

Charity Registration No 1157651

CROPS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

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TRUSTEES AND OFFICERS

Trustees	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

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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

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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

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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
<u>Income from charitable activities</u>					
Activities in the furtherance of the charity's objects	3	5,479	0	5,479	3,274
<u>Total income</u>		<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
Total expenditure	6	<u>69,853</u>	<u>31,855</u>	<u>101,708</u>	<u>92,591</u>
Net income(expenditure) for the year		10,879	(4,425)	6,454	9,290
Balances brought forward at 1 August 2021		37,813	(2,512)	35,301	26,011
Transfer between Funds		(14,472)	14,472	0	0
Balances carried forward at 31 July 2022		<u>34,220</u>	<u>7,535</u>	<u>41,755</u>	<u>35,301</u>

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BALANCE SHEET AS AT 31 JULY 2022

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

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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.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

2 Donations and similar income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
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

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
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

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
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>

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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>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

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

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

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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

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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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