

Company Registration Number – 03715169 (England and Wales)

The Charity Registration Number is: - 1085090

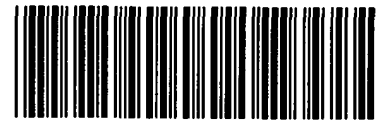
**Community Regeneration Outreach**

**Projects Limited**

**Report and Accounts**

**31 March 2025**

TUESDAY



\*AEIH42MB\*

A07

30/12/2025

#301

COMPANIES HOUSE

**Community Regeneration Outreach Projects Limited**

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

**Contents**

|  | <b>Page</b> |
|--|-------------|
| <b>Charity information</b>                               |             |
| <b>Trustees' Annual Report</b>                           |             |
| <b>Statement of directors' responsibilities</b>          | <b>8</b>    |
| <b>Independent Examiner's Report</b>                     | <b>10</b>   |
| <b><i>Funds Statements: -</i></b>                        |             |
| Statement of Financial Activities                        | 13          |
| Statement of Financial Activities - Prior Year statement | 14          |
| Movements in funds                                       | 15          |
| Revenue Funds  | 15          |
| Fixed Asset funds  | 15          |
| Summary of funds   | 16          |
| Income and Expenditure account                           | 17          |
| <b>Balance sheet</b>                                     | <b>18</b>   |
| <b>Notes to the accounts</b>                             | <b>19</b>   |

**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 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 Trustee's. 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: -

|  | 2025<br>£      | 2024<br>£     |
|--|----------------|---------------|
| <b>Net (expenditure)/income</b>  | <b>(6,109)</b> | <b>5,723</b>  |
| Unrestricted Revenue Funds<br>available for the general purposes<br>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   |                |               |
| <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<br>Ref  | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------------|--------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                      |              | 2025<br>£                             | 2025<br>£                           | 2025<br>£                   | 2024<br>£                 |
| <b>Income &amp; Endowments from:</b> |              |                                       |                                     |                             |                           |
| Donations & Legacies                 | A1           | 7,188                                 |                                     | <b>7,188</b>                | 3,440                     |
| Charitable activities                | A2           | 3,699                                 | 44,887                              | <b>48,586</b>               | 51,360                    |
| Other trading activities             | A3           | 11,382                                |                                     | <b>11,382</b>               | 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>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<br>Ref | Prior Year<br>Unrestricted<br>Funds<br>2024<br>£ | Prior Year<br>Restricted<br>Funds<br>2024<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|--|-------------|--|--|--|
| <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<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Last year<br>Total Funds<br>2024<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| 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<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Last year<br>Total Funds<br>2024<br>£ |
|----------------------------------|----------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| 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<br>and<br>Designated funds | Restricted<br>Funds | Total<br>Funds | Last Year<br>Total Funds |
|---------------------------|---|---------------------|----------------|--------------------------|
|                           | 2025<br>£                               | 2025<br>£           | 2025<br>£      | 2024<br>£                |
| 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><i>Income</i></b>  |                      |                      |
| Income from operations  | 67,156               | 66,642               |
| Investment income   |                      |                      |
| Interest receivable   | -                    |                      |
| <b>Gross income in the year before exceptional items</b>        | <b><u>67,156</u></b> | <b><u>66,642</u></b> |
| <b>Gross income in the year including exceptional items</b>     | <b><u>67,156</u></b> | <b><u>63,016</u></b> |
| <b><i>Expenditure</i></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>                            | <b><u>73,264</u></b> | <b><u>45,470</u></b> |

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**

|   | Note | SORP<br>Ref | 2025<br>£      | 2024<br>£      |
|---|------|-------------|----------------|----------------|
| <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>43,461</u>  | <u>49,570</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>-</u>      | <u>-</u>      |
|                              |    |    | 30,106        | 35,365        |
| <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>43,461</u> | <u>49,750</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>                                      | <b>2025</b>   | <b>2024</b>   |
|--|---------------|---------------|
|  | £             | £             |
| 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**

|   | <b>2025</b> | <b>2024</b> |
|---|-------------|-------------|
| <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<br>Buildings | Fixture &<br>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 2025.

#### 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<br>forward from<br>2023 | Movement in<br>funds in 2023 | Transfers<br>between<br>funds in 2023 | Funds carried<br>forward to<br>2024 |
|--|---------------------------------------|------------------------------|---------------------------------------|-------------------------------------|
|  | £                                     | See Note 18<br>£             | See Note 19<br>£                      | £                                   |
| <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<br>2023<br>£ | Expenditure<br>2023<br>£ | Other<br>Gains &<br>Losses<br>2023<br>£ | Movement<br>in funds<br>2023<br>£ |
|--|---------------------|--------------------------|---|-----------------------------------|
| <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:-

To/(from) Designated Fixed Asset Funds

To/(from) Restricted Fixed Asset Funds

**Net transfers**

**2023  
£**

-

-

## 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<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|---|--|--|--|--|
| <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<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|---|--|--|--|--|
| <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<br>Unrestricted<br>Funds<br>£<br>2025 | Current year<br>Restricted<br>Funds<br>£<br>2025 | Current year<br>Total Funds<br>£<br>2025 | Prior Year<br>Total Funds<br>£<br>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<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|--|--|--|--|--|
| 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<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|---|--|--|--|--|
| 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<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|---|--|--|--|--|
| 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<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|--|--|--|--|--|
| <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> |
|--------------------------------|--------------|--------------|---------------|---------------|

### 29 Other Expenditure - Governance costs

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

### 30 Total Charitable expenditure

|                                     | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|-------------------------------------|--|--|--|--|
| Total direct spending               | <b>B2a</b> 7,737                                   | 23,211   | 30,948                                   | 34,895                                 |
| Total charitable trading costs      | <b>B2b</b> 7,317                                   | 21,952   | 29,269                                   | 13,733                                 |
| Total Fundraising costs             | <b>B2c</b> -                                       | -  | -  | -                                      |
| Total support costs                 | <b>B2d</b> 3,178                                   | 8,519  | 11,697                                   | 11,041                                 |
| Total Governance costs              | <b>B2e</b> 1,350                                   |  | 1,350                                    | 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**