

Crescent Community Radio Ltd
Income and Expenditure Accounts for the year ended 31st March 2022

Charity Assist Accountants Ltd

Certified Public Accountants and Charity Independent Examiners

Unit 27 Batley Enterprise Centre

513 Bradford Road Batley West Yorkshire

WF17 8LL

Crescent Community Radio Ltd
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Basic information

Address

1 Devon Street

Rochdale

Lancashire

OL11 1HN

Bank

NatWest Bank

Town Hall Square

Rochdale

OL16 1LL

Barclays Bank

1 Yorkshire Street

Rochdale

OL16 1BH

Accountants

Charity Assist Accountants Ltd

Unit 27 Batley Enterprise Centre

Batley

WF17 8LL

Charity Registration No.

1126088

Company No.

05263352

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: 1st April 2021

To: 31st March 2022

Charity name: Crescent Community Radio Ltd

Charity registration number: 1126088

Company number: 05263352

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>A) To advance the education and training of the inhabitants of Rochdale and the surrounding area in radio production, broadcasting and media skills techniques;</p> <p>B) To advance the education of the public through radio broadcasts on such topics as the trustees deem fit, in particular but not exclusively relating to health and crime prevention;</p> <p>C) To provide or assist in the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life, in particular but not exclusively by establishing a youth group.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activities of the charity have been radio broadcasts and providing and assisting in the provision of facilities for social welfare.
Statement confirming whether the trustees have	Para 1.18	The Directors are responsible for preparing the Directors Annual Report

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<p>had regard to the guidance issued by the Charity Commission on public benefit</p>		<p>and the Financial Statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).</p> <p>In preparing the financial statements, the directors are required to:</p> <ul style="list-style-type: none"> • Select suitable accounting policies and then 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 operation. <p>The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2011 and the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102). The directors 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. In accordance with company law, as the company's directors, we certify that:</p>
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Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The charity successfully completed a project to fully refurbish the studio, ensuring a high level of quality program production and broadcast. It has also managed to recruit and retain their core staff, including a Studio Manager, Community Manager and a Programme Manager, therefore solidifying their community response and were able to share the responsibilities more equally among the staff.</p> <p>Furthermore, the charity completed and delivered the Kickstart programme, this included several sub-projects such as Local community legends and This week in history both delivered amongst a variety of cultures.</p> <p>They were also able to complete and submit a successful final evaluation of their 2 year East African Lives project in January 2022 and despite lockdown, they were able to complete 29 oral history interviews. They also completed projects funded by Power to Change, UPCIC Safer Communities, Digital Inclusion and Heritage Compass.</p>
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Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is showing a surplus on the movement in funds.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It's the charity policy to hold £1,000 in reserve to be able to cover an emergency expense or unexpected cost.
Amount of reserves held	Para 1.22	£1,000

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Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Memorandum and articles of association incorporated on 18th February 2008
How is the charity constituted? for example limited company , unincorporated association , CIO	Para 1.25	The charity is a standard registration, registered on 29th September 2008.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<ol style="list-style-type: none"> 1. Every year at the Annual General Meeting, one member of the Committee will retire on rotation and be eligible for re-election. 2. All candidates for election or re-election shall be paid up Members over the age of 16, and proposed and seconded by two other paid up Members in writing, no less than 14 days before the Annual General Meeting. 3. Any candidate proposed should agree in writing that they are prepared to serve as part of the Committee if so elected. They must also meet the qualifying criteria to be a Company Director. Should there be more candidates correctly proposed and seconded or standing for re-election than positions available on the Committee, a vote will be taken by those qualified Members in attendance. In the case of a tie in any vote, the Chairman of the meeting shall hold a casting vote.

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Reference and administrative details

Charity name	Crescent Community Radio Ltd
Other name the charity uses	Crescent Radio 97 FM
Registered charity number	1126088
Charity's principal address	1 Devon St Rochdale OL11 1HN

Trustee name
Zia Zaman
Dr Inayat Khan Babar
Razia Shamim

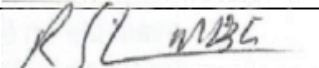
Corporate trustees – names of the directors at the date the report was approved

Director name
Chishti ,Mohammed Ijaz UI Haq Faheem
Babar, Inayat Khan, Dr.
Shamim MBE, Razia

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Razia Shamim MBE	
Position (eg Secretary, Chair, etc)	Trustee	
Date	22nd June 2022	

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report
on the accounts

Section A

Independent Examiner's Report

**Report to the
trustees/directors/
members of**

Crescent Community Radio Ltd

**On accounts for the year
ended**

31st March 2022

Charity no:

1126088

Company no:

05263352

Set out on pages

11-12

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 03 / 2022**.

**Responsibilities and
basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5) (b) of the 2011 Act).

**Independent examiner's
statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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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 accounts to be reached.

Signed: A. Q. Khan. Date: 28.6.2022

Name: Abdul Qudeir Khan

Relevant professional qualification(s) or body (if any): FMAAT
FCPA

Address: Unit 27 Batley Enterprise Centre
513 Bradford Road
Batley
WF17 8LL

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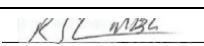
	Charity Name			Charity No	1126088		
	Crescent Community Radio Ltd			Company No	5263352		
	Annual accounts for the period						
	Period start date		1.4.2021	To	Period end date	31.3.2022	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	8,720	35,228	-	43,948	57,261
Charitable activities	S02	23,400	-	-	23,400	33,621
Other trading activities	S03	22,581	-	-	22,581	29,387
Investments	S04	1,800	-	-	1,800	4,310
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	56,501	35,228	-	91,729	124,579
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	7,930	-	-	7,930	6,692
Charitable activities	S09	40,673	55,916	-	96,589	84,460
Separate material expense item	S10	388	-	-	388	14
Other	S11	-	-	-	-	-
Total	S12	48,991	55,916	-	104,907	91,166
Net income/(expenditure) before tax for the reporting period	S13	7,510	- 20,688	-	- 13,178	33,413
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	7,510	- 20,688	-	- 13,178	33,413
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	7,510	- 20,688	-	- 13,178	33,413
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	7,510	- 20,688	-	- 13,178	33,413
Reconciliation of funds:						
Total funds brought forward	S23	21,866	43,124	-	64,990	31,577
Total funds carried forward	S24	29,376	22,436	-	51,812	64,990

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		Charity Name	Charity No		1126088	
		Crescent Community Radio Ltd	Company No		5263352	
Section B Balance sheet						
	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	33,460	22,436	-	55,896	67,359
Total current assets	B10	33,460	22,436	-	55,896	67,359
Creditors: amounts falling due within one year (Note 20)	B11	4,084	-	-	4,084	2,369
Net current assets/(liabilities)	B12	29,376	22,436	-	51,812	64,990
Total assets less current liabilities	B13	29,376	22,436	-	51,812	64,990
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	29,376	22,436	-	51,812	64,990
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		22,436		22,436	43,124
Unrestricted funds	B19	29,376	-	-	29,376	21,866
Revaluation reserve	B20				-	-
Fair value reserve	B21					
Total funds	B22	29,376	22,436	-	51,812	64,990
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.						
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.						
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.						
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.						
Signed by one or two trustees/directors on behalf of all the trustees/directors			Print Name		Date of approval	
			Razia Shamim MBE		dd/mm/yyyy	
					22/06/2022	
Signature of director authenticating accounts being sent to Companies House			Signature		Date	
					dd/mm/yyyy	
					22/06/2022	
					Print name	

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Section C	Notes to the accounts
Note 1 Basis of preparation	
<i>This section should be completed by all charities .</i>	
1.1 Basis of accounting	
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.	
The accounts have been prepared in accordance with:	
• and with*	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 40px; margin-right: 10px; text-align: center; line-height: 40px;">✓</div> <div>the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014</div> </div>
• and with*	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 40px; margin-right: 10px; text-align: center; line-height: 40px;">✓</div> <div>the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)</div> </div>
• and with the Charities Act 2011.	
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">The charity constitutes a public benefit entity as defined by FRS 102.*</div> <div style="width: 50%; border: 1px solid black; height: 20px;"></div> </div>	
* -Tick as appropriate	
1.2 Going concern	
<i>If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:</i>	
An explanation as to those factors that support the conclusion that the charity is a going concern;	The charity shows they have made a loss. However, they have funds in their bank account and this shows the charity is a going concern.
1.3 Change of accounting policy	
The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.	
Yes*	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 40px; margin-right: 10px; text-align: center; line-height: 40px;">✓</div> <div style="width: 560px;"></div> </div>
No*	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 40px; margin-right: 10px;"></div> <div style="width: 560px;"></div> </div>
* -Tick as appropriate	
1.4 Changes to accounting estimates	
No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).	
Yes*	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 40px; margin-right: 10px; text-align: center; line-height: 40px;">✓</div> <div style="width: 560px;"></div> </div>
No*	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 40px; margin-right: 10px;"></div> <div style="width: 560px;"></div> </div>
* -Tick as appropriate	
1.5 Material prior year errors	
No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).	
Yes*	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 40px; margin-right: 10px;"></div> <div style="width: 560px;"></div> </div>
No*	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 40px; height: 40px; margin-right: 10px; text-align: center; line-height: 40px;">✓</div> <div style="width: 560px;"></div> </div>
* -Tick as appropriate	

Crescent Community Radio Ltd
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Note 3 Income						
	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	450	-	-	450	2,603
	Gift Aid		-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	35,228	-	35,228	47,358
	Membership subscriptions and sponsorships which are in substance donations	8,270	-	-	8,270	7,300
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	8,720	35,228	-	43,948	57,261
Charitable activities:	Activities for generating funds	23,100	-	-	23,100	33,621
		-	-	-	-	-
	Other	300	-	-	300	-
	Total	23,400	-	-	23,400	33,621
Other trading activities:	Advertisement income		-	-	-	-
	Agency income	22,581	-	-	22,581	28,587
		-	-	-	-	-
	Other	-	-	-	-	800
	Total	22,581	-	-	22,581	29,387
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	1,800	-	-	1,800	4,310
	Other	-	-	-	-	-
	Total	1,800	-	-	1,800	4,310
	Total	-	-	-	-	-
TOTAL INCOME		56,501	35,228	-	91,729	124,579
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)		Grants - £35228				

Crescent Community Radio Ltd
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Note 6		Expenditure				
	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations		-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants				-	
	Operating membership schemes and social lotteries				-	
	Staging fundraising events	735	-		735	30
	Fundraising agents				-	
	Intellectual property licencing costs	3,355	-	-	3,355	2,882
	Rent collection, property repairs and maintenance charges	3,840	-	-	3,840	3,780
		-	-	-	-	-
	Total expenditure on raising funds	7,930	-	-	7,930	6,692
Expenditure on charitable activities	Accountancy	825			825	825
	Independent examination	250			250	250
	Agency	-	-		-	25,951
	Charitable donation	1,175			1,175	1,464
	Booklet costs		322			
	Building materials	-			-	-
	Commissions paid	8,373	36,004		44,377	28,767
	Council tax	-			-	374
	Equipment and upgrades	9,531	9,788		19,319	5,391
	Insurance	580			580	1,012
	Light and heat	1,266			1,266	441
	Printing, postage and stationery		235		235	-
	Professional services	-	2,215		2,215	
	Radio shows and programme expenses	-	-		-	865
	Rates	374			374	
	Room hire	-	380		380	
	Sales commission	-	-		-	5,413
	Telephone & internet	6,476			6,476	8,374
	Utility bills	26			26	398
	Volunteer expenses	5,220	2,370		7,590	4,372
	Wages&PAYE	6,186	4,602		10,788	
	Water	391			391	563
	Total expenditure on charitable activities	40,673	55,916	-	96,589	84,460
Separate material item of expense	Paypal fees	-	-	-	-	2
	Companies House	375	-	-	375	-
	Confirmation statement	13			13	
	Miscellaneous	-	-	-	-	12
	Total	388	-	-	388	14
TOTAL EXPENDITURE		48,991	55,916	-	104,907	91,166

Crescent Community Radio Ltd
Income and Expenditure Accounts for the year ended 31st March 2022

Note 10 Details of certain types of expenditure				
Note 10.1 Fees for examination of the accounts				
<i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).</i>				
			This year	Last year
			£	£
Independent examiner's fees			250	250
Assurance services other than independent examination				
Tax advisory fees				
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner				

Note 20 Creditors and accruals				
<i>Please complete this note if the charity has any creditors or accruals.</i>				
20.1 Analysis of creditors				
	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	11	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	4,084	2,369	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	4,084	2,380	-	-

Crescent Community Radio Ltd

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Note 24 Cash at bank and in hand

			This year	Last year
			£	£
Short term cash investments (less than 3 months maturity date)			-	-
Short term deposits			-	-
Cash at bank and on hand			55,896	67,359
Other			-	-
Total			55,896	67,359

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
East Africa	R	Commissions , professional fees and equipment.	30,249	4,980	-33,189			2,040
Ofcom	R	Volunteer expenses	1,773	1,407	-620			2,560
Digital Inclusion fund	R	Equipment , commissions and wages	7,353		-5,835			1,518
Comm Safety Rochdale		Commissions , volunteer expenses , printing and stationery.		5,160	-1,066			4,094
Awards For All	R	97FM show Presenter, Producers and Reporters.	14		-14			0
Health FM	R	Managing health projects	295		-295			0
Heritage Compass	R	Commissions		2,500	-1,200			1,300
Manchester Uni Musical Festival	R	Coodinator , producer & manager costs.		1,908	-1,908			0
PTC Power	R	Commissions		15,000	-6,000			9,000
Safer Communities	R	Voice over & translation, volunteer expenses, engineering production ,radio show airtime and commissions .	1,630	883	-3,189			-676
Action Together CI	R	Commissions and wages.	610	3,390	-1,066			2,934
Rochdale BC	R	Commissions and printing.	1,200		-1,535			-335
Other funds (balancing figure)	N/a	N/a						0
Total Funds as per balance sheet			43,124	35,228	-55,917	0	0	22,436