

**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

### **CONTENTS**

Legal and administrative information	1
Report of the Trustees	2 to 5
Independent Examiners Report to the Trustees	6-7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11
Detailed Statement of Financial Activities	12 to 16

## **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 Trustee's. 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 needsof 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 outon 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 accord with 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 and principles 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 to enable 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>	8				
Unrestricted Funds		£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

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

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

### 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

	2023	2022
Wages and Salaries	£21,579	£9,937

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

	2022	2021
	No.	No.
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
	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	<u>£29,991</u>	<u>( £10,571 )</u>	<u>-£19,420</u>
<b>TOTAL FUNDS</b>	<u>£20,730</u>	<u>( £42,286 )</u>	<u>-£21,556</u>

## 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**

<b>Incoming Resources</b>	<b>2023</b>
---------------------------	-------------

**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	<hr/> <b>£63,016</b>
--------------------------	----------------------

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>