

# CROPS

England & Wales · Charity number 1157651

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2014-06-30

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

## Contact

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**Address** Crops  
68a Westgate  
Peterborough  
PE1 1RG

**Phone** 01733582230

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

**Website** [crops.org.uk](http://crops.org.uk)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY IN SCHOOLS AND CHURCHES IN PETERBOROUGH AND THE SURROUNDING AREA

**Activities:** Advance the Christian faith for the public benefit in schools and churches in the Peterborough and surrounding areas. The charity also trades as "The Crops Trust".

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People

## Geography

- Cambridgeshire
- Northamptonshire
- Peterborough City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£117,189	£120,949	-	-
2024-07-31	£102,244	£117,413	-	-
2023-07-31	£114,781	£115,027	-	-
2022-07-31	£108,162	£101,708	-	-
2021-07-31	£101,881	£92,591	-	-
2020-07-31	£106,048	£106,379	-	-

## Trustees

Name	Role	Appointed
Joanne Darters		2022-09-20
Jonathan Mark Wilson		2024-11-21
Matthew Forsyth		2024-02-29
NIGEL JOHN BURROUGHS		2014-06-30
NIGEL LESLIE TAYLOR		2015-12-09
STEPHEN JOHN WARBURTON		2014-06-30

**CROPS**

England & Wales - Charity number 1157651

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# Accounts

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Charity Registration No 1157651

**CROPS**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

## CROPS

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## **CROPS**

### **TRUSTEES AND OFFICERS**

<b>Trustees</b>	S Warburton N Burroughs J Darters M Forsyth F A Smith N Taylor S Vassiliades J Wilson	Chair Treasurer  (deceased 9 Mar 2025)  (resigned 25 Mar 2025) (appointed 21 Nov 2024)
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**Address**                   The CROPS Centre  
68a Westgate  
Peterborough  
PE1 1RG

**Charity Registration No** 1157651

**Independent Examiner** D Dawson

**Bankers**                   Lloyds Bank plc  
202 High Street  
Lincoln  
LN5 7AP

# **CROPS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2025**

The trustees present their report and the audited accounts for the year ended 31 July 2025

### **History**

The charity was formed on 30th June 2014 to advance the Christian faith for the public benefit in particular but not exclusively in schools and churches in Peterborough and the surrounding areas. It continues the activities of The Crops Trust (No. 801877) which were transferred on 31st July 2014. Thus, the activity has continued for over 30 years.

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation governed by a Board of Trustees.

The trustees of the charity during the year were as follows:

S Warburton	Chair
N Burroughs	Treasurer
J Darters	
F Smith	
N Taylor	
S Vassilaides	
J Wilson	

The minimum number of trustees is three and the maximum is twelve, being appointed by a resolution of the trustees. They remain an effective body with a diverse skill set.

The Board of Trustees meet at least four times per year and regularly receive reports of the activities undertaken. The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to lessen these risks. These are reviewed on a regular basis.

### **Achievements and performance**

As Trustees we acknowledge the hard work of our staff and volunteers. We have always relied on the work of over 50 volunteers including Trustees, schools workers, admin support teams and residential teams to maintain the work of CROPS.

During the year, the mentoring programme continued to grow in the breadth and depth of its engagement with schools. The number of volunteers has increased but there is always a need to recruit more. There is an established induction and training programme. We delivered over 2,000 mentoring sessions in the year and over 10,000 since the work started.

In addition there are regular engagements with primary schools. At the end of the year, this includes the Year 6 "It's your Move" initiative covering over 25% of primary schools in Peterborough. CROPS works on a regular basis in some secondary schools in Peterborough but visits most of them during the year with special events such

# **CROPS**

## **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 JULY 2025**

### **Achievements and performance (continued)**

as the GSUS live project or one-off RE days. Together events are held monthly to encourage young Christian people in their life, whereas the two Letton residentials are often highlights or turning points in their lives.

We continued to REACH, RESOURCE, RELEASE and RESTORE young people as our public benefit.

### **Financial review and reserves**

CROPS has been supported by churches, individuals and charitable trusts throughout the year.

The Trustees remain cautious about the financial health of the charity and the need for sustained financial backing.

The Trust aims to have reserves at least equal to three months of direct costs as per the reserves policy being £24,800 (direct costs less Letton). The current free reserves are slightly less than to this. The Trustees are working to hard to restore the reserves and improve the Charity's financial resilience.

### **Future plans**

The trustees continue to review activities and risks and have tried to ensure that the traditional areas of activity continue not to be impacted.

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

Charity law requires the trustees to prepare statements of accounts for each financial year. We submit these for Independent Examination. In preparing those financial statements, we are mindful of the requirement for the trustees to:

1. select suitable accounting policies and apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are committed to keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that financial statements comply with the Charities Act 2011.

On behalf of the Trustees on 21st May 2026

S Warburton  
**Chair of Trustees**

# **CROPS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CROPS FOR THE YEAR ENDED 31 JULY 2025**

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 5 to 12.

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

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act ; and
- state whether particular matters have come to my attention

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

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Dawson

Dated : 21st May 2026

## CROPS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<b>Donations and Legacies</b>	2	79,314	17,953	97,267	88,105
<b><u>Income from charitable activities</u></b>					
Activities in the furtherance of the charity's objects	3	19,922	0	19,922	14,139
<b>Total income</b>		<u>99,236</u>	<u>17,953</u>	<u>117,189</u>	<u>102,244</u>
Expenditure on					
Delivery of charitable objects	4	63,011	43,159	106,170	99,052
Support costs	5	13,379	1,400	14,779	18,361
<b>Total expenditure</b>	6	<u>76,390</u>	<u>44,559</u>	<u>120,949</u>	<u>117,413</u>
<b>Net income(expenditure) for the year</b>		22,846	(26,606)	(3,760)	(15,169)
<b>Balances brought forward at 1 August 2024</b>		22,650	3,690	26,340	41,509
Transfer between Funds		(23,951)	23,951	0	0
<b>Balances carried forward at 31 July 2025</b>		<u>21,545</u>	<u>1,035</u>	<u>22,580</u>	<u>26,340</u>

# CROPS

## BALANCE SHEET AS AT 31 JULY 2025

	Note	2025	2024
<b>Fixed Assets</b>			
Tangible assets	7	0	136
<b>Current Assets</b>			
Debtors	8	20,050	22,745
Cash at bank and in hand		<u>4,098</u>	<u>6,342</u>
		24,148	29,087
<b>Creditors:</b>			
amounts falling due within one year	9	<u>(1,568)</u>	<u>(2,883)</u>
<b>Net Current Assets</b>		22,580	26,204
<b>Net Assets</b>		<u><u>22,580</u></u>	<u><u>26,340</u></u>
<b>Income Funds</b>			
<b>Restricted Funds</b>	11	1,035	3,690
<b>Unrestricted funds:</b>			
Other charitable funds		21,545	22,650
		<u><u>22,580</u></u>	<u><u>26,340</u></u>

The financial statements were approved by the Trustees on 21st May 2026

**S Warburton**  
Trustee

**N Burroughs**  
Treasurer

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

### 1 Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

#### 1.1 Income

All income is accounted for gross when receipt is probable and capable of financial measurement.

#### 1.2 Resources Expended

All resources expended are accounted for gross, and in the period in which they are incurred.

#### 1.3 Voluntary Income

The charity benefits from many voluntary hours and unclaimed out-of-pocket expenses contributed by a number of supporters. It would be impossible to place a value on all these gifts in kind for which the charity is extremely grateful.

#### 1.4 Expenditure

Expenditure is directly attributed to the relevant heading where possible.

#### 1.5 Support Costs

Support costs comprise service costs incurred centrally in support of project work.

#### 1.6 Fixed Assets

Fixed assets are included at transferred value or cost. There are no uncapitalised fixed assets.

#### 1.7 Depreciation

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated at the following rate:

Office equipment	25% pa straight line
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#### 1.8 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### 1.9 Pension Costs

The pension costs charged in the financial statements represent the contributions payable by the charity during the year in accordance with FRS 17.

#### 1.10 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds would be unrestricted funds set aside at the discretion of the trustees for specific purposes.

#### 1.11 Restricted Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The restricted funds are set out in the notes to the accounts.

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

### 2 Donations and similar income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Churches and groups	23,002	17,953	40,955	43,247
Individuals (Gift Aid)	36,793	-	36,793	33,723
Individuals (Non-Gift Aid)	11,961	-	11,961	1,945
Legacy	0	-	0	50
Tax reclaimed on Gift Aid	7,508	-	7,508	9,024
Sundry receipts	50	-	50	116
	<u>79,314</u>	<u>17,953</u>	<u>97,267</u>	<u>88,105</u>

### 3 Activities in furtherance of the charity's objects

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Letton Hall houseparties	19,922	-	19,922	14,139
	<u>19,922</u>	<u>0</u>	<u>19,922</u>	<u>14,139</u>

### 4 Charitable activities: direct costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Staff costs	38,533	36,336	74,869	75,142
Staff travel and other expenses	1,442	6,823	8,265	1,572
Letton Hall houseparties costs	21,741	-	21,741	19,381
Special events	1,295	-	1,295	2,957
	<u>63,011</u>	<u>43,159</u>	<u>106,170</u>	<u>99,052</u>

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

### 5 Charitable activities: support costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Office accommodation	7,278	500	7,778	8,316
Staff development	871	-	871	532
Resources and materials	1,400	200	1,600	3,475
Insurance	1,328	700	2,028	1,912
Postage and telephone	965	-	965	1,890
Printing and stationery	1,206	-	1,206	1,004
Office equipment maintenance & depreciation	327	-	327	931
Sundry expenses	4	-	4	301
	<u>13,379</u>	<u>1,400</u>	<u>14,779</u>	<u>18,361</u>

### 6 Analysis of Expenditure

	Staff Related costs £	Depreciation £	Overheads £	Total 2025 £	Total 2024 £
Charitable activities: direct costs (note 4)	83,134	-	23,036	106,170	99,052
Charitable activities: support costs (note 5)	-	487	14,292	14,779	18,361
	<u>83,134</u>	<u>487</u>	<u>37,328</u>	<u>120,949</u>	<u>117,413</u>

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

7	Fixed Assets	Equipment £
	<b>Cost</b>	
	At 1 August 2024	7,398
	Additions	
	At 31 July 2025	<u>7,398</u>
	<b>Depreciation</b>	
	At 1 August 2024	7,262
	Charge for the year	136
	At 31 July 2025	<u>7,398</u>
	<b>Net Book Value</b>	
	At 31 July 2025	<u>0</u>
	At 31 July 2024	<u>136</u>

The closing net book value represents office and other equipment, which is used both for management and administration as well as direct charitable purposes.

8	Debtors	2025 £	2024 £
	Gift Aid repayable	19,009	21,757
	Insurance prepaid	1,041	988
		<u>20,050</u>	<u>22,745</u>
	<b>9 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	HM Revenue & Customs - PAYE & NI	1,006	962
	Other creditors	562	1,921
		<u>1,568</u>	<u>2,883</u>

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

### 10 Pensions

The charity contributes to staff members' personal pension plans at a rate based on a percentage of gross salary. The total cost to the charity in the year was: £ 6,661 (2024 : £5,960)

### 11 Restricted funds

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
Mentoring Project	0	16,376	(37,736)	21,360	0
Street Invasion/Mission Academy	1,035	-	-	-	1,035
Together Marquee	0	-	-	-	0
iMatter	0	-	-	-	0
Primary School Project	2,655	1,577	(6,823)	2,591	0
	<u>3,690</u>	<u>17,953</u>	<u>(44,559)</u>	<u>23,951</u>	<u>1,035</u>

### 12 Analysis of net assets between funds

Fund balances at 31 July 2025 are represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	0
Current assets	23,113	1,035	24,148
Current liabilities	(1,568)	0	(1,568)
	<u>21,545</u>	<u>1,035</u>	<u>22,580</u>

### 13 Transactions with trustees and connected persons

No trustee or connected person received any remuneration either directly or indirectly.

The trustees were not entitled to and received no remuneration from the charity during the year.

Included within donations received are gifts received from trustees

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

### 14 Trustees' expenses

During the year, no trustees received reimbursement of expenses.

15 Employee emoluments	2025	2024
	£	£
Salaries	66,981	68,022
Social security costs	1,227	1,159
Pension costs	6,661	5,960
Total emoluments	<u>74,869</u>	<u>75,141</u>
No employee received £60,000 per annum or more		
Average number of employees	<u>2</u>	<u>2</u>

**CROPS**

England & Wales - Charity number 1157651

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# Accounts

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Charity Registration No 1157651

**CROPS**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2024**

## CROPS

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# CROPS

## TRUSTEES AND OFFICERS

<b>Trustees</b>	S Warburton	Chair (from 23 Nov 2023)
	R Walker	Chair (until 23 Nov 23 and resigned)
	N Burroughs	Treasurer
	J Darters	
	M Forsyth	(appointed 29 Feb 2024)
	N Kibiringi	(resigned 18 Jan 2024 )
	J Ratcliffe	(resigned 23 Nov 2023 )
	F A Smith	(deceased 9 Mar 2025 )
	N Taylor	
	S Vassiliades	(resigned 25 Mar 2025 )
Jonathan Wilson	(appointed 21 Nov 2024)	

**Address**                   The CROPS Centre  
68a Westgate  
Peterborough  
PE1 1RG

**Charity Registration No** 1157651

**Independent Examiner** D Dawson

**Bankers**                   Lloyds Bank plc  
202 High Street  
Lincoln  
LN5 7AP

# CROPS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report and the audited accounts for the year ended 31 July 2024

### History

The charity was formed on 30th June 2014 to advance the Christian faith for the public benefit in particular but not exclusively in schools and churches in Peterborough and the surrounding areas. It continues the activities of The Crops Trust (No. 801877) which were transferred on 31st July 2014. Thus, the activity has continued for over 30 years.

### Structure, governance and management

The charity is a Charitable Incorporated Organisation governed by a Board of Trustees.

The trustees of the charity during the year were as follows:

R Walker	Chair until 23 Nov 23
S Warburton	Chair from 23 Nov 23
N Burroughs	Treasurer
J Darters	
N Kibiringi	
J Ratcliffe	
F Smith	
N Taylor	
S Vassilaides	

The minimum number of trustees is three and the maximum is twelve, being appointed by a resolution of the trustees. They remain an effective body with a diverse skill set.

The Board of Trustees meet at least four times per year and regularly receive reports of the activities undertaken. The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to lessen these risks. These are reviewed on a regular basis.

### Achievements and performance

As Trustees we acknowledge the hard work of our staff and volunteers. We have always relied on the work of over 50 volunteers including Trustees, schools workers, admin support teams and residential teams to maintain the work of CROPS.

During the year, the mentoring programme continued to grow in the breadth and depth of its engagement with schools. The number of volunteers has increased but there is always a need to recruit more. There is an established induction and training programme. We delivered over 2000 mentoring sessions in the year and over 10,000 since the work started.

In addition there are regular engagements with primary schools. At the end of the year, this includes the Year 6 "It's your Move" initiative covering over 25% of primary schools in Peterborough. CROPS works on a regular basis in some secondary schools in Peterborough but visits most of them during the year with special events such

# **CROPS**

## **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 JULY 2024**

### **Achievements and performance (continued)**

as the GSUS live project or one-off RE days. Together events are held monthly to encourage young Christian people in their life, whereas the two Letton residentials are often highlights or turning points in their lives.

We continued to REACH, RESOURCE, RELEASE and RESTORE young people as our public benefit.

### **Financial review and reserves**

CROPS has been supported by churches, individuals and charitable trusts throughout the year. Gifts from legacies have helped to sustain the work and it is encouraging that supporters remember us in this way. The Trustees remain cautious about the financial health of the charity and the need for sustained financial backing.

The Trust continues to have reserves at least equal to three months of direct costs as per the reserves policy.

### **Future plans**

The trustees continue to review activities and risks and have tried to ensure that the traditional areas of activity continue not to be impacted.

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

Charity law requires the trustees to prepare statements of accounts for each financial year. We submit these for Independent Examination. In preparing those financial statements, we are mindful of the requirement for the trustees to:

1. select suitable accounting policies and apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are committed to keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that financial statements comply with the Charities Act 2011.

On behalf of the Trustees on 22rd May 2025

S Warburton  
**Chair of Trustees**

# **CROPS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CROPS TRUST FOR THE YEAR ENDED 31 JULY 2024**

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on pages 5 to 12.

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

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act ; and
- state whether particular matters have come to my attention

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

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Dawson

Dated : 15th May 2025

## CROPS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Donations and Legacies	2	61,761	26,344	88,105	99,880
<b><u>Income from charitable activities</u></b>					
Activities in the furtherance of the charity's objects	3	14,139	0	14,139	14,901
<b>Total income</b>		<u>75,900</u>	<u>26,344</u>	<u>102,244</u>	<u>114,781</u>
Expenditure on					
Delivery of charitable objects	4	56,804	42,248	99,052	94,987
Support costs	5	17,261	1,100	18,361	20,040
<b>Total expenditure</b>	6	<u>74,065</u>	<u>43,348</u>	<u>117,413</u>	<u>115,027</u>
<b>Net income(expenditure) for the year</b>		1,835	(17,004)	(15,169)	(246)
<b>Balances brought forward at 1 August 2023</b>		34,924	6,585	41,509	41,755
Transfer between Funds		(14,109)	14,109	0	0
<b>Balances carried forward at 31 July 2024</b>		<u><u>22,650</u></u>	<u><u>3,690</u></u>	<u><u>26,340</u></u>	<u><u>41,509</u></u>

# CROPS

## BALANCE SHEET AS AT 31 JULY 2024

	Note	2024	2023
<b>Fixed Assets</b>			
Tangible assets	7	136	460
<b>Current Assets</b>			
Debtors	8	22,745	26,408
Cash at bank and in hand		<u>6,342</u>	<u>16,309</u>
		29,087	42,717
<b>Creditors:</b>			
amounts falling due within one year	9	<u>(2,883)</u>	<u>(1,668)</u>
<b>Net Current Assets</b>		26,204	41,049
<b>Net Assets</b>		<u>26,340</u>	<u>41,509</u>
<b>Income Funds</b>			
<b>Restricted Funds</b>	11	3,690	6,585
<b>Unrestricted funds:</b>			
Other charitable funds		22,650	34,924
		<u>26,340</u>	<u>41,509</u>

The financial statements were approved by the Trustees on 15th May 2025

**S Warburton**  
Trustee

**N Burroughs**  
Treasurer

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

### 1 Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

#### 1.1 Income

All income is accounted for gross when receipt is probable and capable of financial measurement.

#### 1.2 Resources Expended

All resources expended are accounted for gross, and in the period in which they are incurred.

#### 1.3 Voluntary Income

The charity benefits from many voluntary hours and unclaimed out-of-pocket expenses contributed by a number of supporters. It would be impossible to place a value on all these gifts in kind for which the charity is extremely grateful.

#### 1.4 Expenditure

Expenditure is directly attributed to the relevant heading where possible.

#### 1.5 Support Costs

Support costs comprise service costs incurred centrally in support of project work.

#### 1.6 Fixed Assets

Fixed assets are included at transferred value or cost. There are no uncapitalised fixed assets.

#### 1.7 Depreciation

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated at the following rate:

Office equipment	25% pa straight line
------------------	----------------------

#### 1.8 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### 1.9 Pension Costs

The pension costs charged in the financial statements represent the contributions payable by the charity during the year in accordance with FRS 17.

#### 1.10 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds would be unrestricted funds set aside at the discretion of the trustees for specific purposes.

#### 1.11 Restricted Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The restricted funds are set out in the notes to the accounts.

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

### 2 Donations and similar income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Churches and groups	16,903	26,344	43,247	41,664
Individuals (Gift Aid)	33,723	-	33,723	40,735
Individuals (Non-Gift Aid)	1,945	-	1,945	2,995
Legacy	50	-	50	2,701
Tax reclaimed on Gift Aid	9,024	-	9,024	11,750
Sundry receipts	116	-	116	35
	<u>61,761</u>	<u>26,344</u>	<u>88,105</u>	<u>99,880</u>

### 3 Activities in furtherance of the charity's objects

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Letton Hall houseparties	14,139	-	14,139	14,901
	<u>14,139</u>	<u>0</u>	<u>14,139</u>	<u>14,901</u>

### 4 Charitable activities: direct costs

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Staff costs	35,194	39,948	75,142	75,182
Staff travel and other expenses	1,572	-	1,572	769
Letton Hall houseparties costs	19,381	-	19,381	18,587
Special events	657	2,300	2,957	449
	<u>56,804</u>	<u>42,248</u>	<u>99,052</u>	<u>94,987</u>

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

### 5 Charitable activities: support costs

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 .
Office accommodation	8,316	-	8,316	6,973
Staff development	532	-	532	2,402
Resources and materials	3,275	200	3,475	3,391
Insurance	1,212	700	1,912	1,700
Postage and telephone	1,890	-	1,890	2,679
Printing and stationery	1,004	-	1,004	643
Office equipment maintenance & depreciation	931	-	931	338
Sundry expenses	101	200	301	1,914
	<u>17,261</u>	<u>1,100</u>	<u>18,361</u>	<u>20,040</u>

### 6 Analysis of Expenditure

	Staff costs £	Depreciation £	Overheads £	Total 2024 £	Total 2023 £
Charitable activities: direct costs (note 4)	75,142	-	23,910	99,052	94,987
Charitable activities: support costs (note 5)	-	324	18,037	18,361	20,040
	<u>75,142</u>	<u>324</u>	<u>41,947</u>	<u>117,413</u>	<u>115,027</u>

## CROPS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

7	Fixed Assets	Equipment £
	<b>Cost</b>	
	At 1 August 2023	7,398
	Additions	
	At 31 July 2024	<u>7,398</u>
	<b>Depreciation</b>	
	At 1 August 2023	6,938
	Charge for the year	324
	At 31 July 2024	<u>7,262</u>
	<b>Net Book Value</b>	
	At 31 July 2024	<u>136</u>
	At 31 July 2023	<u>460</u>

The closing net book value represents office and other equipment, which is used both for management and administration as well as direct charitable purposes.

8	Debtors	2024 £	2023 £
	Income tax repayable	21,757	25,475
	Insurance prepaid	988	933
		<u>22,745</u>	<u>26,408</u>
	<b>9 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	HM Revenue & Customs - PAYE & NI	962	1,101
	Other creditors	1,921	567
		<u>2,883</u>	<u>1,668</u>

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

### 10 Pensions

The charity contributes to staff members' personal pension plans at a rate based on a percentage of gross salary. The total cost to the charity in the year was £ 5,960 (2023 : £6,697)

### 11 Restricted funds

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
Mentoring Project	50	20,844	(35,003)	14,109	0
Street Invasion/Mission Academy	1,035	-	-	-	1,035
Together Marquee	0	-	-	-	0
iMatter	2,000	-	(2,000)	-	0
Primary School Project	3,500	5,500	(6,345)	-	2,655
	<u>6,585</u>	<u>26,344</u>	<u>(43,348)</u>	<u>14,109</u>	<u>3,690</u>

### 12 Analysis of net assets between funds

Fund balances at 31 July 2024 are represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	136	-	136
Current assets	25,397	3,690	29,087
Current liabilities	(2,883)	0	(2,883)
	<u>22,650</u>	<u>3,690</u>	<u>26,340</u>

### 13 Transactions with trustees and connected persons

No trustee or connected person received any remuneration either directly or indirectly.

The trustees were not entitled to and received no remuneration from the charity during the year.

Included within donations received are gifts received from trustees

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

### 14 Trustees' expenses

During the year, no trustees received reimbursement of expenses.

### 15 Employee emoluments

	2024	2023
	£	£
Salaries	68,022	66,712
Social security costs	1,159	1,773
Pension costs	5,960	6,697
Total emoluments	<u>75,142</u>	<u>75,182</u>

No employee received £60,000 per annum or more

Average number of employees

<u>2</u>	<u>2</u>
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**CROPS**

England & Wales - Charity number 1157651

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# Accounts

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Charity Registration No 1157651

**CROPS**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

## CROPS

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## **CROPS**

### **TRUSTEES AND OFFICERS**

<b>Trustees</b>	S Warburton N Burroughs R Burney J Darters M Forsyth N Kibiringi J Ratcliffe F A Smith N Taylor S Vassiliades R Walker	Chair (until 22 Dec 2022 and from 2: Treasurer (resigned 22 Dec 2022 ) (appointed 20 Sept 2022) (appointed 29 Feb 2024) (resigned 18 Jan 2024 ) (resigned 23 Nov 2023 )  (appointed 6 Jun 2023) Chair (from 22 Dec 2022 until 23 No
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**Address**                   The CROPS Centre  
68a Westgate  
Peterborough  
PE1 1RG

**Charity Registration No** 1157651

**Independent Examiner** D Dawson

**Bankers**                   Lloyds Bank plc  
202 High Street  
Lincoln  
LN5 7AP

# **CROPS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2023**

The trustees present their report and the audited accounts for the year ended 31 July 2023

### **History**

The charity was formed on 30th June 2014 to advance the Christian faith for the public benefit in particular but not exclusively in schools and churches in Peterborough and the surrounding areas. It continues the activities of The Crops Trust (No. 801877) which were transferred on 31st July 2014. Thus, the activity has continued for over 30 years.

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation governed by a Board of Trustees.

The trustees of the charity during the year were as follows:

R Walker	Chair
N Burroughs	Treasurer
R Burney	
J Darters	
N Kibiringi	
J Ratcliffe	
F Smith	
N Taylor	
S Vassilaides	
S Warburton	

The minimum number of trustees is three and the maximum is twelve, being appointed by a resolution of the trustees. They remain an effective body with a diverse skill set.

The Board of Trustees meet at least four times per year and regularly receive reports of the activities undertaken. The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to lessen these risks. These are reviewed on a regular basis.

### **Achievements and performance**

As Trustees we acknowledge the hard work of our staff and volunteers. We have always relied on the work of over 50 volunteers including Trustees, schools workers, admin support teams and residential teams to maintain the work of CROPS.

During the year, the mentoring programme continued to grow in the breadth and depth of its engagement with schools. The number of volunteers has increased but there is always a need to recruit more. There is an established induction and training programme. We delivered over 2000 mentoring sessions in the year and over 10,000 since the work started.

In addition there are regular engagements with primary schools. At the end of the year, this includes the Year 6 "It's your Move" initiative covering over 25% of primary schools in Peterborough. CROPS works on a regular basis in some secondary schools in Peterborough but visits most of them during the year with special events such

## **CROPS**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 JULY 2023**

#### **Achievements and performance (continued)**

as the GSUS live project or one-off RE days. Together events are held monthly to encourage young Christian people in their life, whereas the two Letton residentials are often highlights or turning points in their lives.

We continued to REACH, RESOURCE, RELEASE and RESTORE young people as our public benefit.

#### **Financial review and reserves**

CROPS has been supported by churches, individuals and charitable trusts throughout the year. Gifts from legacies have helped to sustain the work and it is encouraging that supporters remember us in this way. The Trustees remain cautious about the financial health of the charity and the need for sustained financial backing.

The Trust continues to have reserves at least equal to three months of direct costs as per the reserves policy.

#### **Future plans**

The trustees continue to review activities and risks and have tried to ensure that the traditional areas of activity continue not to be impacted.

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

Charity law requires the trustees to prepare statements of accounts for each financial year. We submit these for Independent Examination. In preparing those financial statements, we are mindful of the requirement for the trustees to:

1. select suitable accounting policies and apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are committed to keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that financial statements comply with the Charities Act 2011.

On behalf of the Trustees on 22rd May 2024

S Warburton  
**Chair of Trustees**

# **CROPS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CROPS TRUST FOR THE YEAR ENDED 31 JULY 2023**

I report on the accounts of the charity for the year ended 31 July 2023 which are set out on pages 5 to 12.

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

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act ; and
- state whether particular matters have come to my attention

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

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Dawson

Dated : 22th May 2024

## CROPS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2023

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Donations and Legacies	2	91,806	8,074	99,880	102,683
<b><u>Income from charitable activities</u></b>					
Activities in the furtherance of the charity/s objects	3	14,901	0	14,901	5,479
<b><u>Total income</u></b>		<u>106,707</u>	<u>8,074</u>	<u>114,781</u>	<u>108,162</u>
Expenditure on					
Delivery of charitable objects	4	62,309	32,678	94,987	79,059
Support costs	5	18,640	1,400	20,040	22,649
<b><u>Total expenditure</u></b>	6	<u>80,949</u>	<u>34,078</u>	<u>115,027</u>	<u>101,708</u>
<b>Net income(expenditure) for the year</b>		25,758	(26,004)	(246)	6,454
<b>Balances brought forward at 1 August 2022</b>		34,220	7,535	41,755	35,301
Transfer between Funds		(25,054)	25,054	0	0
<b>Balances carried forward at 31 July 2023</b>		<u>34,924</u>	<u>6,585</u>	<u>41,509</u>	<u>41,755</u>

# CROPS

## BALANCE SHEET AS AT 31 JULY 2023

	Note	2023	2022
<b>Fixed Assets</b>			
Tangible assets	7	460	786
<b>Current Assets</b>			
Debtors	8	26,408	25,037
Cash at bank and in hand		<u>16,309</u>	<u>17,447</u>
		42,717	42,484
<b>Creditors:</b>			
amounts falling due within one year	9	<u>(1,668)</u>	<u>(1,515)</u>
<b>Net Current Assets</b>		41,049	40,969
<b>Net Assets</b>		<u>41,509</u>	<u>41,755</u>
<b>Income Funds</b>			
<b>Restricted Funds</b>			
	11	6,585	7,535
<b>Unrestricted funds:</b>			
Other charitable funds		34,924	34,220
		<u>41,509</u>	<u>41,755</u>

The financial statements were approved by the Trustees on 22rd May 2024

**S Warburton**  
Trustee

**N Burroughs**  
Treasurer

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

### 1 Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

### 1.1 Income

All income is accounted for gross when receipt is probable and capable of financial measurement.

### 1.2 Resources Expended

All resources expended are accounted for gross, and in the period in which they are incurred.

### 1.3 Voluntary Income

The charity benefits from many voluntary hours and unclaimed out-of-pocket expenses contributed by a number of supporters. It would be impossible to place a value on all these gifts in kind for which the charity is extremely grateful.

### 1.4 Expenditure

Expenditure is directly attributed to the relevant heading where possible.

### 1.5 Support Costs

Support costs comprise service costs incurred centrally in support of project work.

### 1.6 Fixed Assets

Fixed assets are included at transferred value or cost. There are no uncapitalised fixed assets.

### 1.7 Depreciation

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated at the following rate:

Office equipment	25% pa straight line
------------------	----------------------

### 1.8 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### 1.9 Pension Costs

The pension costs charged in the financial statements represent the contributions payable by the charity during the year in accordance with FRS 17.

### 1.10 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds would be unrestricted funds set aside at the discretion of the trustees for specific purposes.

### 1.11 Restricted Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The restricted funds are set out in the notes to the accounts.

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

### 2 Donations and similar income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Churches and groups	33,590	8,074	41,664	45,539
Individuals (Gift Aid)	40,735	-	40,735	27,860
Individuals (Non-Gift Aid)	2,995	-	2,995	2,786
Legacy	2,701	-	2,701	19,562
Tax reclaimed on Gift Aid	11,750	-	11,750	6,936
Sundry receipts	35	-	35	1
	<u>91,806</u>	<u>8,074</u>	<u>99,880</u>	<u>102,684</u>

### 3 Activities in furtherance of the charity's objects

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Letton Hall houseparties	14,901	-	14,901	5,479
	<u>14,901</u>	<u>0</u>	<u>14,901</u>	<u>5,479</u>

### 4 Charitable activities: direct costs

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Staff costs	42,504	32,678	75,182	70,073
Staff travel and other expenses	769	-	769	1,293
Letton Hall houseparties costs	18,587	-	18,587	7,337
Special events	449	-	449	356
	<u>62,309</u>	<u>32,678</u>	<u>94,987</u>	<u>79,059</u>

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

### 5 Charitable activities: support costs

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 .
Office accommodation	6,973	-	6,973	11,163
Staff development	2,402	-	2,402	962
Resources and materials	3,191	200	3,391	4,206
Insurance	1,000	700	1,700	1,715
Postage and telephone	2,679	-	2,679	2,048
Printing and stationery	643	-	643	742
Office equipment maintenance & depreciation	338	-	338	502
Sundry expenses	1,414	500	1,914	1,311
	<u>18,640</u>	<u>1,400</u>	<u>20,040</u>	<u>22,649</u>

### 6 Analysis of Expenditure

	Staff costs £	Depreciation £	Overheads £	Total 2023 £	Total 2022 £
Charitable activities: direct costs (note 4)	75,182	-	19,805	94,987	79,059
Charitable activities: support costs (note 5)	-	487	19,553	20,040	22,649
	<u>75,182</u>	<u>487</u>	<u>39,358</u>	<u>115,027</u>	<u>101,708</u>

## CROPS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

	<b>Equipment</b>
	<b>£</b>
<b>7 Fixed Assets</b>	
<b>Cost</b>	
At 1 August 2022	7,398
Additions	
At 31 July 2023	<u>7,398</u>
<b>Depreciation</b>	
At 1 August 2022	6,612
Charge for the year	326
At 31 July 2023	<u>6,938</u>
<b>Net Book Value</b>	
At 31 July 2023	<u>460</u>
At 31 July 2022	<u>786</u>

The closing net book value represents office and other equipment, which is used both for management and administration as well as direct charitable purposes.

<b>8 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income tax repayable	25,475	24,269
Insurance prepaid	933	768
	<u>26,408</u>	<u>25,037</u>
<b>9 Creditors: amounts falling due within one year</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
HM Revenue & Customs - PAYE & NI	1,101	993
Other creditors	567	522
	<u>1,668</u>	<u>1,515</u>

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

### 10 Pensions

The charity contributes to staff members' personal pension plans at a rate based on a percentage of gross salary. The total cost to the charity in the year was £ 6,697 (2022 : £6,190)

### 11 Restricted funds

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
Mentoring Project	0	8,074	(34,078)	26,054	50
Street Invasion/Mission Academy	1,035	-	-	-	1,035
Together Marquee	6,500	-	-	(6,500)	0
iMatter				2,000	2,000
Primary School Project				3,500	3,500
	<u>7,535</u>	<u>8,074</u>	<u>(34,078)</u>	<u>25,054</u>	<u>6,585</u>

### 12 Analysis of net assets between funds

Fund balances at 31 July 2023 are represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	460	-	460
Current assets	36,132	6,585	42,717
Current liabilities	(1,668)	0	(1,668)
	<u>34,924</u>	<u>6,585</u>	<u>41,509</u>

### 13 Transactions with trustees and connected persons

No trustee or connected person received any remuneration either directly or indirectly.

The trustees were not entitled to and received no remuneration from the charity during the year.

Included within donations received are gifts received from trustees

## CROPS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

#### 14 Trustees' expenses

During the year, no trustees received reimbursement of expenses.

15 Employee emoluments	2023 £	2022 £
Salaries	66,712	61,934
Social security costs	1,773	1,950
Pension costs	6,697	6,190
Total emoluments	<u>75,182</u>	<u>70,074</u>

No employee received £60,000 per annum or more

Average number of employees	<u>2</u>	<u>2</u>
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**CROPS**

England & Wales - Charity number 1157651

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# Accounts

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Charity Registration No 1157651

**CROPS**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2022**

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## **CROPS**

### **TRUSTEES AND OFFICERS**

<b>Trustees</b>	S Warburton	Chair (until 22 Dec 2022)
	N Burroughs	Treasurer
	J Burney	(resigned 3rd May 2022)
	R Burney	(resigned 22 Dec 2022 )
	J Darters	(appointed 20 Sept 2022)
	N Kibiringi	(appointed 5 July 2022)
	J Ratcliffe	
	F A Smith	
	N Taylor	
	R Walker	Chair (from 22 Dec 2022)

**Address**                   The CROPS Centre  
68a Westgate  
Peterborough  
PE1 1RG

**Charity Registration No** 1157651

**Independent Examiner** D Dawson

**Bankers**                   Lloyds Bank plc  
202 High Street  
Lincoln  
LN5 7AP

# **CROPS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2022**

The trustees present their report and the audited accounts for the year ended 31 July 2022

### **History**

The charity was formed on 30th June 2014 to advance the Christian faith for the public benefit in particular but not exclusively in schools and churches in Peterborough and the surrounding areas. It continues the activities of The Crops Trust (No. 801877) which were transferred on 31st July 2014. Thus, the activity has continued for over 30 years.

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation governed by a Board of Trustees.

The trustees of the charity during the year were as follows:

S Warburton	Chair
N Burroughs	Treasurer
J Burney	
R Burney	
N Kibiringi	
J Ratcliffe	
F Smith	
N Taylor	
R Walker	

The minimum number of trustees is three and the maximum is twelve, being appointed by a resolution of the trustees. They remain an effective body with a diverse skill set.

The Board of Trustees meet at least four times per year and regularly receive reports of the activities undertaken. The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to lessen these risks. These are reviewed on a regular basis.

### **Achievements and performance**

As Trustees we acknowledge the hard work of our staff and volunteers. We have always relied on the work of our volunteers including Trustees, schools workers, admin support teams and residential teams to maintain the work of CROPS.

During the year, the mentoring programme restored the breadth and depth of its engagement with schools. The number of volunteers has increased but there is always a need to recruit more as we have a turnover of about 10% a year. There is an established induction and training programme. We delivered over 2000 mentoring sessions in the year.

In addition there are regular engagements with primary schools. At the end of the year, this includes the Year 6 "It's your Move" initiative covering over 25% of primary schools in Peterborough. CROPS works on a regular basis in some secondary schools in Peterborough but visits most of them during the year with special events such

## **CROPS**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 JULY 2022**

#### **Achievements and performance (continued)**

as GSUS live project or one-off RE days. Together events are held monthly to encourage young Christian people in their life, whereas the two Letton residentials are often highlights or turning points in their lives.

We continued to REACH, RESOURCE, RELEASE and RESTORE young people as our public benefit.

#### **Financial review and reserves**

CROPS has been supported by churches, individuals and charitable trusts throughout the year. Gifts from legacies have helped to sustain the work and it is encouraging that supporters remember us in this way. The Trustees remain cautious about the financial health of the charity and the need for sustained financial backing.

The Trust continues to have reserves at least equal to three months of direct costs as per the reserves policy.

#### **Future plans**

The trustees continue to review activities and risks and have tried to ensure that the traditional areas of activity continue not to be impacted.

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

Charity law requires the trustees to prepare statements of accounts for each financial year. We submit these for Independent Examination. In preparing those financial statements, we are mindful of the requirement for the trustees to:

1. select suitable accounting policies and apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are committed to keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that financial statements comply with the Charities Act 2011.

On behalf of the Trustees on 23rd May 2023

R Walker  
**Chair of Trustees**

# **CROPS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CROPS TRUST FOR THE YEAR ENDED 31 JULY 2022**

I report on the accounts of the charity for the year ended 31 July 2022 which are set out on pages 5 to 12.

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

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act ; and
- state whether particular matters have come to my attention

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

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Dawson

Dated : 24th May 2023

## CROPS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2022

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Donations and Legacies	2	75,253	27,430	102,683	98,607
<b><u>Income from charitable activities</u></b>					
Activities in the furtherance of the charity/s objects	3	5,479	0	5,479	3,274
<b>Total income</b>		<u>80,732</u>	<u>27,430</u>	<u>108,162</u>	<u>101,881</u>
Expenditure on					
Delivery of charitable objects	4	48,605	30,455	79,059	76,752
Support costs	5	21,249	1,400	22,649	15,839
<b>Total expenditure</b>	6	<u>69,853</u>	<u>31,855</u>	<u>101,708</u>	<u>92,591</u>
<b>Net income(expenditure) for the year</b>		10,879	(4,425)	6,454	9,290
<b>Balances brought forward at 1 August 2021</b>		37,813	(2,512)	35,301	26,011
Transfer between Funds		(14,472)	14,472	0	0
<b>Balances carried forward at 31 July 2022</b>		<u>34,220</u>	<u>7,535</u>	<u>41,755</u>	<u>35,301</u>

# CROPS

## BALANCE SHEET AS AT 31 JULY 2022

	Note	2022	2021
<b>Fixed Assets</b>			
Tangible assets	7	786	733
<b>Current Assets</b>			
Debtors	8	25,037	24,226
Cash at bank and in hand		<u>17,447</u>	<u>11,805</u>
		42,484	36,031
<b>Creditors:</b>			
amounts falling due within one year	9	<u>(1,515)</u>	<u>(1,463)</u>
<b>Net Current Assets</b>		40,969	34,568
<b>Net Assets</b>		<u>41,755</u>	<u>35,301</u>
<b>Income Funds</b>			
<b>Restricted Funds</b>	11	7,535	(2,513)
<b>Unrestricted funds:</b>			
Other charitable funds		34,220	37,814
		<u>41,755</u>	<u>35,301</u>

The financial statements were approved by the Trustees on 23rd May 2023

**R Walker**  
Trustee

**N Burroughs**  
Treasurer

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

### 1 Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

### 1.1 Income

All income is accounted for gross when receipt is probable and capable of financial measurement.

### 1.2 Resources Expended

All resources expended are accounted for gross, and in the period in which they are incurred.

### 1.3 Voluntary Income

The charity benefits from many voluntary hours and unclaimed out-of-pocket expenses contributed by a number of supporters. It would be impossible to place a value on all these gifts in kind for which the charity is extremely grateful.

### 1.4 Expenditure

Expenditure is directly attributed to the relevant heading where possible.

### 1.5 Support Costs

Support costs comprise service costs incurred centrally in support of project work.

### 1.6 Fixed Assets

Fixed assets are included at transferred value or cost. There are no uncapitalised fixed assets.

### 1.7 Depreciation

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated at the following rate:

Office equipment	25% pa straight line
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### 1.8 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### 1.9 Pension Costs

The pension costs charged in the financial statements represent the contributions payable by the charity during the year in accordance with FRS 17.

### 1.10 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds would be unrestricted funds set aside at the discretion of the trustees for specific purposes.

### 1.11 Restricted Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The restricted funds are set out in the notes to the accounts.

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

### 2 Donations and similar income

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Churches and groups	18,109	27,430	45,539	46,824
Individuals (Gift Aid)	27,860	-	27,860	38,670
Individuals (Non-Gift Aid)	2,786	-	2,786	2,555
Legacy	19,562	-	19,562	
Tax reclaimed on Gift Aid	6,936	-	6,936	9,566
Sundry receipts	1	-	1	992
	<u>75,253</u>	<u>27,430</u>	<u>102,683</u>	<u>98,607</u>

### 3 Activities in furtherance of the charity's objects

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Letton Hall houseparties	5,479	-	5,479	3,274
	<u>5,479</u>	<u>0</u>	<u>5,479</u>	<u>3,274</u>

### 4 Charitable activities: direct costs

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Staff costs	39,619	30,455	70,073	68,224
Staff travel and other expenses	1,293	-	1,293	1,424
Letton Hall houseparties costs	7,337	-	7,337	5,595
Special events	356	-	356	1,509
	<u>48,605</u>	<u>30,455</u>	<u>79,059</u>	<u>76,752</u>

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

### 5 Charitable activities: support costs

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 .
Office accommodation	11,163	-	11,163	8,154
Staff development	962	-	962	721
Resources and materials	4,006	200	4,206	1,988
Insurance	1,015	700	1,715	1,841
Postage and telephone	2,048	-	2,048	1,805
Printing and stationery	742	-	742	133
Office equipment maintenance & depreciation	501	-	501	612
Sundry expenses	810	500	1,310	585
	<u>21,249</u>	<u>1,400</u>	<u>22,649</u>	<u>15,839</u>

### 6 Analysis of Expenditure

	Staff costs £	Depreciation £	Overheads £	Total 2022 £	Total 2021 £
Charitable activities: direct costs (note 4)	70,073	-	8,986	79,059	76,752
Charitable activities: support costs (note 5)	-	487	22,162	22,649	15,839
	<u>70,073</u>	<u>487</u>	<u>31,148</u>	<u>101,708</u>	<u>92,591</u>

## CROPS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

	<b>Equipment</b>
	<b>£</b>
<b>7 Fixed Assets</b>	
<b>Cost</b>	
At 1 August 2021	6,858
Additions	540
At 31 July 2022	<u>7,398</u>
<b>Depreciation</b>	
At 1 August 2021	6,125
Charge for the year	487
At 31 July 2022	<u>6,612</u>
<b>Net Book Value</b>	
At 31 July 2022	<u>786</u>
At 31 July 2021	<u>733</u>

The closing net book value represents office and other equipment, which is used both for management and administration as well as direct charitable purposes.

<b>8 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income tax repayable	24,269	23,278
Insurance prepaid	768	948
	<u>25,037</u>	<u>24,226</u>
<b>9 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
HM Revenue & Customs - PAYE & NI	993	959
Other creditors	522	504
	<u>1,515</u>	<u>1,463</u>

## CROPS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

#### 10 Pensions

The charity contributes to staff members' personal pension plans at a rate based on a percentage of gross salary. The total cost to the charity in the year was £ 6,190 (2021 : £6,087)

#### 11 Restricted funds

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
Mentoring Project	(5,548)	22,930	(31,854)	14,472	0
Street Invasion/Mission Academy	1,035	-	-	-	1,035
Together Marquee	2,000	4,500	-	-	6,500
	<u>(2,513)</u>	<u>27,430</u>	<u>(31,854)</u>	<u>14,472</u>	<u>7,535</u>

#### 12 Analysis of net assets between funds

Fund balances at 31 July 2022 are represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	786	-	786
Current assets	34,949	7,535	42,484
Current liabilities	(1,515)	0	(1,515)
	<u>34,220</u>	<u>7,535</u>	<u>41,755</u>

#### 13 Transactions with trustees and connected persons

No trustee or connected person received any remuneration either directly or indirectly.

The trustees were not entitled to and received no remuneration from the charity during the year.

Included within donations received are gifts received from trustees

## CROPS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

#### 14 Trustees' expenses

During the year, no trustees received reimbursement of expenses.

#### 15 Employee emoluments

	2022	2021
	£	£
Salaries	61,934	60,264
Social security costs	1,950	1,873
Pension costs	6,190	6,087
Total emoluments	<u>70,073</u>	<u>68,224</u>

No employee received £50,000 per annum or more

Average number of employees	<u>2</u>	<u>2</u>
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**CROPS**

England & Wales - Charity number 1157651

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# Accounts

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Charity Registration No 1157651

**CROPS**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

## CROPS

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Balance Sheet	6
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## **CROPS**

### **TRUSTEES AND OFFICERS**

<b>Trustees</b>	S Warburton N Burroughs J Burney R Burney J Ratcliffe F A Smith N Taylor R Walker	Chairman Treasurer
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<b>Address</b>	The CROPS Centre 68a Westgate Peterborough PE1 1RG
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**Charity Registration No** 1157651

**Independent Examiner** D Dawson

<b>Bankers</b>	Lloyds Bank plc 202 High Street Lincoln LN5 7AP
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# **CROPS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2021**

The trustees present their report and the audited accounts for the year ended 31 July 2021

### **History**

The charity was formed on 30th June 2014 to advance the Christian faith for the public benefit in particular but not exclusively in schools and churches in Peterborough and the surrounding areas. It continues the activities of The Crops Trust (No. 801877) which were transferred on 31st July 2014. Thus, the activity has continued for over 30 years.

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation governed by a Board of Trustees.

The trustees of the charity during the year were as follows:

S Warburton	Chairman
N Burroughs	Treasurer
J Burney	
R Burney	
J Ratcliffe	
F A Smith	
N Taylor	
R Walker	

The minimum number of trustees is three and the maximum is twelve, being appointed by a resolution of the trustees. They remain an effective body with a diverse skill set, which is important under the current circumstances.

The Board of Trustees meet at least four times per year and regularly receive reports of the activities undertaken. The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to lessen these risks. These are reviewed on a regular basis.

### **Achievements and performance**

Like many organisations, we thought that 2021 would be "business as usual" for CROPS as the pandemic impact lessened after the destabilising way our 2020 programmes and plans had been ravaged.

As Trustees we acknowledge the resilience of our staff and the ongoing, unrelenting commitment of our volunteers as they extended "short-term" alternatives into established programmes- they continued to think innovatively and reacted at short notice to changing pandemic levels and government advice, "Day" events rather than residentials, Zoom meetings instead of houseparties, online cell groups...all temporary responses in areas where we wanted to ensure that young people felt supported . All this has been made possible by levels of financial support that have remained bouyant through the year.

We continued to work with young people in most schools and churches we had previously engaged with - socially distanced, outside, online, by telephone, in-person. REACH, RESOURCE, RELEASE and RESTORE continued

## **CROPS**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 JULY 2021**

#### **Achievements and performance (continued)**

to be our watchwords and this mission remains our commitment to the younger people of Greater Peterborough. As Trustees we are looking forward to a future where we build on the programme elements from the pandemic and ally them with established areas of operation and take advantage - in God's strength - of the opportunities that He is creating for us.

#### **Financial review and reserves**

The Trustees remain positive about the financial health of the charity and particularly value the work done by staff and volunteers to engage effectively with grant-making bodies.

The Trust continues to have reserves at least equal to three months of direct costs as per the reserves policy.

#### **Future plans**

The trustees continue to review activities and, with the mentoring activity, have tried to ensure that the traditional areas of activity are not impacted.

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

Charity law requires the trustees to prepare statements of accounts for each financial year. We submit these for Independent Examination. In preparing those financial statements, we are mindful of the requirement for the trustees to:

1. select suitable accounting policies and apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are committed to keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that financial statements comply with the Charities Act 2011.

On behalf of the Trustees on 3rd May 2022

S Warburton  
**Chairman of Trustees**

# **CROPS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CROPS TRUST FOR THE YEAR ENDED 31 JULY 2021**

I report on the accounts of the charity for the year ended 31 July 2021 which are set out on pages 5 to 12.

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

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act ; and
- state whether particular matters have come to my attention

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

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Dawson

Dated : 5th May 2022

## CROPS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Donations and Legacies	2	54,006	44,601	98,607	88,458
<b><u>Income from charitable activities</u></b>					
Activities in the furtherance of the charity/s objects	3	3,274	0	3,274	17,590
<b>Total income</b>		<u>57,280</u>	<u>44,601</u>	<u>101,881</u>	<u>106,048</u>
Expenditure on					
Delivery of charitable objects	4	46,151	30,601	76,752	86,613
Support costs	5	14,439	1,400	15,839	19,766
<b>Total expenditure</b>	6	<u>60,590</u>	<u>32,001</u>	<u>92,591</u>	<u>106,379</u>
<b>Net income(expenditure) for the year</b>		(3,310)	12,600	9,290	(331)
<b>Balances brought forward at 1 August 2020</b>		41,123	(15,112)	26,011	26,342
Transfer between Funds		0	0	0	0
<b>Balances carried forward at 31 July 2021</b>		<u>37,813</u>	<u>(2,512)</u>	<u>35,301</u>	<u>26,011</u>

# CROPS

## BALANCE SHEET AS AT 31 JULY 2021

	Note	2021	2020
<b>Fixed Assets</b>			
Tangible assets	7	733	574
<b>Current Assets</b>			
Debtors	8	24,226	17,920
Cash at bank and in hand		<u>11,805</u>	<u>9,017</u>
		36,031	26,937
<b>Creditors:</b>			
amounts falling due within one year	9	<u>(1,463)</u>	<u>(1,500)</u>
<b>Net Current Assets</b>		34,568	25,437
<b>Net Assets</b>		<u><u>35,301</u></u>	<u><u>26,011</u></u>
<b>Income Funds</b>			
<b>Restricted Funds</b>	11	(2,513)	(15,112)
<b>Unrestricted funds:</b>			
Other charitable funds		37,814	41,123
		<u><u>35,301</u></u>	<u><u>26,011</u></u>

The financial statements were approved by the Trustees on 3rd May 2022

**S Warburton**  
Trustee

**N Burroughs**  
Treasurer

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

### 1 Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

### 1.1 Income

All income is accounted for gross when receipt is probable and capable of financial measurement.

### 1.2 Resources Expended

All resources expended are accounted for gross, and in the period in which they are incurred.

### 1.3 Voluntary Income

The charity benefits from many voluntary hours and unclaimed out-of-pocket expenses contributed by a number of supporters. It would be impossible to place a value on all these gifts in kind for which the charity is extremely grateful.

### 1.4 Expenditure

Expenditure is directly attributed to the relevant heading where possible.

### 1.5 Support Costs

Support costs comprise service costs incurred centrally in support of project work.

### 1.6 Fixed Assets

Fixed assets are included at transferred value or cost. There are no uncapitalised fixed assets.

### 1.7 Depreciation

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated at the following rate:

Office equipment	25% pa straight line
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### 1.8 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### 1.9 Pension Costs

The pension costs charged in the financial statements represent the contributions payable by the charity during the year in accordance with FRS 17.

### 1.10 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds would be unrestricted funds set aside at the discretion of the trustees for specific purposes.

### 1.11 Restricted Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The restricted funds are set out in the notes to the accounts.

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

### 2 Donations and similar income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Churches and groups	14,723	32,101	46,824	47,905
Individuals (Gift Aid)	28,670	10,000	38,670	31,210
Individuals (Non-Gift Aid)	2,555	0	2,555	1,594
Tax reclaimed on Gift Aid	7,066	2,500	9,566	7,720
Sundry receipts	992		992	29
	<u>54,006</u>	<u>44,601</u>	<u>98,607</u>	<u>88,458</u>

### 3 Activities in furtherance of the charity's objects

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Letton Hall houseparties	3,274	0	3,274	17,590
	<u>3,274</u>	<u>0</u>	<u>3,274</u>	<u>17,590</u>

### 4 Charitable activities: direct costs

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Staff costs	37,953	30,271	68,224	68,034
Staff travel and other expenses	1,094	330	1,424	2,359
Letton Hall houseparties costs	5,595	0	5,595	15,890
Special events	1,509	0	1,509	330
	<u>46,151</u>	<u>30,601</u>	<u>76,752</u>	<u>86,613</u>

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

### 5 Charitable activities: support costs

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 .
Office accommodation	8,154	-	8,154	7,975
Staff development	721	-	721	349
Resources and materials	1,788	200	1,988	3,653
Insurance	1,141	700	1,841	2,127
Postage and telephone	1,805	-	1,805	1,862
Printing and stationery	133	-	133	1,569
Office equipment maintenance & depreciation	612	-	612	695
Sundry expenses	85	500	585	1,536
	<u>14,439</u>	<u>1,400</u>	<u>15,839</u>	<u>19,766</u>

### 6 Analysis of Expenditure

	Staff costs £	Depreciation £	Overheads £	Total 2021 £	Total 2020 £
Charitable activities: direct costs (note 4)	68,224	-	8,528	76,752	86,613
Charitable activities: support costs (note 5)	-	414	15,425	15,839	19,766
	<u>68,224</u>	<u>414</u>	<u>23,953</u>	<u>92,591</u>	<u>106,379</u>

## CROPS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

		Equipment
		£
<b>7</b>	<b>Fixed Assets</b>	
	<b>Cost</b>	
	At 1 August 2020	6,095
	Additions	763
	At 31 July 2021	<u>6,858</u>
	<b>Depreciation</b>	
	At 1 August 2020	5,521
	Charge for the year	604
	At 31 July 2021	<u>6,125</u>
	<b>Net Book Value</b>	
	At 31 July 2021	<u>733</u>
	At 31 July 2020	<u>574</u>

The closing net book value represents office and other equipment, which is used both for management and administration as well as direct charitable purposes.

<b>8</b>	<b>Debtors</b>	<b>2021</b>	<b>2020</b>
		£	£
	Income tax repayable	23,278	16,626
	Insurance prepaid	948	894
	Other	0	400
		<u>24,226</u>	<u>17,920</u>
<b>9</b>	<b>Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		£	£
	HM Revenue & Customs - PAYE & NI	959	1,002
	Other creditors	504	498
		<u>1,463</u>	<u>1,500</u>

## CROPS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

#### 10 Pensions

The charity contributes to staff members' personal pension plans at a rate based on a percentage of gross salary. The total cost to the charity in the year was £ 6,087 (2020 : £5,959)

#### 11 Restricted funds

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
Mentoring Project	(16,147)	42,601	(32,002)		(5,548)
Street Invasion/Mission Academy	1,035				1,035
Together Marquee		2,000			2,000
	<u>(15,112)</u>	<u>44,601</u>	<u>(32,002)</u>	<u>0</u>	<u>(2,513)</u>

#### 12 Analysis of net assets between funds

Fund balances at 31 July 2021 are represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	733	-	733
Current assets	38,544	(2,513)	36,031
Current liabilities	(1,463)	0	(1,463)
	<u>37,814</u>	<u>(2,513)</u>	<u>35,301</u>

#### 13 Transactions with trustees and connected persons

No trustee or connected person received any remuneration either directly or indirectly.

The trustees were not entitled to and received no remuneration from the charity during the year.

Included within donations received are gifts received from trustees

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

### 14 Trustees' expenses

During the year, no trustees received reimbursement of expenses.

### 15 Employee emoluments

	2021	2020
	£	£
Salaries	60,264	59,275
Social security costs	1,873	2,800
Pension costs	6,087	5,959
Total emoluments	<u>68,224</u>	<u>68,034</u>

No employee received £50,000 per annum or more

Average number of employees

<u>2</u>	<u>2</u>
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**CROPS**

England & Wales - Charity number 1157651

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# Accounts

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Charity Registration No 1157651

**CROPS**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2020**

## CROPS

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# **CROPS**

## **TRUSTEES AND OFFICERS**

### **Trustees**

S Warburton  
N Burroughs  
J Burney  
R Burney  
J Ratcliffe  
F A Smith  
N Taylor  
R Walker

Chairman  
Treasurer

### **Address**

The CROPS Centre  
68a Westgate  
Peterborough  
PE1 1RG

### **Charity Registration No.**

1157651

### **Independent Examiner**

D Dawson

### **Bankers**

Lloyds Bank plc  
202 High Street  
Lincoln  
LN5 7AP

# **CROPS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2020**

The trustees present their report and the audited accounts for the year ended 31 July 2020

### **History**

The charity was formed on 30th June 2014 to advance the Christian faith for the public benefit in particular but not exclusively in schools and churches in Peterborough and the surrounding areas. It continues the activities of The Crops Trust (No. 801877) which were transferred on 31st July 2014. Thus, the activity has continued for over 30 years.

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation governed by a Board of Trustees.

The trustees of the charity during the year were as follows:

S Warburton	Chairman
N Burroughs	Treasurer
J Burney	
R Burney	
J Ratcliffe	
F A Smith	
N Taylor	
R Walker	

The minimum number of trustees is three and the maximum is twelve, being appointed by a resolution of the trustees. They remain an effective body with a diverse skill set, which is important under the current circumstances.

The Board of Trustees meet at least four times per year and regularly receive reports of the activities undertaken. The trustees have examined the major strategic, business and operational risk which the charity faces and confirm that systems have been established to lessen these risks. These are reviewed on a regular basis.

### **Achievements and performance**

CROPS is committed to sharing the good news of Jesus in all it does. CROPS has always sought to "move with the times", moving away from tired approaches and outdated ways of working. As Trustees we believe this is one of the reasons why the organisation has continued to thrive as it starts its 4th decade of operation. The challenge of 2020 was a significant one for an organisation that primarily worked face-to-face with large groups and individual young people, having to find new ways to engage with them when that environment was no longer available.

Like many organisations, CROPS moved online and outside. When outdoor gatherings were permitted, then we offered regular and much valued opportunities for small groups of young people to gather to be supported by CROPS and to support each other. Many of our regular events became Zoom-based and it was testimony to the skills and adaptability of the staff and volunteers that this happened smoothly, effectively and with a large amount of innovation. Our Annual Celebration for supporters was taken online, our half term houseparty became a TV channel and mentoring sessions continued by phone. Resources have been invested into equipment to sustain this online

# **CROPS**

## **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 JULY 2020**

### **Achievements and performance (continued)**

presence which will become an additional element of CROPS' ongoing offering once lockdown ceases.

Whilst individuals and charitable trusts have continued to contribute in a way that has sustained the charity in this difficult year, it has been less clear how our financial backing from churches would "hold up" as they faced multiple challenges to their finances. We hope that 2021 will see a rebalancing of this support reliance.

### **Financial review and reserves**

The Trustees remain positive about the financial health of the charity and particularly value the work done by staff and volunteers to engage effectively with grant-making bodies.

The Trust continues to have reserves equal to three months of direct costs as per its policy.

### **Future plans**

The trustees continue to review activities and, with the mentoring activity, have tried to ensure that the traditional areas of activity are not impacted.

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

Charity law requires the trustees to prepare statements of accounts for each financial year. We submit these for Independent Examination. In preparing those financial statements, we are mindful of the requirement for the trustees to:

1. select suitable accounting policies and apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are committed to keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that financial statements comply with the Charities Act 2011.

On behalf of the trustees dated on 4th May 2021

S Warburton  
**Chairman of Trustees**

## **CROPS**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CROPS TRUST FOR THE YEAR ENDED 31 JULY 2020**

I report on the accounts of the charity for the year ended 31 July 2020 which are set out on pages 5 to 12.

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

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act ; and
- state whether particular matters have come to my attention

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

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Dawson

Dated : 5th May 2021

## CROPS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2020

	Note	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Donations and Legacies	2	57,069	31,389	88,458	74,665
<b><u>Income from charitable activities</u></b>					
Activities in the furtherance of the charity/s objects	3	17,590	0	17,590	14,185
<b><u>Total income</u></b>		<u>74,659</u>	<u>31,389</u>	<u>106,048</u>	<u>88,850</u>
Expenditure on					
Delivery of charitable objects	4	54,632	31,981	86,613	88,347
Support costs	5	18,366	1,400	19,766	20,055
<b><u>Total expenditure</u></b>	6	<u>72,998</u>	<u>33,381</u>	<u>106,379</u>	<u>108,402</u>
<b>Net income(expenditure) for the year</b>		1,661	(1,992)	(331)	(19,552)
<b>Balances brought forward at 1 August 2019</b>		39,462	(13,120)	26,342	45,894
Transfer between Funds		0	0	0	0
<b>Balances carried forward at 31 July 2020</b>		<u>41,123</u>	<u>(15,112)</u>	<u>26,011</u>	<u>26,342</u>

# CROPS

## BALANCE SHEET AS AT 31 JULY 2020

	Note	2020	2019
<b>Fixed Assets</b>			
Tangible assets	7	574	988
<b>Current Assets</b>			
Debtors	8	17,920	18,963
Cash at bank and in hand		<u>9,017</u>	<u>9,359</u>
		26,937	28,322
<b>Creditors:</b>			
amounts falling due within one year	9	<u>(1,500)</u>	<u>(2,968)</u>
<b>Net Current Assets</b>		25,437	25,354
<b>Net Assets</b>		<u>26,011</u>	<u>26,342</u>
<b>Income Funds</b>			
<b>Restricted Funds</b>	11	(15,112)	(13,120)
<b>Unrestricted funds:</b>			
Other charitable funds		41,123	39,462
		<u>26,011</u>	<u>26,342</u>

The financial statements were approved by the Trustees on 4th May 2021

**S Warburton**  
Trustee

**N Burroughs**  
Treasurer

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2020

### 1 Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

### 1.1 Income

All income is accounted for gross when receipt is probable and capable of financial measurement.

### 1.2 Resources Expended

All resources expended are accounted for gross, and in the period in which they are incurred.

### 1.3 Voluntary Income

The charity benefits from many voluntary hours and unclaimed out-of-pocket expenses contributed by a number of supporters. It would be impossible to place a value on all these gifts in kind for which the charity is extremely grateful.

### 1.4 Expenditure

Expenditure is directly attributed to the relevant heading where possible.

### 1.5 Support Costs

Support costs comprise service costs incurred centrally in support of project work.

### 1.6 Fixed Assets

Fixed assets are included at transferred value or cost. There are no uncapitalised fixed assets.

### 1.7 Depreciation

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated at the following rate:

Office equipment	25% pa straight line
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### 1.8 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### 1.9 Pension Costs

The pension costs charged in the financial statements represent the contributions payable by the charity during the year in accordance with FRS 17.

### 1.10 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds would be unrestricted funds set aside at the discretion of the trustees for specific purposes.

### 1.11 Restricted Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The restricted funds are set out in the notes to the accounts.

## CROPS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2020

#### 2 Donations and similar income

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Churches and groups	29,016	18,889	47,905	27,106
Individuals (Gift Aid)	21,210	10,000	31,210	33,400
Individuals (Non-Gift Aid)	1,594	0	1,594	5,565
Tax reclaimed on Gift Aid	5,220	2,500	7,720	8,106
Sundry receipts	29		29	488
	<u>57,069</u>	<u>31,389</u>	<u>88,458</u>	<u>74,665</u>

#### 3 Activities in furtherance of the charity's objects

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Letton Hall houseparties	17,590	0	17,590	14,185
	<u>17,590</u>	<u>0</u>	<u>17,590</u>	<u>14,185</u>

#### 4 Charitable activities: direct costs

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Staff costs	36,399	31,635	68,034	67,166
Staff travel and other expenses	2,013	346	2,359	3,708
Letton Hall houseparties costs	15,890	0	15,890	15,666
Special events	330	0	330	1,807
	<u>54,632</u>	<u>31,981</u>	<u>86,613</u>	<u>88,347</u>

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2020

### 5 Charitable activities: support costs

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 .
Office accommodation	7,975	-	7,975	8,941
Staff development	349	-	349	1,215
Resources and materials	3,453	200	3,653	2,199
Insurance	1,427	700	2,127	1,678
Postage and telephone	1,862	-	1,862	1,378
Printing and stationery	1,569	-	1,569	841
Office equipment maintenance & depreciation	695	-	695	1,542
Sundry expenses	1,036	500	1,536	2,261
	<u>18,366</u>	<u>1,400</u>	<u>19,766</u>	<u>20,055</u>

### 6 Analysis of Expenditure

	Staff costs £	Depreciation £	Overheads £	Total 2020 £	Total 2019 £
Charitable activities: direct costs (note 4)	68,034	-	18,579	86,613	88,347
Charitable activities: support costs (note 5)	-	414	19,352	19,766	20,055
	<u>68,034</u>	<u>414</u>	<u>37,931</u>	<u>106,379</u>	<u>108,402</u>

## CROPS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2020

	<b>Equipment</b>
	<b>£</b>
<b>7 Fixed Assets</b>	
<b>Cost</b>	
At 1 August 2019	6,095
Additions	
At 31 July 2020	<u>6,095</u>
<b>Depreciation</b>	
At 1 August 2019	5,107
Charge for the year	414
At 31 July 2020	<u>5,521</u>
<b>Net Book Value</b>	
At 31 July 2020	<u>574</u>
At 31 July 2019	<u>988</u>

The closing net book value represents office and other equipment, which is used both for management and administration as well as direct charitable purposes.

<b>8 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Income tax repayable	16,626	17,336
Insurance prepaid	894	827
Other	400	800
	<u>17,920</u>	<u>18,963</u>
<b>9 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
HM Revenue & Customs - PAYE & NI	1,002	1,368
Other creditors	498	1,600
	<u>1,500</u>	<u>2,968</u>

# CROPS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2020

### 10 Pensions

The charity contributes to staff members' personal pension plans at a rate based on a percentage of gross salary. The total cost to the charity in the year was £5,959

### 11 Restricted funds

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
Mentoring Project	(14,155)	31,389	(33,381)		(16,147)
Street Invasion/Mission Academy	1,035				1,035
	<u>(13,120)</u>	<u>31,389</u>	<u>(33,381)</u>	<u>0</u>	<u>(15,112)</u>

### 12 Analysis of net assets between funds

Fund balances at 31 July 2020 are represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	574	-	574
Current assets	42,049	(15,112)	26,937
Current liabilities	(1,500)	0	(1,500)
	<u>41,123</u>	<u>(15,112)</u>	<u>26,011</u>

### 13 Transactions with trustees and connected persons

No trustee or connected person received any remuneration either directly or indirectly.

The trustees were not entitled to and received no remuneration from the charity during the year.

Included within donations received are gifts received from trustees

## CROPS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2020

#### 14 Trustees' expenses

During the year, no trustees received reimbursement of expenses.

15 Employee emoluments	2020 £	2019 £
Salaries	59,275	56,648
Social security costs	2,800	2,671
Pension costs	5,959	5,847
Total emoluments	<u>68,034</u>	<u>65,166</u>

No employee received £50,000 per annum or more

Average number of employees	<u>2</u>	<u>2</u>
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