***

The main priority for CROPS remains, to keep the Centre open for the local community. We still have one part-time self employed manager, men's shed project manager and 4 youth workers employed. With the remaining work carried out by volunteers and the Board of Trustees. This has helped reduce our expenditure considerably and has put us in a strong position for next year.

#### ***Volunteers***

We would like to thank all our volunteers and Trustees at CROPS that have given their time, dedication and support to enable CROPS to continue to support the local community. We also would like to thank the Royal Navy for their continued support in supplying volunteers to help with the gardens, repairs, cleaning and foodbank.

#### ***Investment Policy***

Funds held by the charity in bank accounts are, at all times, already allocated for a specific purposes or purposes. Funding may be received as a lump sum or over a period of time, but all funding is used for the purposes for which it was originally given and therefore cannot be invested anywhere else. All income from the activities of the centre is put into running costs for the benefit of the whole of the community Keyham.

#### ***Risk management***

The Charity is aware of the various risks to which it may be subjected and documented systems are in place to deal with them.

#### ***Directors and Trustees***

All Directors of the company are also trustees of the charity, and there are no other trustees.

## Community Regeneration Outreach Projects Limited

### Trustees' Annual Report for the year ended 31 March 2024

#### Financial review

#### *The charity's financial position at the end of the year ended 31 March 2024*

The company has been operating at full capacity throughout the financial year.

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2024	2023
	£	£
<b>Net (expenditure)/income</b>	<b>5,723</b>	<b>20,730</b>
Unrestricted Revenue Funds available for the general purposes of the charity	11,213	11,884
Designated Fixed Asset Funds	2,992	3,388
<b>Total Unrestricted Funds</b>	<b>14,205</b>	<b>15,272</b>
Restricted Revenue Funds	35,365	28,575
Restricted Fixed Asset Funds	35,365	28,575
<b>Total Restricted Funds</b>	<b>35,365</b>	<b>28,575</b>
<b>Total Funds</b>	<b>49,570</b>	<b>43,847</b>

## **Community Regeneration Outreach Projects Limited**

**Trustees' Annual Report for the year ended 31 March 2024**

### **Details of The Independent Examiner**

Merlin Mbahin, FAAT, MIP of  
Clear Blue Sky Accountancy  
30B City Business Park  
Somerset Place  
Plymouth  
PL3 4BB

## **Community Regeneration Outreach Projects Limited**

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of 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 Board is required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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.

## Community Regeneration Outreach Projects Limited

### Trustees' Annual Report for the year ended 31 March 2024

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

#### Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 33.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies' regime.

This report was approved on behalf of the board of trustees.

  
Chair of Trustees - Director

30th December 2024  
Dated

## **Community Regeneration Outreach Projects Limited**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 18 to 38 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to: -

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

## **Community Regeneration Outreach Projects Limited**

### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

## **Community Regeneration Outreach Projects Limited**

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that: -

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: -

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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

**Signed: -**

Merlin Mbahin- Independent Examiner

Accountant

30B City Business Park

Plymouth

PL3 4BB

**This report was signed on.**

**Community Regeneration Outreach Projects Limited**  
Statement of Financial Activities for the year ended 31 March 2024

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	3,440	50,816	54,256	40,563
Charitable activities	A2	544	-	544	22,453
Other trading activities	A3	11,842	-	11,842	-
Investments	A4	-	-	-	-
<b>Total income</b>	<b>A</b>	<b>15,826</b>	<b>50,816</b>	<b>66,642</b>	<b>63,016</b>
<b>Expenditure on:</b>					
Raising funds	B1	-	-	-	-
Charitable activities	B2	16,893	44,026	60,919	42,286
<b>Total expenditure</b>	<b>B</b>	<b>16,893</b>	<b>44,026</b>	<b>60,918</b>	<b>42,286</b>
<b>Net income for the year</b>		<b>(1,067)</b>	<b>6,790</b>	<b>5,723</b>	<b>20,730</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(1,067)</b>	<b>6,790</b>	<b>5,723</b>	<b>20,730</b>
<b>Net movement in funds</b>		<b>(1,067)</b>	<b>6,790</b>	<b>5,723</b>	<b>20,730</b>
<b>Reconciliation of funds: -</b>	<b>E</b>				
<b>Total funds brought forward</b>		<b>15,272</b>	<b>28,575</b>	<b>43,847</b>	<b>23,117</b>
<b>Total funds carried forward</b>		<b>14,205</b>	<b>35,365</b>	<b>49,570</b>	<b>43,847</b>

The 'SORP Ref indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The notes attached on pages 19 to 33 form an integral part of these accounts.

**Community Regeneration Outreach Projects Limited**  
Statement of Financial Activities for the year ended 31 March 2024

**Community Regeneration Outreach Projects Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP.**

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
<b>Income from:</b>				
Donations & Legacies	A1	-	40,563	<b>40,563</b>
Charitable activities	A2	22,453	-	<b>22,453</b>
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
<b>Total income</b>	<b>A</b>	<b>22,453</b>	<b>40,563</b>	<b>63,016</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	-
Charitable activities	B2	31,714	10,572	<b>42,286</b>
<b>Total expenditure</b>	<b>B</b>	<b>31,714</b>	<b>10,572</b>	<b>42,286</b>
<b>Net (expenditure)/income for the year</b>		<b>(9,261)</b>	<b>29,991</b>	<b>20,730</b>
<b>Transfers between funds</b>	<b>C</b>	-	-	-
<b>Net income after transfers</b>		<b>(9,261)</b>	<b>29,991</b>	<b>20,730</b>
<b>Net movement in funds</b>		<b>(9,261)</b>	<b>29,991</b>	<b>20,730</b>
<b>Reconciliation of funds: -</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>24,533</b>	<b>(1,416)</b>	<b>23,117</b>
<b>Total funds carried forward</b>		<b>15,272</b>	<b>28,575</b>	<b>43,847</b>

**All activities derive from continuing operations.**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

**Community Regeneration Outreach Projects Limited**  
**Statement of Financial Activities for the year ended 31 March 2024**

**Community Regeneration Outreach Projects Limited - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-**

	2024	2023
	£	£
Funds generated in the year as detailed in the SOFA	2,731	17,342
Resources applied on functional fixed assets	2,992	3,388
<b>Net resources available to fund charitable activities</b>	<b><u>5,723</u></b>	<b><u>20,730</u></b>

The resources applied on fixed assets for charity use represents the cost of additions.

**Movements in revenue and capital funds for the year ended 31 March 2024**

**Revenue accumulated funds**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	12,280	28,575	40,855	19,729
Recognised gains and losses before transfers	(1,067)	6,790	6,119	20,730
	<b>11,213</b>	<b>35,365</b>	<b>46,578</b>	<b>40,459</b>
(From)/To unrestricted revenue funds	-	-	-	-
<b>Closing revenue funds</b>	<b><u>58,148</u></b>	<b><u>35,365</u></b>	<b><u>58,148</u></b>	<b><u>73,713</u></b>

**Fixed asset funds**

	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 April	3,388	-	3,388	3,388
Transfer (to)/from revenue funds	-	-	-	-
<b>At 31 March</b>	<b><u>3,388</u></b>	<b><u>-</u></b>	<b><u>3,388</u></b>	<b><u>3,388</u></b>

The purposes of the transfers to fixed asset funds are described in Note 20 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

**Community Regeneration Outreach Projects Limited**  
**Statement of Financial Activities for the year ended 31 March 2024**

Summary of funds	Unrestricted	Restricted	Total	Last Year
	and	Funds	Funds	Total Funds
	Designated funds			
	2024	2024	2024	2023
	£	£	£	£
Revenue accumulated funds	11,213	35,365	46,578	40,459
Revenue designated funds				
Fixed asset funds	2,992	-	4,943	3,388
<b>Total funds</b>	<b>14,205</b>	<b>35,365</b>	<b>49,570</b>	<b>43,847</b>

The notes attached on pages 19 to 33 form an integral part of these accounts.

**Community Regeneration Outreach Projects Limited  
Statement of Financial Activities for the year ended 31 March 2024**

**Community Regeneration Outreach Projects Limited  
Income and Expenditure Account for the year ended 31 March 2024 as required by the  
Companies Act 2006**

	2024	2023
	£	£
<b>Income</b>		
Income from operations	66,642	63,016
Investment income		
Interest receivable	-	
<b>Gross income in the year before exceptional items</b>	<u>66,642</u>	<u>63,016</u>
<b>Gross income in the year including exceptional items</b>	<u>66,642</u>	<u>63,016</u>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	33,192	19,789
Staff costs	11,431	21,579
Depreciation and amortization	847	918
<b>Total expenditure in the year</b>	<u>45,470</u>	<u>42,286</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

**Community Regeneration Outreach Projects Limited - Balance Sheet as at 31 March 2024**

	SORP		2024	2023
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	9	A2	2,992	3,388
<b>Current assets</b>		B		
Debtors	10	B2	1,113	-
Cash at bank and in hand		B4	46,665	40,759
<b>Total current assets</b>			<u>47,778</u>	<u>40,759</u>
<b>Creditors: amounts falling due within one year</b>	11	C1	<u>(1,200)</u>	<u>(300)</u>
<b>Net Current Assets</b>			46,578	40,459
<b>Total assets of the charity</b>			<u>49,570</u>	<u>43,847</u>

**Total assets of the charity are funded by the funds of the charity, as follows: -**

<b>Restricted funds</b>				
Restricted Revenue Funds	17	D2	35,365	28,575
Restricted Fixed Asset Funds	17	D2	-	-
			<u>35,365</u>	<u>28,575</u>
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	17	D3	<u>14,205</u>	<u>15,272</u>
<b>Designated Funds</b>				
Designated Fixed Asset Funds	17	D3	14,205	15,272
<b>Total charity funds</b>			<u>49,750</u>	<u>43,847</u>

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.


The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies' regime.

  
Chair of Trustees - Director

Approved by the board of trustees on 30th December 2024  
The notes attached on pages 19 to 33 form an integral part of these accounts.

# Community Regeneration Outreach Projects Limited

## Notes to the Accounts for the year ended 31 March 2024

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Following accounting policies in place prior to the SORP 2015**

Under the SORP 2015, where there is no specific requirement to adopt a particular accounting requirement, a charity may follow their existing accounting policies provided that the policy and related disclosures made are consistent with accepted accounting practice. This charity has decided that the accounting policies which it followed prior to the SORP 2015 shall continue to be followed.

##### **Risks and future assumptions**

The charity is a public benefit entity.

There are no material judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the accounts except those relating to the chosen rates of fixed asset depreciation.

There are no key assumptions, other than the going concern basis, concerning the future, and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2024

#### Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### Restricted Projects

When donors specify that the grants given to the charity must be used for a specific purpose the funds for these projects are restricted and accounted for as such.

At the end of a specific project a surplus of deficit balance may be transferred to unrestricted general funds at the discretion of the trustee's and if permitted by the funds.

#### *Policies relating to expenditure on goods and services provided to the charity.*

#### Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is:-

Direct Charitable Expenditure	75%
Management and Administration	25%

#### Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2024

#### *Policies relating to assets, liabilities and provisions and other matters.*

##### **Tangible fixed assets**

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Leasehold property	No Depreciation
Fixture and Fittings	15% reducing balance
Computer Equipment	33.33% reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

##### **Accounting for capital grants and fixed asset funds.**

The board of trustees consider that, in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (revised June 2008), gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation. If assets are purchased with unrestricted funds, then a designated fixed asset fund is created.

If the related assets are subject to restrictions by the grant making organisation on their use and disposal, then these restrictions are noted in the fixed asset section of these accounts. In such circumstances, the fixed asset fund created is treated as a restricted fixed asset fund.

During the year there was a transfer to restricted fixed asset funds of £nil (2023 - £nil in accordance with this policy.)

If the related assets are not subject to restrictions by the grant making organisation on their use and disposal, then the fixed asset fund created is treated as a designated fixed asset fund.

The effect of this treatment is that the sum of the designated and restricted fixed asset funds equals the net book value of the fixed assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the Statement of Standard Accounting Practice Number 4, such departure is justified on the basis that it is in order to comply with the Statement of Recommended Practice for Accounting and Reporting (revised 2008) issued by the Charity Commissioners for England & Wales.

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2024

#### Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

#### Creditors and provisions

Creditors and provisions are measured on the conventional accruals basis.

#### Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

#### 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 Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

#### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

#### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### 4 Significance of financial instruments to the charity's position

There are no financial instruments with significant implications for the charity's financial position.

#### 5 Net (deficit)/surplus before tax in the financial year

	2024	2023
	£	£
Net (deficit)/surplus before tax in the financial year is stated after charging:		
Depreciation of owned fixed assets	397	20,730
Pension costs	-	-

#### 6 The contribution of volunteers

Volunteers from our local community make a vital contribution to our charitable organisation at various levels as well as supporting the staff in various other ways to deliver the first-class flexible service that we offer to our customers.

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2024

#### 7 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Salaries excluding trustees and key management personnel	11,431	21,579
<b>Total salaries, wages and related costs</b>	<b>11,431</b>	<b>21,579</b>

	2024	2023
<i>Numbers of full-time employees or full-time equivalents</i>		
The average number of total full time equivalent staff employed in the year was	2	2

#### *The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	2	2
Engaged on management and administration	-	-
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>2</b>	<b>2</b>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2024

#### 9 Tangible fixed assets

	Land and Buildings	Fixture & Fittings	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	1	7,373	7,374
Additions		-	-
<b>At 31 March 2024</b>	<b>1</b>	<b>7,373</b>	<b>7,374</b>
<b>Depreciation</b>			
At 1 April 2023	1	3,983	3,984
Charge for the year	-	397	397
<b>At 31 March 2024</b>	<b>-</b>	<b>4,380</b>	<b>4,381</b>
<b>Net book value</b>			
At 31 March 2024	-	2,992	2,992
At 31 March 2023	-	3,388	3,388

Investment properties rented to another group entity have been accounted for using the cost model. The carrying value of these investment properties included within tangible fixed assets is £1 (2023 - £1)

#### 10 Debtors

	2024	2023
	£	£
Trade debtors	1,113	-
	<b>1,113</b>	<b>-</b>

#### Creditors: amounts falling due within one year

	2024	2023
	£	£
11 Accruals	1,200	300
	<b>1,200</b>	<b>300</b>

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2024

#### 12 Pension commitments

	2024	2023
	£	£
Pension commitments under defined contribution schemes		
within one year	-	-
	<u>-</u>	<u>-</u>

#### 13 Financial commitments under operating leases

	2024	2023
	£	£
At the year end the charity had no annual commitments under non-cancellable operating leases as set out below:		
Operating leases:	<u>-</u>	<u>-</u>

#### 14 Income and Expenditure account and charitable funds summary

	2024	2023
	£	£
At 1 April 2023	43,847	23,117
Prior year adjustments		
At 1 April 2023	<u>43,847</u>	<u>23,117</u>
(Loss)/Surplus after tax for the year	5,723	20,730
At 31 March 2024	<u>49,570</u>	<u>43,847</u>

#### 15 No related party transactions

There were no transactions with related parties in either 2024 or 2023.

#### 16 Particulars of how particular funds are represented by assets and liabilities.

At 31 March 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	2,992	-	-	2,992
Current Assets	12,413		35,365	47,778
Current Liabilities	(1,200)			(1,200)
	<u>14,205</u>	<u>-</u>	<u>35,365</u>	<u>49,570</u>
At 1 April 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	3,388	-	-	3,388
Current Assets	40,759		-	40,759
Current Liabilities	(300)			(300)
	<u>43,847</u>	<u>-</u>	<u>-</u>	<u>43,847</u>

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2024

17 Change in total funds over the year as shown in Note 16, analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 18 £	See Note 19 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	11,884	(671)	-	11,213
Designated Fixed Asset Funds	3,388	(396)	-	2,992
<b>Total unrestricted and designated funds</b>	<b>15,272</b>	<b>(1,067)</b>	<b>-</b>	<b>14,205</b>
<b>Restricted funds:-</b>				
Restricted Fixed Asset Funds	-	-	-	-
Restricted Revaluation Reserve	-	-	-	-
Restricted Revenue Funds	28,575	6,790	-	35,365
<b>Total restricted funds</b>	<b>28,575</b>	<b>6,790</b>	<b>-</b>	<b>35,365</b>
<b>Total charity funds</b>	<b>43,847</b>	<b>5,723</b>	<b>-</b>	<b>49,570</b>

18 Analysis of movements in funds over the year as shown in Note 17

	Income 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £	Movement in funds 2023 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	15,272	(1,067)	-	14,205
Designated Fixed Asset Funds	-	-	-	-
<b>Restricted funds:-</b>				
Restricted Revenue Funds	28,575	6,790	-	35,365
Restricted Fixed Assets Funds	-	-	-	-
	<b>43,847</b>	<b>5,723</b>		<b>49,570</b>

19 Details of transfers between funds in the year as shown in Note 17

The transfers shown in note 17 above are:-	2023 £
To/(from) Designated Fixed Asset Funds	-
To/(from) Restricted Fixed Asset Funds	-
<b>Net transfers</b>	<b>-</b>

## Community Regeneration Outreach Projects Limited

### Notes to the Accounts for the year ended 31 March 2024

#### 20 The purposes for which the funds as detailed in note 17 are held by the charity are:-

##### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

##### *Restricted funds:-*

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

#### 21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## Community Regeneration Outreach Projects Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

### 22 Donations and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	2,737	-	2,737	735
<b>Total donations and gifts from individuals</b>	<b>2,737</b>	<b>-</b>	<b>2,737</b>	<b>735</b>
<b>Revenue grants &amp; donations from public bodies</b>				
COVID and SSP income	-	-	-	-
Apprenticeship funding	-	-	-	-
<b>Total public sector revenue grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gifts in kind, donated services and facilities</b>				
Small gifts individually less than £1000	-	-	-	-
<b>Total donated goods and services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sundry Income</b>				
Sundry income	-	-	-	3,265
<b>Total Sundry Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,265</b>
<b>Total Donations and Legacies</b>	<b>A1 2,737</b>	<b>-</b>	<b>-</b>	<b>4,000</b>

### 23 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Primary purpose and ancillary trading</b>				
Primary purpose trading - Sale of goods and services in accordance with the charity's objects	2,737	-	2,737	22,453
Ancillary trading in support of primary purpose trading	-	-	-	-
Letting of property for charitable purposes	-	-	-	-
<b>Total Primary purpose and ancillary trading</b>	<b>2,737</b>	<b>-</b>	<b>2,737</b>	<b>22,453</b>

## Community Regeneration Outreach Projects Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

### 24 Charitable income from funders

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Contractual payments from public bodies to fund charitable activities</b> Small payments individually less than £1000		-	-	-
<b>Total contractual payments from public bodies</b>		-	-	-
<b>Total Charitable income from funders</b>		-	-	-

### 25 Total Income from charitable activities

	Current year Unrestricted Funds £ 2024	Current year Restricted Funds £ 2024	Current year Total Funds £ 2024	Prior Year Total Funds £ 2023
Total income from charitable trading	15,826		<b>15,826</b>	22,453
Total Charitable income from funders		50,816	<b>50,816</b>	40,563
<b>Total from charitable activities</b>	<b>A2</b>	<b>15,826</b>	<b>66,642</b>	<b>63,016</b>

### 26 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Trading activities to raise funds for the charity	-		-	1,105
<b>Total from other activities</b>	<b>A3</b>	<b>-</b>	<b>-</b>	<b>1,105</b>

### 27 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable	-		-	
<b>Total investment income</b>	<b>A4</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Community Regeneration Outreach Projects Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

### 28 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Gross wages and salaries - charitable activities	3,863	11,589	15,452	21,579
Employers' NI - Charitable activities	-	-	-	-
Defined contribution pension costs - charitable activities	-	-	-	-
Temporary Staff - Charitable Activities	4,861	14,582	19,443	-
Travel and Subsistence - Charitable Activities	-	-	-	-
<b>Total direct spending</b>	<b>B2a 8,724</b>	<b>26,171</b>	<b>34,895</b>	<b>21,579</b>

### 29 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Costs of primary purpose and ancillary trading to benefit beneficiaries	3,435	10,298	13,733	6,862
<b>Total charitable trading costs</b>	<b>B2b 3,435</b>	<b>10,298</b>	<b>13,733</b>	<b>6,862</b>

### 30 Expenditure on charitable activities- Funding of activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Cost of fundraising activities & events	-	-	-	-
<b>Total Fundraising costs</b>	<b>B2c -</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Community Regeneration Outreach Projects Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

### 31 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Employee costs not included in direct costs</b>				
Salaries - Administrative staff				1,753
Employers' NI - Administrative staff				
<b>Volunteer costs</b>				
Volunteers' expenses				
<b>Premises Expenses</b>				
Rates and water charges	214	641	855	860
Light heat and power	1,154	3,461	4,615	3,368
Cleaning and waste management	81	242	323	248
Premises repairs, renewals and maintenance	438	1,315	1,753	1,788
Property insurance	327	980	1,307	1,252
<b>Administrative overheads</b>				
Telephone, fax and internet	149	446	594	800
Stationery, postage and printing	40	120	160	137
Motor running costs	-	-	-	-
Membership subscriptions	56	170	226	1,616
Computer costs	27	82	109	-
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Legal and professional fees	-	-	-	1,105
<b>Financial costs</b>				
Bank charges	2	-	2	157
Depreciation for the year	597	-	597	2,198

**Community Regeneration Outreach Projects Limited**

**Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015**

<b>Total support costs B2d</b>	<u>3,484</u>	<u>7,557</u>	<u>11,041</u>	<u>12,927</u>
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The basis of allocation of costs between activities is described under accounting policies.

## Community Regeneration Outreach Projects Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

### 32 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	1,250		1,250	918
<b>Total Governance costs B2e</b>	<b>1,250</b>		<b>1,250</b>	<b>918</b>

### 33 Total Charitable expenditure

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	<b>B2a</b> 8,724	26,171	34,895	21,579
Total charitable trading costs	<b>B2b</b> 3,435	10,298	13,733	6,862
Total Fundraising costs	<b>B2c</b> -	-	-	-
Total support costs	<b>B2d</b> 3,484	7,557	11,041	12,927
Total Governance costs	<b>B2e</b> 1,250		1,250	918
<b>Total charitable expenditure</b>	<b>B2</b> <b>16,893</b>	<b>44,026</b>	<b>60,918</b>	<b>42,286</b>

**COMMUNITY REGENERATION OUTREACH PROJECTS LTD**

England & Wales - Charity number 1085090

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# Accounts

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**COMPANY REGISTERED NUMBER: 3715169**

**REGISTERED CHARITY NUMBER: 1085090**

**Report of the Trustees and  
Financial Statements For The Year Ended 31 March 2023  
For  
Community Regeneration Outreach Projects Limited**

## **Community Regeneration Outreach Projects Limited**

Charity Reg. No: 1085090  
Company Reg. No: 3715169

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## **Community Regeneration Outreach Projects Limited**

Company Number: 3715169  
Charity Number: 1085090

Registered Office: Keyham Green Places  
163 Renown Street  
Keyham  
Plymouth  
PL2 2DT

Directors/Trustee's: J Underwood (Chair) - Appointed 5 April 2017  
R Mitchell - Appointed 24 May 2016  
P Lambert - Appointed 13 December 2017  
C Storer – Appointed 9<sup>th</sup> March 2019  
T Allen - Appointed 16<sup>th</sup> October 2019  
B Brunel - Appointed 15<sup>th</sup> June 2020  
J Etheridge – Appointed 16<sup>th</sup> February 2022  
K Tole - Appointed 9 March 2023  
  
P Lambert – Resigned 9 March 2023

Secretary : P Keller (appointed 24 May 2016)

Bankers: The Cooperative Bank plc  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4 EP

# **Community Regeneration Outreach Projects Limited**

## **Trustee's Report**

The trustees present their report with the financial statements of the charity for the year ending 31<sup>st</sup> March 2023. The trustees have adopted the provisions of the 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 (FRS102) (effective 1 January 2015).

## **Status**

The company is limited by guarantee, having no share capital; The Company was incorporated in January 2001 and is bound by its Memorandum and Articles of Association. The charity became registered with the Charities Commission on 20<sup>th</sup> February 2001.

## **Organisation**

The Trustees, a body of not less than two members, when elected at the AGM, control the charity. A quorum of at least four Trustees or one tenth of the total number of Trustees, whichever is greater is required for the transaction of charity matters.

New Trustees are appointed by the Board of Trustees at an Annual General Meeting and must retire at the next AGM where they can be reappointed. At each AGM, a third (or nearest whole number) of Trustees should resign. This resignation will be generally by rotation with the longest serving Trustee resigning first. If there is a dispute, resignations will be decided by lots.

The governing documents restrict the charity to the furtherance of its objectives. The charity is organised by an independent association of local residents with a managing committee of Trustees and members. Only Trustees have voting rights.

## **Achievement and Performance**

The year ended 31<sup>st</sup> March 2023 shows total income of £63,016. The company incurred expenditure of £42,286. An analysis of that expenditure can be obtained from the Detailed Statements of Financial Activities on pages 8 to 16.

The results for the year consist of net outgoing resources of £20,730. The total funds carried forward at the year end are £43,847.

## **Current Projects**

The building of the Keyham Green Places Community Centre has met a significant need within the area by providing a community owned venue that provides educational, social and leisure activities for all members of the community. The centre has increased its members and use this year with more partnership working with other organisations. Continued use of our busy food bank and youth services in particular.

## **Community Regeneration Outreach Projects Limited**

Charity Reg. No: 1085090

Company Reg. No: 3715169

### **Educational/recreational:**

The local community have been able to attend a variety of activities to improve health, fitness and improve community engagement. This includes:

Workers Educational Association (WEA) who have been delivering watercolour painting classes and sewing classes.

The Eldertree offers gentle exercises for people over 50 which is well attended each week. This helps reduce isolation improve self-esteem and contribute general mental health.

This year the centre has also provided youth activities thanks to the support of various partners and funders inclusive of Plymouth City Council and polling activities, micro allotments for use of the public to grow food, The centre has a variety of indoor and outdoor activities for young people to engage in.

Lots of picnics in the park and bug hunting from the local schools utilising our gardens and forest path. Micro allotments used by the public to grow food.

### **Alexandra Park:**

Crops have continued to support Alexander Park for the Memorial service and the local community came back to the centre for refreshments.

### **Other Activities:**

Toddler group, school visits, Pilates, Eldertree group, watercolour groups, martial arts, free soup and chat, men's shed project, Well-being Warriors, food bank, Keyham Krafties, adults yoga, youth group, Exim Dance, computer club, bingo and parties.

## Community Regeneration Outreach Projects Limited

Charity Reg. No: 1085090

Company Reg. No: 3715169

<b>Restricted Funding</b>	<b>Amount</b>
Allen Lane Foundation RF	£5,000
HMS Drake Foodbank RF	£250
PCC Councillor C RF	£500
PCC Household Support Fund RF	£2,500
PCH Foodbank (Beacon) RF	£1,000
PCH Youth Work RF	£2,165
Peoples Health Trust Men's Shed RF	£7,168
Plymouth City Council Councillors Foodbank RF	£1,800
POP Foodbank (250) RF	£250
POP Foodbank RF	£500
POP Open Collectives Foodbank RF	£3,044
Private Donation MU RF	£1,000
The JH Rausing Trust RF	£3,086
Trusthouse-RF	£9,000
Wolseley Trust RF	£300
Yapp Charitable Trust youth Group RF	£3,000
<b>TOTAL</b>	<b>£40,563</b>

**£40,563** Total (Restricted Funds)

### Financial Situation

The main priority for CROPS remains, to keep the Centre open for the local community. We still have one part-time self employed manager, men's shed project manager and 4 youth workers employed. With the remaining work carried out by volunteers and the Board of Trustees. This has helped reduce our expenditure considerably and has put us in a stronger position for next year.

### Volunteers

We would like to thank our volunteers – David, Geof, Jennifer, Tina, Gary, Paul, Chris, Josh, Michael, Jean, Roger, Peter, Tracey, Terrance, Ben and all the trustees at CROPS that have given their time, dedication and support to enable CROPS to continue to support the local community. We also would like to thank the Royal Navy for their continued support in supplying volunteers to help with the gardens and repairs and renewals of the community centre.

## **Community Regeneration Outreach Projects Limited**

Charity Reg. No: 1085090

Company Reg. No: 3715169

### **Investment Policy**

Funds held by the charity in bank accounts are, at all times, already allocated for a specific purpose or purposes. Funding may be received as a lump sum or over a period of time, but all funding is used for the purpose for which it was originally given and therefore cannot be invested anywhere else. All income from the activities of the centre is put into running costs for the benefit of the whole of the community of Keyham.

### **Risk Statement**

The charity is aware of the various risks to which it may be subjected and documented systems are in place to deal with them.

### **Trustee's**

The following trustee's, who were also directors served during the year:

J Underwood (Chair)

P Lambert

R Mitchell

C Storer

T Allen

B Brunel

J Etheridge

K Tole

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



Jennifer Etheridge (Vice Chair of Trustees)

Date: 24th January 2024

## **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2023**

I report on the financial statements of Community Regeneration Outreach Projects Limited for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 15.

### **Respective responsibilities of the Trustees and the Independent Examiner**

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

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to: -

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

### **Basis of Independent Examiner's Statement and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report, I obtained written assurances from the Trustees of all material matters.

## **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that: -

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives mereasonable cause to believe that in any material respect the requirements: -

to keep accounting records in accordance with Section 130 of The Charities Act 2011;

when preparing accounts on an accrual's basis, to prepare financial statements which accordwith the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts.

have been prepared in accordance with The Charities Act 2011. and with the methods andprinciples set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order toenable a proper understanding of the accounts to be reached.

Merlin Mbahin FAAT, MIP - Independent

Examiner of

Clear Blue Sky Accountancy Ltd  
Licensed  
Accountants 30B  
City Business Park  
Somerset  
Place  
PL3 4BB

This report was signed on 15 January 2024

## Community Regeneration Outreach Projects Limited

Charity Reg. Number: 1085090  
Company Reg. Number: 3715169

### Statement of Financial Activities

For the year ending 31<sup>st</sup> March 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
Room Hire and refreshments:	£17,347	-	£17,347	£10,713
Events Income:	£1,105	-	£1,105	£123
Other Income:	£3,265	-	£3,265	£0
Voluntary Income:	£735	-	£735	£604
<b>Incoming Resources from Charitable Activities</b>				
Grants/Projects:	£0	£40,563	£40,563	£9,271
<b>Total Incoming Resources:</b>	<b>£22,453</b>	<b>£40,563</b>	<b>£63,016</b>	<b>£20,711</b>
<b>Resources Expended</b>				
Direct Charitable Expenditure 3	£31,714	£10,571	£42,286	£22,607
<b>Governance Costs</b>	-	-	-	-
<b>Total Resources Expended</b>	<b>£31,714</b>	<b>£10,571</b>	<b>£42,286</b>	<b>£22,607</b>
<b>NET INCOMING/(OUTGOING)</b>	<b>-£9,261</b>	<b>£29,991</b>	<b>£20,730</b>	<b>-£1,896</b>
Total funds brought forward	£24,533	-£1,416	£23,117	£27,821
Total funds carried forward	£15,272	£28,575	<b>£43,847</b>	£25,925

\*The notes form part of the financial statements

## Community Regeneration Outreach Projects Limited

Charity Reg. Number: 1085090  
Company Reg. Number: 3715169

### Balance Sheet at 31<sup>st</sup> March 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	6	£3,388		£3,457	
<b>Current Assets</b>					
Current Account (acc1)		£13,883		£12,678	
Deposit Account		£26,763		£9,677	
Cash in hand		£113		£113	
		£44,147		£25,925	
<b>Creditors: Amounts</b>					
falling due within one year	7	£300		£333	
<b>Net Current Assets</b>		£43,847		£25,592	
<b>Net Assets</b>					
			£43,847	£25,592	
<b>Funds</b>					
Unrestricted Funds	8	£15,272		-£1,571	
Restricted Funds		£28,575		£27,496	
		£43,847		£25,925	

\*The notes form part of the financial statements

**Community Regeneration Outreach Projects Limited**

Charity Reg. No: 1085090

Company Reg. No: 3715169

**Balance Sheet – continued  
At 31st March 2023**

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2023 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 the 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.

The financial statements were approved by the Board of Trustees on 24th January 2024 and were signed on its behalf by:



Jennifer Etheridge (Vice Chair of Trustees)

The notes form part of these financial statements.

## **Community Regeneration Outreach Projects Limited**

Charity Reg. No: 1085090

Company Reg. No: 3715169

### **NOTES ON FINANCIAL STATEMENTS**

**For the year ended 31st March 2023**

#### **1. Accounting Policies**

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 2015)'. Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The accounts have been prepared under the historical cost convention.

#### **Income Recognition from Grants**

Income from grants is included in incoming resources when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. If the grants are received as an "up front" payment for which conditions of payments have yet to be met then the income is deferred until the conditions have been met.

#### **Restricted Projects**

When donors specify that the grants given to the charity must be used for a specific purpose the funds for these projects are restricted and accounted for as such.

At the end of a specific project a surplus or deficit balance may be transferred to unrestricted general funds at the discretion of the trustee's and if permitted by the funds.

#### **Tangible Fixed Assets**

Tangible assets are depreciated on a straight line basis over their estimated useful lives, at the following rates:-

Leasehold Property (KGP Centre) 10%

Fixtures and Fittings 15%

Computer Equipment 33.33%

#### **Basis of allocation of expenditure**

Expenses which relate to both the objects of the charity and the administration of the charity have been apportioned on the following basis:

% of Expenses

Direct Charitable Expenditure 75%

Management and Administration 25%

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT, which cannot be recovered.

## Community Regeneration Outreach Projects Limited

Charity Reg. Number: 1085090

Company Reg. Number: 3715169

### 2. Incoming Resources

<b>Cost</b>	<b>2023</b>	<b>2022</b>
Net incoming resources are after charging		
Accountancy	£63,016	£20,711
Depreciation written of tangible fixed assets	£918	£400

<b>3. Direct Charitable Expenditure</b>	<b>General</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
Community Centre Costs	£31,714	£10,571	£42,286	£22,607
	<b>£31,714</b>	<b>£10,571</b>	<b>£42,286</b>	<b>£22,607</b>

### 4. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

### 5. Staff Costs

	<b>2023</b>	<b>2022</b>
Wages and Salaries	£21,579	£9,937

The average number of employee's during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Full time	0	0
Part time	6	1

## Community Regeneration Outreach Projects Limited

Charity Reg. Number: 1085090

Company Reg. Number: 3715169

### 6. Tangible Fixed Assets

<b>Cost</b>	<b>KGP Centre 2%</b>	<b>Fixtures &amp; Fittings 15%</b>	<b>Total</b>
At 1 <sup>st</sup> April 2022	£1	£6,523	£6,524
Additions	-	£850	£850
At 31 <sup>st</sup> March 2023	<b>£1</b>	<b>£7,373</b>	<b>£7,374</b>
<b>Depreciation</b>			
At 1 <sup>st</sup> April 2022	-	£400	£3,067
Charge of year	-	£918	£918
At 31 <sup>st</sup> March 2023	<b>£0</b>	<b>£1,318</b>	<b>£3,985</b>
<b>Net Book Amount</b>			
As at 31 <sup>st</sup> March 2023	£1	£6,055	£3,389
As at 31 <sup>st</sup> March 2022	£1	£6,123	£3,457

## Community Regeneration Outreach Projects Limited

Charity Reg. Number: 1085090  
 Company Reg. Number: 3715169

<b>7. Creditors:</b>	<b>2023</b>	<b>2022</b>
Amounts falling in one year		
Accounting fee	300	300
	Accounting fee	
	Lidl	33
	<u>300</u>	<u>333</u>

## 8. Movement in Funds

	<b>At 1 / 4 /22</b>	<b>Net movement in funds</b>	<b>At 1 / 4 /23</b>
<b>Unrestricted Funds</b>			
General fund	-£1,571	£16,843	£15,272
<b>Restricted funds</b>	<u>£27,496</u>	<u>£1,079</u>	<u>£28,575</u>
<b>TOTAL FUNDS</b>	£25,925	£17,922	£43,847

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

	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Movement in Funds</b>
<b>Unrestricted Funds</b>			
General fund	-£9,261	( £31,714 )	-£40,976
Restricted funds	£29,991	( £10,571 )	-£19,420
	<u>£20,730</u>	<u>( £42,286 )</u>	<u>-£21,556</u>
<b>TOTAL FUNDS</b>			

## 9. Ultimate Controlling Party

The charity was under the control of the trustees,  
 who are also directors of the company throughout the year.

## **Community Regeneration Outreach Projects Limited**

Charity Reg. Number: 1085090

Company Reg. Number: 3715169

### **Detailed Statement of Financial Activities**

**For the Year Ended 31 March 2023**

**Incoming Resources** **2023**

#### **Investment Income**

Deposit account interest £0

#### **Incoming Resources From generated Funds**

Room Hire and Refreshments £17,347

Events Income £1,105

Other Income £3,265

Voluntary Income £735

#### **Incoming Resources From charitable activities**

Grants/Projects £40,563

Total Incoming Resources £63,016

This page does not form part of the statutory financial statements

## Community Regeneration Outreach Projects Limited

Charity Registration Number: 1085090  
 Company Registration Number: 3715169

<b>Expenditure</b>	<b>Direct Charitable</b>	<b>Management &amp; Admin</b>	<b>Total</b>
Staffing salaries	£16,184	£5,395	£21,579
Legal and professional	£829	£276	£1,105
Activity / workshop costs	£5,146	£1,715	£6,862
Payroll admin	£1,315	£438	£1,753
Rates	£645	£215	£860
Insurance	£939	£313	£1,252
Print, post & stat.	£103	£34	£137
Telephone & Internet	£600	£200	£800
Light & heat	£2,526	£842	£3,368
Rep & Ren.	£1,341	£447	£1,788
Waste	£186	£62	£248
Subscriptions	£1,212	£404	£1,616
Depreciation Charges	£689	£230	£918
	<b>£31,714</b>	<b>£10,571</b>	<b>£42,286</b>

**COMMUNITY REGENERATION OUTREACH PROJECTS LTD**

England & Wales - Charity number 1085090

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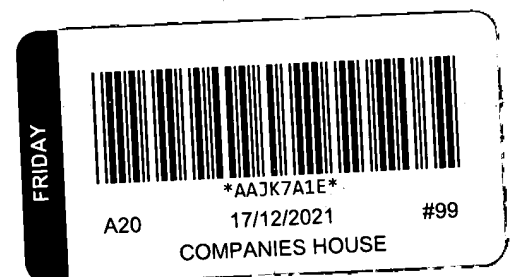
# Accounts

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**COMPANY REGISTERED NUMBER: 3715169**

**REGISTERED CHARITY NUMBER: 1085090**

**Report of the Trustees and  
Financial Statements For The Year Ended 31 March 2021  
For  
Community Regeneration Outreach Projects Limited**



## **Community Regeneration Outreach Projects Limited**

Charity Reg. No: 1085090  
Company Reg. No: 3715169

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Detailed Statement of Financial Activities	14 to 15

## **Community Regeneration Outreach Projects Limited**

**Company Number:** 3715169  
**Charity Number:** 1085090

**Registered Office:** Keyham Green Places  
163 Renown Street  
Keyham  
Plymouth  
PL2 2DT

**Directors/Trustee's:** J Underwood (Chair) - Appointed 5 April 2017  
M Parfett – Appointed 18th July 2007  
R Mitchell - Appointed 24 May 2016  
P Lambert - Appointed 13 December 2017  
C Storer – Appointed 9<sup>th</sup> March 2019  
T Allen - Appointed 16<sup>th</sup> October 2019  
B Brunel – Appointed 15<sup>th</sup> June 2020

**Secretary :** P Keller (appointed 24 May 2016)

**Bankers:** The Cooperative Bank plc  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4 EP

# **Community Regeneration Outreach Projects Limited**

## **Trustee's Report**

The trustees present their report with the financial statements of the charity for the year ending 31<sup>st</sup> March 2021. The trustees have adopted the provisions of the 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 (FRS102) (effective 1 January 2015).

## **Status**

The company is limited by guarantee, having no share capital; The Company was incorporated in January 2001 and is bound by its Memorandum and Articles of Association. The charity became registered with the Charities Commission on 20<sup>th</sup> February 2001.

## **Organisation**

The Trustees, a body of not less than two members, when elected at the AGM, control the charity. A quorum of at least four Trustees or one tenth of the total number of Trustees, whichever is greater is required for the transaction of charity matters.

New Trustees are appointed by the Board of Trustees at an Annual General Meeting and must retire at the next AGM where they can be reappointed. At each AGM, a third (or nearest whole number) of Trustees should resign. This resignation will be generally by rotation with the longest serving Trustee resigning first. If there is a dispute, resignations will be decided by lots.

The governing documents restrict the charity to the furtherance of its objectives. The charity is organised by an independent association of local residents with a managing committee of Trustees and members. Only Trustees have voting rights.

## **Achievement and Performance**

The year ended 31<sup>st</sup> March 2021 shows total income of £33,130. The company incurred expenditure of £15,434. An analysis of that expenditure can be obtained from the Detailed Statements of Financial Activities on pages 10 and 17.

The results for the year consist of net outgoing resources of £17,696. The total funds carried forward at the year-end are £27,821.

## **Current Projects**

The building of the Keyham Green Places Community Centre has met a significant need within the area by providing a community owned venue that provides educational, social and leisure activities for all members of the community. The centre has increased its members and use this year with more partnership working with other organisations.

## **Community Regeneration Outreach Projects Limited**

Charity Reg. No: 1085090

Company Reg. No: 3715169

### **Educational/recreational:**

All this work stopped due to COVID 19.

### **Alexandra Park:**

Cancelled work due to COVID 19

### **Other Activities:**

Because of COVID 19 all rented activities had to stop only our food bank remained open and the majority of funding went to this or core costs.

## Community Regeneration Outreach Projects Limited

Charity Reg. No: 1085090

Company Reg. No: 3715169

### Funding:

Thanks to all our funders for supporting our centre under difficult circumstances due to COVID. A list of these can be found below:

Date	Funder	What it is for	Amount
17/04/20	DEVON COMMUNITY FO DCRR FUND GRANT	Food bank support	£964.00
14/05/20	PLYMOUTH CITY COUNCIL	COVID Core cost help	£10,000.00
31/07/20	COVID-19 RESPONSE	COVID Core cost help	£5,217.00
23/11/20	PLYMOUTH CITY COUNCIL	Food bank support	£3,000.00
21/01/21	PLYMOUTH CITY COUNCIL FROM COUNCILS (3)	Food bank support	£900.00
11/02/21	Garfield Weston	Core support	£3,000.00
12/02/21	GROUNDWORK UK GWUK	Food bank support	£2,000.00
24/03/21	DEVON COMMUNITY FO DCRR FUND GRANT	Food bank support	£3,310.00
		<b>Total</b>	<b>£28,391.00</b>

### Financial Situation

The main priority for CROPS remains, to keep the Centre open for the local community. We still have one part time staff and one part-time self employed worker. With the remaining work carried out by volunteers and the Board of Trustee's. This has reduced our expenditure considerably and has put us in a stronger position for next year.

### Volunteers

We would like to thank our volunteers – Michael, Jean, Sue, Roger, Peter, Tracey, Terrance, Ben, Sam and all the trustees at CROPS that have given their time, dedication and support to enable CROPS to continue to support the local community. We also would like to thank the Royal Navy for their continued support in supplying chefs to help with our foodbank.

## **Community Regeneration Outreach Projects Limited**

Charity Reg. No: 1085090

Company Reg. No: 3715169

### **Investment Policy**

Funds held by the charity in bank accounts are, at all times, already allocated for a specific purpose or purposes. Funding may be received as a lump sum or over a period of time, but all funding is used for the purpose for which it was originally given and therefore cannot be invested anywhere else. All income from the activities of the centre is put into running costs for the benefit of the whole of the community of Keyham.

### **Risk Statement**

The charity is aware of the various risks to which it may be subjected and documented systems are in place to deal with them.

### **Trustee's**

The following trustee's, who were also directors served during the year:

J Underwood (Chair)

M Parfett

P Lambert

R Mitchell

C Storer

T Allen

B Brunel

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

*J. Underwood*

Jean Underwood (Chair of Trustees)

Date: 10 December 2021

## **Independent Examiner's Report to the Trustees of Community Regeneration Outreach Projects Limited**

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 7 to 18.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of Community Regeneration Outreach Projects Limited for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 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
- to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning 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 in the next section.

### **Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: 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 2015)

Have not been met or

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



Mr. Tonny Steenhagen  
Qualified Teacher / Bookkeeper  
Date: 10th December 2021

## Community Regeneration Outreach Projects Limited

Charity Reg. Number: 1085090  
Company Reg. Number: 3715169

### Statement of Financial Activities

For the year ending 31<sup>st</sup> March 2021

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
Room Hire and refreshments:	£4,554	-	£4,554	£14,687
Events Income:	£0	-	£0	£1,019
Voluntary Income:	£180	-	£180	£2,207
Investment Income:	£5	-	£5	£3
<b>Incoming Resources from Charitable Activities</b>				
Grants/Projects:	£0	£28,391	£28,391	£11,364
<b>Total Incoming Resources:</b>	<b>£4,739</b>	<b>£28,391</b>	<b>£33,130</b>	<b>£29,280</b>
<b>Resources Expended</b>				
Direct Charitable Expenditure 3	£11,575	£3,858	£15,433	£22,990
<b>Governance Costs</b>	-	-	-	-
<b>Total Resources Expended</b>	<b>£11,575</b>	<b>£3,858</b>	<b>£15,433</b>	<b>£22,990</b>
<b>NET INCOMING/(OUTGOING)</b>	<b>-£6,837</b>	<b>£24,533</b>	<b>£17,696</b>	<b>£6,290</b>
Total funds brought forward	£10,125	£24,533	£10,125	£10,125
Total funds carried forward	£3,288	£24,533	<b>£27,821</b>	£10,125

\*The notes form part of the financial statements

## Community Regeneration Outreach Projects Limited

Charity Reg. No: 1085090

Company Reg. No: 3715169

### Balance Sheet at 31st March 2021

	Notes	£	2021 £	2020 £
<b>Fixed Assets</b>				
Tangible Assets	6			
<b>Current Assets</b>				
Current Account (acc1)		£17,191	£6,184	
Deposit Account		£9,231	£3,301	
Cash in hand		£1,399	£641	
		<hr/>	<hr/>	
		£27,821	£10,125	
<b>Creditors: Amounts falling due within one year</b>				
		£0	£0	
		<hr/>	<hr/>	
<b>Net Current Assets</b>		£27,821	£10,125	
<b>Net Assets</b>			£10,125	£10,125
<b>Funds</b>	7			
Unrestricted Funds		£27,821		£10,125
Restricted Funds		£0		£0
		<hr/>	<hr/>	
		£27,821		£10,125

\*The notes form part of the financial statements

## Community Regeneration Outreach Projects Limited

Charity Reg. No: 1085090  
Company Reg. No: 3715169

### Balance Sheet – continued At 31st March 2021.

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2021 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 the 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.

The financial statements were approved by the Board of Trustees on 17th November 2021 and were signed on its behalf by:

*J. Underwood*

Jean Underwood (Chair of Trustees)

The notes form part of these financial statements.

## **Community Regeneration Outreach Projects Limited**

Charity Reg. No: 1085090

Company Reg. No: 3715169

### **NOTES ON FINANCIAL STATEMENTS**

**For the year ended 31st March 2021**

#### **1. Accounting Policies**

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 2015)'. Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The accounts have been prepared under the historical cost convention.

#### **Income Recognition from Grants**

Income from grants is included in incoming resources when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. If the grants are received as an "up front" payment for which conditions of payments have yet to be met then the income is deferred until the conditions have been met.

#### **Restricted Projects**

When donors specify that the grants given to the charity must be used for a specific purpose the funds for these projects are restricted and accounted for as such. At the end of a specific project a surplus or deficit balance may be transferred to unrestricted general funds at the discretion of the trustee's and if permitted by the funds.

#### **Tangible Fixed Assets**

Tangible assets are depreciated on a straight line basis over their estimated useful lives, at the following rates:-

Leasehold Property (KGP Centre) 10%

Fixtures and Fittings 15%

Computer Equipment 33.33%

#### **Basis of allocation of expenditure**

Expenses which relate to both the objects of the charity and the administration of the charity have been apportioned on the following basis:

% of Expenses

Direct Charitable Expenditure 75%

Management and Administration 25%

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT, which cannot be recovered.

## Community Regeneration Outreach Projects Limited

Charity Reg. Number: 1085090  
Company Reg. Number: 3715169

### 2. Incoming Resources

Cost	2021	2020
Net incoming resources are after charging		
Accountancy	-	-
Depreciation written of tangible fixed assets	-	-

### 3. Direct Charitable Expenditure

	General 2021	Restricted 2021	Total 2021	Total 2020
Community Centre Costs	£11,575	£3,858	£15,433	£22,990
	<b>£11,575</b>	<b>£3,858</b>	<b>£15,433</b>	<b>£22,990</b>

### 4. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

### 5. Staff Costs

	2021	2020
Wages and Salaries	£5,940	£12,508

The average number of employee's during the year was as follows:

	2021	2020
	No.	No.
Full time	0	0
Part time	1	2

## Community Regeneration Outreach Projects Limited

Charity Reg. Number: 1085090

Company Reg. Number: 3715169

### 6. Tangible Fixed Assets

<b>Cost</b>	<b>KGP Centre</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
At 1 <sup>st</sup> April 2020	£457,408	£18,492	£475,900
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 <sup>st</sup> March 2021	£457,408	£18,492	£475,900
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 <sup>st</sup> April 2020	£457,408	£18,492	£475,900
Change of year	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 <sup>st</sup> March 2021	£457,408	£18,492	£475,900
	<hr/>	<hr/>	<hr/>
<b>Net Book Amount</b>			
As at 31 <sup>st</sup> March 2021	-	-	-
	<hr/>	<hr/>	<hr/>
As at 31 <sup>st</sup> March 2020	-	-	-
	<hr/>	<hr/>	<hr/>

## Community Regeneration Outreach Projects Limited

Charity Reg. Number: 1085090  
Company Reg. Number: 3715169

### 7. Movement in Funds

	At 1 / 4 /20	Net movement in funds	At 1 / 4 /21
<b>Unrestricted Funds</b>			
General fund	£10,125	-£6,837	£3,288
<b>Restricted funds</b>			
<b>TOTAL FUNDS</b>	£10,125	-£6,837	£3,288

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

	Incoming Resources	Resources Expended	Movement in Funds
<b>Unrestricted Funds</b>			
General fund	£4,739	( £11,575 )	-£6,837
Restricted funds	£28,391	( £3,858 )	£24,533
<b>TOTAL FUNDS</b>	£33,130	( £15,433 )	£17,696

### 8. Ultimate Controlling Party

The charity was under the control of the trustees,  
who are also directors of the company throughout the year.

## Community Regeneration Outreach Projects Limited

Charity Reg. No: 1085090

Company Reg. No: 3715169

# Detailed Statement of Financial Activities

## Incoming Resources

### Investment Income

Deposit account interest £5

### Incoming Resources From generated Funds

Room Hire and Refreshments £4,554

Events Income £0

Voluntary Income £180

### Incoming Resources From charitable activities

Grants/Projects/Restricted £28,391

Total Incoming Resources £33,130

## Community Regeneration Outreach Projects Limited

Charity Reg. No: 1085090  
Company Reg. No: 3715169

Expenditure	Direct Charitable	Management & Admin	Total
Staffing salaries	4454.70	1484.90	£5,940
Funding Bids	0.00	0.00	£0
Activity / workshop costs	4281.87	1427.29	£5,709
Rates	0.00	0.00	£0
Insurance	859.34	286.45	£1,146
Print, post & stat.	2.48	0.83	£3
Tel.	630.61	210.20	£841
Payroll admin	0.00	0.00	£0
Light & heat	829.67	276.56	£1,106
Rep & Ren.	0.00	0.00	£0
Sundry	516.79	172.26	£689
	<hr/>	<hr/>	<hr/>
	11575.46	3858.49	£15,434