

# CROSBY TOGETHER

England & Wales · Charity number 1168932

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-08-26

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

## Contact

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**Address** Crosby One Centre  
Digby Street  
Scunthorpe  
DN15 7LU

**Phone** 01724277757

## Activities

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**Objects:** 1. THE OBJECTS OF THE CIO ARE TO FURTHER OR BENEFIT THE RESIDENTS OF NORTH LINCOLNSHIRE AND IN PARTICULAR CROSBY, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY OR OTHER AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS. 2. TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

**Activities:** The charity's primary purpose is to further or benefit the residents of North Lincolnshire and in particular the Crosby area of Scunthorpe. Connecting residents, local authorities, voluntary and other organisations in an effort to advance education and to provide facilities in the interests of social welfare and life improvement. The charity operates a community centre and runs centre activities.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Accommodation/housing, Recreation
- **Who:** The General Public/mankind

## Geography

- North Lincolnshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£170,958	£172,200	-	-
2024-03-31	£121,578	£137,696	-	-
2023-03-31	£190,130	£226,731	-	-
2022-03-31	£190,054	£91,407	-	-
2021-03-31	£73,346	£50,245	-	-

## Trustees

Name	Role	Appointed
MARTYN PAUL WHITEHOUSE	Chair	2016-11-17
ANNE COOK		2016-11-17
Eva Louise Young		2023-05-31
MRS SUE WHITEHOUSE		2016-11-17
PAULA ANN GRAVEL		2016-11-17
Rev Jenny Camm		2024-07-30

**CROSBY TOGETHER**

England & Wales - Charity number 1168932

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# Accounts

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Charity registration number Charity Registration Number: CE008652

NAME AND ADMINISTRATIVE INFORMATION

Charity name  
1111111111  
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1111111111

**CROSBY TOGETHER**

(Registered 30/11/2014)

Charity number

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

Principal address

**FOR THE YEAR ENDED 31 MARCH 2025**

1111111111  
1111111111  
1111111111

Independent year-end

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**CROSBY TOGETHER**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Mr M Whitehouse

S Whitehouse

A Cook

J Tong

P Gravel

Ms E Young

Rev J Camm

(Appointed 30 July 2024)

**Charity number**

Charity Registration Number: CE008652

**Principal address**

Crosby One Centre

Digby Street

Scunthorpe

DH15 7LU

**Independent examiner**

TC Group

20 Commerce Road

Lynch Wood

Peterborough

Cambridgeshire

England

PE2 6LR

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**CROSBY TOGETHER**

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## **CROSBY TOGETHER**

### **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's primary purpose is to further or benefit the residents of North Lincolnshire and in particular the Crosby area of Scunthorpe. Connecting residents, local authorities, voluntary and other organisations in an effort to advance education and to provide facilities in the interests of social welfare and life improvement. The charity operates a community centre and runs centre activities and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

We continue to strive to serve all the local community of Crosby whilst also providing a wider benefit to the North Lincolnshire residents. However, our primary focus remains on making a positive and lasting impact on the lives of those in Crosby a community recognised as one of the most ethnically diverse and economically deprived in the greater Lincolnshire area.

#### **Refugee Resettlement and ESOL Community Project**

Again, this year one of our standout achievements has been a community-based ESOL and integration work supporting adults who need English language skills to participate more fully in everyday life. While the project was originally established to support refugee resettlement, it is intentionally inclusive and is attended by a wider group of learners with ESOL needs.

The programme combines structured English language tuition with regular group activities designed to build confidence, routine and social connection. These include weekly conversation-led sessions, shared activities such as "Cooking Around the World", and peer support spaces including men's groups. Attendance averages around 30 participants each week, with a stable core group and natural levels of attrition and new joiners over time.

In addition to group activity, the project provides practical, one-to-one support to individuals navigating everyday life challenges such as housing, banking, form completion and access to local services. This responsive support helps remove practical barriers that often prevent people with limited English from progressing independently and engage more confidently with their local community.

Towards the end of the year our ESOL Lead left due to funding uncertainty. We did manage to secure funding after she left, and the work has continued using existing staff and volunteers.

## **CROSBY TOGETHER**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Building a Trusted Community Space**

We still attract a range of community groups using the buildings amenities. They view the Centre as a safe place and help secure our financial stability. These groups come from a wide spectrum of the ethnic communities such as the Polish Academy, East Timor, the Bangladeshi Welfare Association, three faith-based organisations and many others.

Family Nights providing a safe space for children and parents to attend and receive help and guidance with homework and social skills. And the Fresh -Food project continues to serve the needs of the community.

Once again, we were able to do some valuable work around Trauma Informed Practice and Spaces in conjunction with our local Council and local training provider Metanoia Training and Consultancy Ltd. The piece of work under the Council's Community Cohesion banner was entitled 'Understanding You, Understanding Me' and drew together people from different ethnicities, religions, gender bias and ages from our immediate community and was really well received.

#### **Infrastructure Improvements**

##### **Doors and Windows**

We completed a major upgrade to our building through the replacement of external doors and windows. Funding support was essential in meeting a shortfall and ensuring the work could be completed to a suitable standard, we were grateful to Grant Funders without whose input this sizeable improvement to our building could not have taken place.

The improvements have had clear practical benefits. The upgraded frontage has significantly improved the appearance of the building, making it more welcoming and helping to encourage footfall from the local community. Internally, the new doors and windows have improved heat retention, creating a more comfortable environment for activities and reducing ongoing energy costs.

These upgrades have strengthened the sustainability of the building, lowering running costs and improving the quality of the space used by participants, volunteers and staff across all our activities.

#### **Financial Stewardship and Trustee Support**

The Trustees are acutely aware of the financial challenges we face, particularly given the current economic climate.

We did receive a substantial grant from the Post Code Lottery during this financial year, much of it carried forward and used for further capital projects in 2025.

We are committed to increasing our rental income and securing the funding necessary to sustain and expand the Centre's vital work.

**CROSBY TOGETHER**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**Financial review**

The Trustees are pleased to report a significant improvements in our financial position this year and we continue to seek further opportunities to serve our community. In the longer term we are considering how we can meet the significant needs of our local area.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The charity is a CIO which was registered on 26 August 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M Whitehouse

S Whitehouse

A Cook

J Tong

P Gravel

Ms E Young

Rev J Camm

(Appointed 30 July 2024)

The trustees' report was approved by the Board of Trustees.



Mr M Whitehouse

Trustee

Dated: 9/1/2026

**CROSBY TOGETHER**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF CROSBY TOGETHER**

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I report to the trustees on my examination of the financial statements of Crosby Together (the charity) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Marie Craig FCCA**  
**TC Group**

20 Commerce Road  
Lynch Wood  
Peterborough  
Cambridgeshire  
PE2 6LR  
England

Dated: .....

**CROSBY TOGETHER**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	2,675	113,515	116,190	1,145	70,904	72,049
Charitable activities	4	48,294	4,854	53,148	43,824	4,779	48,603
Other trading activities	5	386	-	386	231	-	231
Investments	6	1,234	-	1,234	695	-	695
<b>Total income</b>		<b>52,589</b>	<b>118,369</b>	<b>170,958</b>	<b>45,895</b>	<b>75,683</b>	<b>121,578</b>
<b>Expenditure on:</b>							
Raising funds	7	-	-	-	1,280	-	1,280
Charitable activities	8	45,507	126,693	172,200	66,876	69,540	136,416
<b>Total expenditure</b>		<b>45,507</b>	<b>126,693</b>	<b>172,200</b>	<b>68,156</b>	<b>69,540</b>	<b>137,696</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>7,082</b>	<b>(8,324)</b>	<b>(1,242)</b>	<b>(22,261)</b>	<b>6,143</b>	<b>(16,118)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		305,225	51,312	356,537	327,486	45,169	372,655
<b>Fund balances at 31 March 2025</b>		<b>312,307</b>	<b>42,988</b>	<b>355,295</b>	<b>305,225</b>	<b>51,312</b>	<b>356,537</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

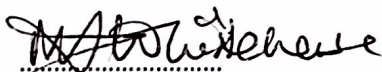
**CROSBY TOGETHER**

**BALANCE SHEET**

**AS AT 31 MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		276,461		292,021
<b>Current assets</b>					
Debtors	15	8,556		31,421	
Cash at bank and in hand		75,344		49,974	
		83,900		81,395	
<b>Creditors: amounts falling due within one year</b>	16	(5,066)		(16,879)	
<b>Net current assets</b>			78,834		64,516
<b>Total assets less current liabilities</b>			355,295		356,537
<b>Net assets excluding pension liability</b>			355,295		356,537
<b>The funds of the charity</b>					
Restricted income funds	17	42,988		51,312	
Unrestricted funds		312,307		305,225	
		355,295		356,537	

The financial statements were approved by the trustees on 9/1/2026



Mr M Whitehouse  
Trustee

**1 Accounting policies**

**Charity information**

The charity is a CIO which was registered on 26 August 2016.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

**1 Accounting policies**

**(Continued)**

1.7 Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	20% reducing balance
Fixtures and fittings	10% straight line
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1 Accounting policies**

(Continued)

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	2,675	-	2,675	1,145	-	1,145
Grant income	-	113,515	113,515	-	70,904	70,904
	<u>2,675</u>	<u>113,515</u>	<u>116,190</u>	<u>1,145</u>	<u>70,904</u>	<u>72,049</u>

CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

**3 Income from donations and legacies (Continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Grants receivable for core activities</b>						
Winerton	-	-	-	-	2,100	2,100
Multiply	-	19,984	19,984	-	29,505	29,505
North Lincs Council - Crosby Transformations	-	53,566	53,566	-	-	-
The Seven Stars Foundation	-	-	-	-	713	713
Toilet project	-	-	-	-	21,871	21,871
Refugee Grant	-	9,965	9,965	-	9,965	9,965
John Warren	-	-	-	-	1,750	1,750
VANL	-	-	-	-	5,000	5,000
Millionaire PostCode	-	30,000	30,000	-	-	-
	-	113,515	113,515	-	70,904	70,904

**4 Income from charitable activities**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Community education &amp; facilities</b>						
Rental income for education, wellbeing and faith	47,438	4,854	52,292	41,631	4,779	46,410
Activity based Funds	856	-	856	2,193	-	2,193
	48,294	4,854	53,148	43,824	4,779	48,603

CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	386	231

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,234	695

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	-	1,280

CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities	2025	2024
	Community education & facilities 2025	Community education & facilities 2024
	£	£
<b>11 Direct costs</b>		
Staff costs	38,672	50,776
Depreciation and impairment	16,702	18,408
Events and cafe costs	(8,532)	8,431
Expenditure related to grants	92,934	5,096
	<u>139,776</u>	<u>82,711</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	27,636	49,180
Governance	4,788	4,525
	<u>172,200</u>	<u>136,416</u>
<b>Analysis by fund</b>		
Unrestricted funds	45,507	66,876
Restricted funds	126,693	69,540
	<u>172,200</u>	<u>136,416</u>
<b>9 Support costs allocated to activities</b>	<b>2025</b>	<b>2024</b>
	£	£
Repairs	6,241	30,616
Utilities	7,962	8,797
Insurance	4,734	2,270
Cleaning	4,487	3,846
Telephone & IT	1,713	1,380
Other admin costs	2,499	2,271
Governance costs	4,788	4,525
	<u>32,424</u>	<u>53,705</u>
<b>Analysed between:</b>		
Community education & facilities	<u>32,424</u>	<u>53,705</u>

**CROSBY TOGETHER**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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<b>10 Net movement in funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	16,702	18,408
	<u>          </u>	<u>          </u>

**11 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**12 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	2	3
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	38,672	50,776
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

**13 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**CROSBY TOGETHER**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**14 Tangible fixed assets**

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2024	260,000	41,752	35,452	9,218	346,422
Additions	-	1,141	-	-	1,141
At 31 March 2025	<u>260,000</u>	<u>42,893</u>	<u>35,452</u>	<u>9,218</u>	<u>347,563</u>
<b>Depreciation and impairment</b>					
At 1 April 2024	20,184	13,950	13,785	6,481	54,400
Depreciation charged in the year	4,796	5,693	3,476	2,737	16,702
At 31 March 2025	<u>24,980</u>	<u>19,643</u>	<u>17,261</u>	<u>9,218</u>	<u>71,102</u>
<b>Carrying amount</b>					
At 31 March 2025	<u>235,020</u>	<u>23,250</u>	<u>18,191</u>	<u>-</u>	<u>276,461</u>
At 31 March 2024	<u>239,816</u>	<u>27,802</u>	<u>21,667</u>	<u>2,736</u>	<u>292,021</u>

The property has been valued by Grice & Hunter Chartered Surveyors.

**15 Debtors**

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	6,446	7,358
Other debtors	350	-
Prepayments and accrued income	1,760	24,063
	<u>8,556</u>	<u>31,421</u>

**16 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Other taxation and social security	258	371
Trade creditors	4,227	14,014
Other creditors	101	-
Accruals and deferred income	480	2,494
	<u>5,066</u>	<u>16,879</u>

CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Fresh Food project	5,735	3,369	(9,104)	-
Family nights	1,560	1,485	(506)	2,539
Multiply	-	19,963	(19,963)	-
NLC Capital and Air Fryer projects	-	53,587	(53,587)	-
Canpack donation	4,000	-	(4,000)	-
Winerton	2,100	-	(2,100)	-
The Seven Stars Foundation	713	-	-	713
John Warren	1,750	-	(1,750)	-
Refugee project	9,965	9,965	(19,930)	-
Restricted fixed asset fund	25,489	-	(7,359)	18,130
Millionaire PostCode Lottery	-	30,000	(8,394)	21,606
	<u>51,312</u>	<u>118,369</u>	<u>(126,693)</u>	<u>42,988</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Toilet Project	-	21,871	(21,871)	-
Fresh Food project	4,857	1,868	(990)	5,735
Family nights	-	2,855	(1,295)	1,560
Multiply	-	29,505	(29,505)	-
Canpack donation	4,000	-	-	4,000
Warm spaces	508	56	(564)	-
Winerton	-	2,100	-	2,100
The Seven Stars Foundation	-	713	-	713
VANL	-	5,000	(5,000)	-
John Warren	-	1,750	-	1,750
Refugee project	-	9,965	-	9,965
Restricted fixed asset fund	35,804	-	(10,315)	25,489
	<u>45,169</u>	<u>75,683</u>	<u>(69,540)</u>	<u>51,312</u>

CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	305,225	52,589	(45,507)	312,307
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	327,486	45,895	(68,156)	305,225
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 31 March 2025:</b>			
Tangible assets	258,331	18,130	276,461
Current assets/(liabilities)	53,976	24,858	78,834
	<u>          </u>	<u>          </u>	<u>          </u>
	312,307	42,988	355,295
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	266,532	25,489	292,021
Current assets/(liabilities)	38,693	25,823	64,516
	<u>          </u>	<u>          </u>	<u>          </u>
	305,225	51,312	356,537
	<u>          </u>	<u>          </u>	<u>          </u>

**CROSBY TOGETHER**

England & Wales - Charity number 1168932

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# Accounts

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**Charity registration number 1168932**

**CROSBY TOGETHER**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

## CROSBY TOGETHER

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr M Whitehouse S Whitehouse A Cook J Tong P Gravel Ms E Young Rev J Camm	(Appointed 31 May 2023) (Appointed 30 July 2024)
<b>Charity number</b>	1168932	
<b>Principal address</b>	Crosby One Centre Digby Street Scunthorpe DH15 7LU	
<b>Independent examiner</b>	TC Group 20 Commerce Road Lynch Wood Peterborough Cambridgeshire England PE2 6LR	

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# CROSBY TOGETHER

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## **CROSBY TOGETHER**

### **TRUSTEES' REPORT**

#### ***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's primary purpose is to further or benefit the residents of North Lincolnshire and in particular the Crosby area of Scunthorpe. Connecting residents, local authorities, voluntary and other organisations in an effort to advance education and to provide facilities in the interests of social welfare and life improvement. The charity operates a community centre and runs centre activities and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Each year, we strive to serve the local community of Crosby while also benefitting residents across North Lincolnshire. Our primary focus remains on making a positive and lasting impact on the lives of those in Crosby, a community recognised as one of the most ethnically diverse and economically deprived in the greater Lincolnshire area.

#### ESOL and Community Engagement Initiatives

One of our standout successes has been the work of our ESOL (English for Speakers of Other Languages) Lead, who funded by the Department of Educations Multiply Initiative funded by the local authority has creatively developed ways to engage individuals from diverse backgrounds. Many of these individuals might otherwise face barriers to accessing traditional ESOL programs.

Additionally, the Multiply initiative has enabled us to deliver financial literacy courses to help people from all walks of life better understand and manage their finances. This Fearless Finance Course has received great feedback from all who have attended. These efforts not only empower individuals but also strengthen the broader community.

Toward the end of the year we were awarded a grant for 2024/25 which will enable us to work with the local authority's Refugee Support Schemes, offering ESOL and other forms of engagement to assist newcomers (both refugees and asylum seekers) integrating into the community and also enabling us to work more collaboratively with other organisations operating in similar spaces.

## **CROSBY TOGETHER**

### **TRUSTEES' REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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##### Building a Trusted Community Space

The range of groups using the Centre continues to grow, reinforcing its role as a trusted and safe space for the Crosby community. Regular bookings from various groups provide a valuable boost to our financial stability.

Our Family Nights and Fresh Food programs remain highly popular and appreciated by the community, further cementing the Centre as a hub for support and connection.

The Amnesty Project, particularly our work with the East Timor community, has garnered significant recognition. The East Timor Ambassador acknowledged our efforts, and our Manager and Community Development Facilitator received an award for successfully bridging divides within this community.

Being a trauma-informed space is an important part of who we are as a Centre given the trauma that affects so many of our local community. Both the Connect Foundation (a local charity who we often work with) and ourselves were pleased to be awarded significant grants via Community Vision to deliver Trauma Informed Care Training for our staff and volunteers, as well as the wider community.

The training was delivered by a newly formed local business Metanoia Training and Consultancy Ltd and reached in excess of sixty people from around twenty different organisations.

Being able to host this event at our Centre was a huge privilege and the large footfall of people who did not know about our building and offer previously has been helpful in developing relationships and increasing rental bookings.

##### Infrastructure Improvements

We are committed to maintaining and enhancing our facilities. By the summer of 2024, we aim to complete the replacement of doors and windows, having secured most of the required funding.

Recent upgrades include:

- New boilers, providing improved heating throughout the building.
- Upgraded toilet facilities, which now include enhanced disabled access and baby-changing amenities.

##### Financial Stewardship and Trustee Support

The Trustees are acutely aware of the financial challenges we face, particularly given the current economic climate. We are committed to securing the funding necessary to sustain and expand the Centre's vital work.

## **CROSBY TOGETHER**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Financial review**

The Trustees are pleased to report a significant improvements in our financial position this year and we continue to seek further opportunities to serve our community. In the longer term we are considering how we can meet the significant needs of our local area.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The charity is a CIO which was registered on 26 August 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms F Kirby-Smith (Resigned 31 March 2024)

Mr M Whitehouse

S Whitehouse

A Cook

J Tong

P Gravel

Ms E Young (Appointed 31 May 2023)

Rev J Camm (Appointed 30 July 2024)

The trustees' report was approved by the Board of Trustees.

#### **Mr M Whitehouse**

Trustee

Dated: 2 December 2024

## **CROSBY TOGETHER**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF CROSBY TOGETHER**

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I report to the trustees on my examination of the financial statements of Crosby Together (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Marie Craig FCCA**  
**TC Group**

20 Commerce Road  
Lynch Wood  
Peterborough  
Cambridgeshire  
PE2 6LR  
England

Dated: 9 December 2024

**CROSBY TOGETHER**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	1,145	70,904	72,049	921	146,755	147,676
Charitable activities	4	43,824	4,779	48,603	38,110	4,092	42,202
Other trading activities	5	231	-	231	-	-	-
Investments	6	695	-	695	252	-	252
<b>Total income</b>		<u>45,895</u>	<u>75,683</u>	<u>121,578</u>	<u>39,283</u>	<u>150,847</u>	<u>190,130</u>
<b>Expenditure on:</b>							
Raising funds	7	1,280	-	1,280	-	-	-
Charitable activities	8	66,876	69,540	136,416	35,735	200,739	236,474
Other expenditure		-	-	-	257	-	257
<b>Total expenditure</b>		<u>68,156</u>	<u>69,540</u>	<u>137,696</u>	<u>35,992</u>	<u>200,739</u>	<u>236,731</u>
<b>Net income/(expenditure) and movement in funds</b>		(22,261)	6,143	(16,118)	3,291	(49,892)	(46,601)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		<u>327,486</u>	<u>45,169</u>	<u>372,655</u>	<u>324,195</u>	<u>95,061</u>	<u>419,256</u>
<b>Fund balances at 31 March 2024</b>		<u>305,225</u>	<u>51,312</u>	<u>356,537</u>	<u>327,486</u>	<u>45,169</u>	<u>372,655</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**CROSBY TOGETHER****BALANCE SHEET****AS AT 31 MARCH 2024**

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		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		292,021		310,429
<b>Current assets</b>					
Debtors	15	31,421		8,297	
Cash at bank and in hand		49,974		56,425	
		81,395		64,722	
<b>Creditors: amounts falling due within one year</b>	16	(16,879)		(2,496)	
<b>Net current assets</b>			64,516		62,226
<b>Total assets less current liabilities</b>			356,537		372,655
<b>Net assets excluding pension liability</b>			356,537		372,655
<b>The funds of the charity</b>					
Restricted income funds	17		51,312		45,169
Unrestricted funds			305,225		327,486
			356,537		372,655

The financial statements were approved by the trustees on 2 December 2024

Mr M Whitehouse  
**Trustee**

**1 Accounting policies**

**Charity information**

The charity is a CIO which was registered on 26 August 2016.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

**1 Accounting policies**

**(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	20% reducing balance
Fixtures and fittings	10% straight line
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1 Accounting policies**

**(Continued)**

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

**1 Accounting policies****(Continued)****1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Income from donations and legacies**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,145	-	1,145	921	4,000	4,921
Grant income	-	70,904	70,904	-	142,755	142,755
	<u>1,145</u>	<u>70,904</u>	<u>72,049</u>	<u>921</u>	<u>146,755</u>	<u>147,676</u>

CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

**3 Income from donations and legacies (Continued)**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Grants receivable for core activities</b>						
Winerton	-	2,100	2,100	-	-	-
Multiply	-	29,505	29,505	-	15,390	15,390
North Lincs Council - Crosby Transformations	-	-	-	-	126,865	126,865
Warm Spaces	-	-	-	-	500	500
The Seven Stars Foundation	-	713	713	-	-	-
Toilet project	-	21,871	21,871	-	-	-
Refugee Grant	-	9,965	9,965	-	-	-
John Warren	-	1,750	1,750	-	-	-
VANL	-	5,000	5,000	-	-	-
	-	70,904	70,904	-	142,755	142,755

**4 Income from charitable activities**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Community education &amp; facilities</b>						
Rental income for education, wellbeing and faith	41,631	4,779	46,410	36,945	4,092	41,037
Coffee machine	2,193	-	2,193	1,165	-	1,165
	43,824	4,779	48,603	38,110	4,092	42,202

CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	231	-

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	695	252

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Other fundraising costs	1,280	-

CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Community education & facilities 2024 £	Community education & facilities 2023 £
<b>Direct costs</b>		
Staff costs	50,776	76,676
Depreciation and impairment	18,408	15,135
Events and cafe costs	8,431	3,988
Charitable expenditure heading 2	5,096	114,019
	<u>82,711</u>	<u>209,818</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	49,180	23,507
Governance	4,525	3,149
	<u>136,416</u>	<u>236,474</u>
<b>Analysis by fund</b>		
Unrestricted funds	66,876	35,735
Restricted funds	69,540	200,739
	<u>136,416</u>	<u>236,474</u>

9 Support costs allocated to activities

	2024 £	2023 £
Repairs	30,616	1,317
Utilities	8,797	12,958
Insurance	2,270	2,068
Cleaning	3,846	3,212
Telephone & IT	1,380	1,642
Other admin costs	2,271	2,310
Governance costs	4,525	3,149
	<u>53,705</u>	<u>26,656</u>
<b>Analysed between:</b>		
Community education & facilities	<u>53,705</u>	<u>26,656</u>

**CROSBY TOGETHER**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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<b>10 Net movement in funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	18,408	15,135
Loss on disposal of tangible fixed assets	-	257
	<u>          </u>	<u>          </u>

**11 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**12 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	3	5
	<u>          </u>	<u>          </u>

**Employment costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	50,776	76,676
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

**13 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**CROSBY TOGETHER**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**14 Tangible fixed assets**

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2023	260,000	41,752	35,452	9,217	346,421
At 31 March 2024	260,000	41,752	35,452	9,217	346,421
<b>Depreciation and impairment</b>					
At 1 April 2023	15,290	6,999	10,295	3,408	35,992
Depreciation charged in the year	4,894	6,951	3,490	3,073	18,408
At 31 March 2024	20,184	13,950	13,785	6,481	54,400
<b>Carrying amount</b>					
At 31 March 2024	239,816	27,802	21,667	2,736	292,021
At 31 March 2023	244,710	34,753	25,157	5,809	310,429

The property has been valued by Grice & Hunter Chartered Surveyors.

**15 Debtors**

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	7,358	2,785
Prepayments and accrued income	24,063	5,512
	31,421	8,297

**16 Creditors: amounts falling due within one year**

	2024 £	2023 £
Other taxation and social security	371	816
Trade creditors	14,014	860
Accruals and deferred income	2,494	820
	16,879	2,496

**CROSBY TOGETHER**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**17 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Toilet Project	-	21,871	(21,871)	-	-
Fresh Food project	4,857	1,868	(990)	-	5,735
Family nights	-	2,855	(1,295)	-	1,560
Multiply	-	29,505	(29,505)	-	-
Canpack donation	4,000	-	-	-	4,000
Warm spaces	508	56	(564)	-	-
Winerton	-	2,100	-	-	2,100
The Seven Stars Foundation	-	713	-	-	713
VANL	-	5,000	(5,000)	-	-
John Warren	-	1,750	-	-	1,750
Refugee project	-	9,965	-	-	9,965
Restricted fixed asset fund	35,804	-	(10,315)	-	25,489
	<u>45,169</u>	<u>75,683</u>	<u>(69,540)</u>	<u>-</u>	<u>51,312</u>
	<u><u>45,169</u></u>	<u><u>75,683</u></u>	<u><u>(69,540)</u></u>	<u><u>-</u></u>	<u><u>51,312</u></u>
<b>Previous year:</b>					
	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Crosby Transformations	91,417	126,865	(182,476)	(35,806)	-
Fresh Food project	3,378	2,746	(1,267)	-	4,857
Family nights	266	1,275	(1,541)	-	-
Multiply	-	15,390	(15,390)	-	-
Canpack donation	-	4,000	-	-	4,000
Warm spaces	-	571	(65)	-	506
Restricted fixed asset fund	-	-	-	35,806	35,806
	<u>95,061</u>	<u>150,847</u>	<u>(200,739)</u>	<u>-</u>	<u>45,169</u>
	<u><u>95,061</u></u>	<u><u>150,847</u></u>	<u><u>(200,739)</u></u>	<u><u>-</u></u>	<u><u>45,169</u></u>

CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

**18 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	£	£	£	£
General funds	327,486	45,895	(68,156)	305,225
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	£	£	£	£
General funds	324,195	39,283	(35,992)	327,486
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**19 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	266,532	25,489	292,021
Current assets/(liabilities)	38,693	25,823	64,516
	<u>          </u>	<u>          </u>	<u>          </u>
	305,225	51,312	356,537
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>
	£	£	£
<b>At 31 March 2023:</b>			
Tangible assets	274,623	35,806	310,429
Current assets/(liabilities)	52,863	9,363	62,226
	<u>          </u>	<u>          </u>	<u>          </u>
	327,486	45,169	372,655
	<u>          </u>	<u>          </u>	<u>          </u>

**20 Related party transactions**

**20 Related party transactions**

**(Continued)**

**Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

During the year remuneration of £22,464 has been paid to P Kirby-Smith who is a related party to F Kirby-Smith, a trustee.

The charity received a grant of £5,000 from Community Vision during the year which was spent on trauma training provided by a company in which F Kirby-Smith is a director.

**CROSBY TOGETHER**

England & Wales - Charity number 1168932

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# Accounts

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**Financial Statements**

**Charity Registration No. 1168932**

**CROSBY TOGETHER**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**Financial Statements**  
**CROSBY TOGETHER**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Ms F Kirby-Smith M Whitehouse S Whitehouse A Cook J Tong P Gravel
<b>Charity number</b>	1168932
<b>Principal address</b>	Crosby One Centre Digby Street Scunthorpe DH15 7LU
<b>Independent examiner</b>	TC Group 20 Commerce Road Lynch Wood Peterborough Cambridgeshire England PE2 6LR

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**Financial Statements**  
**CROSBY TOGETHER**

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**Financial Statements**  
**CROSBY TOGETHER**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

**Objectives and activities**

The charity's primary purpose is to further or benefit the residents of North Lincolnshire and in particular the Crosby area of Scunthorpe. Connecting residents, local authorities, voluntary and other organisations in an effort to advance education and to provide facilities in the interests of social welfare and life improvement. The charity operates a community centre and runs centre activities and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

Each year brings with it fresh challenges and this year has been no different. We continue to look at how we can serve the local community and where we might be able to make a difference and improve the quality of life for the Crosby community.

It was an exciting year for us in terms of delivery of support into our local community. Chosen to be the lead partner for a £282k UKCRF Funded project by our local council meant that we were able to increase our own reach into the community while managing the input of three other partners. The project called Crosby Transformations was made up of 13 different strands including Amnesty, ESOL, Family Nights, Fresh Food, Interpreter Training managed by us, Tenancy Support and Family Bank from one of our partners, and extensive reach into local business community via projects ran by the other two partners. The project was eternally evaluated and received excellent feedback which can be made available on request.

The project gave us an opportunity to relaunch our ESOL offer. Primarily designed to reach those with no recourse to public funding, but open to all in our locality for whom English is not their first language. Our ESOL Lead has been able to create a real sense of community among those accessing the classes and has worked hard to increase participant confidence and self-esteem.

Crosby Amnesty was launched as part of Crosby Transformations; through this work we are enabling the East Timor community to find their voice and make a difference in our catchment area. This work is ongoing and has received plaudits from local police and more recently has been recognised by the Ambassador for East Timor at an event held in our building.

Another success of the funding from the Crosby Transformations scheme has been the accreditation of several community translators (including one from East Timor) who we have funded and supported through their training. In an area which has many non-English speakers and a multitude of languages this will hopefully allow improved access to translation services for the community.

**Financial Statements**  
**CROSBY TOGETHER**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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Family Nights and Fresh Food were two of our Centre's existing projects and received some much welcome funding through Transformations to buy iPads (Family Nights) and new storage solutions (Fresh Food). The projects remain a vital part of Centre life.

The funding enabled us to increase staffing for a short time, unfortunately these roles were in the main unsustainable once the project had ended.

With the help of the Multiply scheme run by the Local Authority we have been able to maintain our ESOL Lead as this is proving a major identifiable need within the community. This still has challenges, but we feel is filling a need in the community not met by more traditional ESOL schemes. This funding continues to be accessed in 2023/24 and has been extended to enable us to run a Fearless Finance Course helping people use numeracy to manage money.

Our role managing the UKCRF Funding was challenging, but as we emerged at the beginning of 2023 our overwhelming sense was that we were thankful for the opportunity to stretch our financial and management skills while being able to make an incredible difference in our locality. We now feel much more confident in our ability to be able to manage projects and schemes of a greater size in the future.

Various regular groups continue to make use of the Centre as a rented space, making it a great community space. During Winter 2022/23 we experimented with a Warm Space initiative which gave benefit to users. Ad hoc bookings have increased and helped boost cash intake, we need to find more opportunities to increase these and finding the best marketing vehicle is a challenge going forward.

We are looking to obtain grant funding to replace some of the external fire doors as they are beginning to show their age. We have obtained some funding towards this but are endeavouring to obtain further funding to allow us to do all the exterior doors together. The major improvement to the building and plant has been to replace the old boilers and this has now been achieved with funding from the Transformation scheme. We should see the heating being more efficient as we can now zone sections of the building.

Going forward we will continue to look to obtain funding to improve and adapt the building to the developing needs of the community and maintain and hopefully expand our support to the Crosby Community, including upgrading our toilet facilities.

**Financial review**

The Trustees are pleased to report a significant improvements in our financial position this year and we continue to seek further opportunities to serve our community. In the longer term we are considering how we can meet the significant needs of our local area.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Financial Statements**  
**CROSBY TOGETHER**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Structure, governance and management**

The charity is a CIO which was registered on 26 August 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms F Kirby-Smith

M Whitehouse

S Whitehouse

Rev J Wearing

(Resigned 31 March 2023)

J Brader

(Resigned 31 March 2023)

A Cook

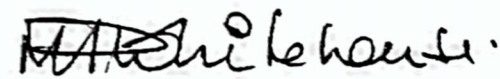
J Tong

P Gravel

P Lewis

(Resigned 31 March 2023)

The trustees' report was approved by the Board of Trustees.



M Whitehouse

Trustee

Dated: 29th November 2023

**Financial Statements**  
**CROSBY TOGETHER**

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF CROSBY TOGETHER**

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I report to the trustees on my examination of the financial statements of Crosby Together (the charity) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
TC Group

20 Commerce Road  
Lynch Wood  
Peterborough  
Cambridgeshire  
PE2 6LR  
England

Dated: 30th November 2023

Financial Statements  
CROSBY TOGETHER

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	921	146,755	147,676	1,620	143,963	145,583
Charitable activities	4	38,110	4,092	42,202	42,937	1,530	44,467
Investments	5	252	-	252	4	-	4
<b>Total income</b>		<b>39,283</b>	<b>150,847</b>	<b>190,130</b>	<b>44,561</b>	<b>145,493</b>	<b>190,054</b>
<b>Expenditure on:</b>							
Charitable activities	6	35,735	200,739	236,474	36,245	54,717	90,962
Other	10	257	-	257	445	-	445
<b>Total resources expended</b>		<b>35,992</b>	<b>200,739</b>	<b>236,731</b>	<b>36,690</b>	<b>54,717</b>	<b>91,407</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>							
		3,291	(49,892)	(46,601)	7,871	90,776	98,647
<b>Fund balances at 1 April 2022</b>							
		324,195	95,061	419,256	316,324	4,285	320,609
<b>Fund balances at 31 March 2023</b>							
		327,486	45,169	372,655	324,195	95,061	419,256

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Financial Statements  
**CGSBY TOGETHER**

**BALANCE SHEET**

**AS AT 31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		310,429		294,142
<b>Current assets</b>					
Debtors	12	8,297		5,066	
Cash at bank and in hand		56,425		123,100	
		<u>64,722</u>		<u>128,166</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(2,496)</u>		<u>(3,052)</u>	
<b>Net current assets</b>			<u>62,226</u>		<u>125,114</u>
<b>Total assets less current liabilities</b>			<u><u>372,655</u></u>		<u><u>419,256</u></u>
<b>Income funds</b>					
Restricted funds	14		45,169		95,061
Unrestricted funds			327,486		324,195
			<u><u>372,655</u></u>		<u><u>419,256</u></u>

The financial statements were approved by the Trustees on 22/11/2023



M Whitehouse  
 Trustee

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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**1 Accounting policies**

**Charity information**

The charity is a CIO which was registered on 26 August 2016.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	20% reducing balance
Fixtures and fittings	10% straight line
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Financial Statements**  
**CROSBY TOGETHER**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies** **(Continued)**

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Financial Statements  
CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	921	4,000	4,921	905	-	905
Grant income	-	142,755	142,755	715	143,963	144,678
	<u>921</u>	<u>146,755</u>	<u>147,676</u>	<u>1,620</u>	<u>143,963</u>	<u>145,583</u>
<b>Grants receivable for core activities</b>						
JRS scheme grants	-	-	-	715	-	715
Multiply & Fresh Food project	-	15,390	15,390	-	3,031	3,031
North Lincs Council - Crosby Transformations	-	126,865	126,865	-	140,932	140,932
Warm spaces	-	500	500	-	-	-
	<u>-</u>	<u>142,755</u>	<u>142,755</u>	<u>715</u>	<u>143,963</u>	<u>144,678</u>

Financial Statements  
CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Community education & facilities 2023 £	Community education & facilities 2022 £
Rental income for education, wellbeing and faith Coffee machine	41,037	43,935
	1,165	532
	<u>42,202</u>	<u>44,467</u>
Analysis by fund		
Unrestricted funds	38,110	42,937
Restricted funds	4,092	1,530
	<u>42,202</u>	<u>44,467</u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	252	4
	<u>252</u>	<u>4</u>

Financial Statements  
CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Community education & facilities 2023 £	Community education & facilities 2022 £
Staff costs	76,576	29,750
Depreciation and impairment	15,135	9,883
Events and cafe costs	3,988	34,850
Charitable expenditure heading 2	114,019	-
	<u>209,818</u>	<u>74,483</u>
Share of support costs (see note 7)	23,507	13,226
Share of governance costs (see note 7)	3,149	3,253
	<u>236,474</u>	<u>90,962</u>
<b>Analysis by fund</b>		
Unrestricted funds	35,735	36,245
Restricted funds	200,739	54,717
	<u>236,474</u>	<u>90,962</u>

Financial Statements  
CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Repairs & maintenance	1,317	-	1,317	1,228	1,228
Utilities	12,958	-	12,958	4,724	4,724
Insurance	2,068	-	2,068	1,951	1,951
Cleaning	3,212	-	3,212	2,448	2,448
Telephone & IT	1,642	-	1,642	2,554	2,554
Other admin costs	2,310	-	2,310	321	321
Accountancy fees	-	3,149	3,149	-	3,253
	<u>23,507</u>	<u>3,149</u>	<u>26,656</u>	<u>13,226</u>	<u>16,479</u>
Analysed between					
Charitable activities	<u>23,507</u>	<u>3,149</u>	<u>26,656</u>	<u>13,226</u>	<u>16,479</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	5	3
	<u>5</u>	<u>3</u>
Employment costs	2023	2022
	£	£
Wages and salaries	76,676	29,750
	<u>76,676</u>	<u>29,750</u>

There were no employees whose annual remuneration was more than £50,000.

Financial Statements  
CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Other

	Unrestricted funds	Unrestricted funds
	2023	2022
Net loss on disposal of tangible fixed assets	257	445

11 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2022	260,000	10,072	35,452	9,536	315,060
Additions	-	31,680	-	-	31,680
Disposals	-	-	-	(319)	(319)
At 31 March 2023	260,000	41,752	35,452	9,217	346,421
<b>Depreciation and impairment</b>					
At 1 April 2022	10,296	3,491	6,788	344	20,919
Depreciation charged in the year	4,994	3,508	3,507	3,126	15,135
Eliminated in respect of disposals	-	-	-	(62)	(62)
At 31 March 2023	15,290	6,999	10,295	3,408	35,992
<b>Carrying amount</b>					
At 31 March 2023	244,710	34,753	25,157	5,809	310,429
At 31 March 2022	249,704	6,581	28,665	9,192	294,142

The property has been valued by Grice & Hunter Chartered Surveyors.

12 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	2,785	324
Prepayments and accrued income	5,512	4,742
	8,297	5,066

Financial Statements  
CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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13 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security	816	758
Trade creditors	860	2,084
Accruals and deferred income	820	210
	<u>2,496</u>	<u>3,052</u>
	<u><u>2,496</u></u>	<u><u>3,052</u></u>

Financial Statements  
CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Transfers	Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2022	Resources expended		
	£	£	£	£	£	£	£	£	£	
Crosby Transformations	-	140,932	(49,515)	91,417	126,865	(182,476)	91,417	(182,476)	(35,806)	-
Fresh Food project	4,285	4,211	(5,118)	3,378	2,746	(1,267)	3,378	(1,267)	-	4,857
Family nights	-	350	(84)	266	1,275	(1,541)	266	(1,541)	-	-
Multiply	-	-	-	-	15,390	(15,390)	-	-	-	-
Canpack donation	-	-	-	-	4,000	-	-	-	-	4,000
Warm spaces	-	-	-	-	571	(65)	-	(65)	-	506
Restricted fixed asset fund	-	-	-	-	-	-	-	-	35,806	35,806
	<u>4,285</u>	<u>145,493</u>	<u>(54,717)</u>	<u>95,061</u>	<u>150,847</u>	<u>(200,739)</u>	<u>95,061</u>	<u>(200,739)</u>	<u>-</u>	<u>45,169</u>

Financial Statements  
CROSBY TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	274,623	35,806	310,429	283,697	10,445	294,142
Current assets/(liabilities)	52,863	9,363	62,226	20,498	104,616	125,114
	<u>327,486</u>	<u>45,169</u>	<u>372,655</u>	<u>304,195</u>	<u>115,061</u>	<u>419,256</u>

16 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year remuneration of £20,800 has been paid to P Kirby-Smith who is a related party to F Kirby-Smith, a trustee.

**CROSBY TOGETHER**

England & Wales - Charity number 1168932

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# Accounts

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Charity registration number 07295048

**CROSBY TOGETHER**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# CROSBY TOGETHER

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

M Whitehouse  
J Brader  
Rev J Wearing  
S Whitehouse  
A Cook  
J M Tong  
P Lewis  
F Kirby-Smith  
P A Gravel

**Charity number**

07295048

**Independent examiner**

Azets  
Ruthlyn House  
90 Lincoln Road  
Peterborough  
Cambridgeshire  
United Kingdom  
PE1 2SP

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# CROSBY TOGETHER

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Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

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# CROSBY TOGETHER

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's primary purpose is to further or benefit the residents of North Lincolnshire and in particular the Crosby area of Scunthorpe. Connecting residents, local authorities, voluntary and other organisations in an effort to advance education and to provide facilities in the interests of social welfare and life improvement. The charity operates a community centre and runs centre activities and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

2021 - 2022 has been another challenging year as we were still going through the privations and challenges raised by the Coronavirus pandemic. For much of the early parts of the year the Centre was still running very limited services mainly concerned with supporting the local community such as the Fresh Food project, which was providing significant food supplies to local people who had been severely impacted by the lockdowns and the knock-on effect of those on low incomes. Income for the Centre was also still being impacted due to the restrictions on large gatherings and the impact of social distancing.

As the year progressed, we had a gradual return of many of our regular bookings and after the summer we saw many of our clients back such as: The Polish Academy, Hebron Church, Street Dance. Early in the financial year, staff were brought back from the government furlough scheme as the levels of these bookings built up. A major help to income was provided by the hire of the building by the local authority as a Covid testing centre and pop-up vaccine centre. Ad hoc bookings for social gatherings and community events were still not at pre pandemic levels as there were still social distancing restrictions in place making many gatherings not possible. We were able to host in September the Crosby International Day, though to make this safe the event was split between two venues, rather than just being at Crosby One. The event proved very popular though numbers were as expected down on previous years.

During this time, we became involved with the local authority in being part of a bid to the Government Community Regeneration Fund. The bid had to be put together in a great rush back in May but we put in for significant funding to provide increased staffing, enable Fresh Food to build and some possible funding for improvements to the building, specifically the heating system which is becoming increasingly inefficient and unreliable and to restart our ESOL offer. The haste in putting together the bid was we understood at the time we thought would start in August and monies had to be spent by the end of the 21-22 financial year. In the event the Government did not authorise the bid until late November 2021 and eventually allowed the money to be used up to the end of December 2022. We were very proud to be awarded this funding as we were one of eight projects selected by our local Council to go forward to the Government to be considered, and one of four from our local authority to be awarded the monies we bid for. This is a testimony to the team who put the bid in place.

The funding allowed initially for us to increase the Community Development Worker to four days a week and employ one full-time Operations Lead and four further part time workers. One as a Community Development assistant, two as Centre Assistants and an ESOL Lead. Initially all these roles were to finish in June 2022 but with Government extending the spend date, but not the funding we were able to keep two roles and the increase in time for the Community Development worker through until December 2022.

# CROSBY TOGETHER

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2022*

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The scheme became known as Crosby Transformations and was a partnership between Crosby Together, The Crosby Collective, Oatridge Coaching and New Life Church. Crosby Together as the largest part of the funding acted as the lead and all the funding was handled through our accounts with an initial 50% payment made during the 2021/22 Financial Year (the level of funding was £286k).

A huge thank you must go to Helen Armstrong our bookkeeper who also acted as Project Manager for the whole scheme, her hard work ensuring that the project started on the right foot at the end of the 2021/22 financial year and then into the following year was vital.

The redecorating of the Centre which has been an issue high on our list of priorities was eventually carried out thanks to work by our staff and by several hard-working volunteers and the kind from the Crown Community scheme. Improvements to the Wifi system in the building and the phones were also carried out and the outside courtyard shutters were completed improving the security and versatility of the courtyard started last year.

Although we are not out of the challenges thrown up by the pandemic, we feel that we are making head way though if we are to continue to meet the needs and demands of the local community and continue to improve the Centre, we are going to have to search for funding from wherever we are able to obtain it. There are still necessary improvements to the building and plant to carry out though we look to have the funding to improve the heating from the Transformation Funding which carried into 2022/23.

#### **Financial review**

The Trustees are pleased to report a significant improvements in our financial position this year and despite difficulties of COVID we continue to seek further opportunities to serve our community. In the longer term we are considering how we can meet the significant needs of our local area as the effect of the pandemic subsides.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The charity is a CIO which was registered on 26 August 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Whitehouse  
J Brader  
Rev J Wearing  
S Whitehouse  
A Cook  
J M Tong  
P Lewis  
F Kirby-Smith  
P A Gravel

# CROSBY TOGETHER

## TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

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The trustees' report was approved by the Board of Trustees.

M Whitehouse  
**Chair of Trustees**

20 January 2023

# CROSBY TOGETHER

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CROSBY TOGETHER

---

I report to the trustees on my examination of the financial statements of Crosby Together (the charity) for the year ended 31 March 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

### **M A Jackson FCA DpCHA**

Azets

Ruthlyn House  
90 Lincoln Road  
Peterborough  
Cambridgeshire  
PE1 2SP  
United Kingdom

Dated: 20 January 2023

# CROSBY TOGETHER

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	1,620	143,963	145,583	53,018	6,000	59,018
Charitable activities	4	42,937	1,530	44,467	20,324	-	20,324
Investments	5	4	-	4	4	-	4
<b>Total income</b>		<u>44,561</u>	<u>145,493</u>	<u>190,054</u>	<u>73,346</u>	<u>6,000</u>	<u>79,346</u>
<b>Expenditure on:</b>							
Charitable activities	6	56,245	34,717	90,962	50,245	1,715	51,960
Other	10	445	-	445	-	-	-
<b>Total expenditure</b>		<u>56,690</u>	<u>34,717</u>	<u>91,407</u>	<u>50,245</u>	<u>1,715</u>	<u>51,960</u>
Gross transfers between funds		-	-	-	2,105	(2,105)	-
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(12,129)	110,776	98,647	25,206	2,180	27,386
Fund balances at 1 April 2021		<u>316,324</u>	<u>4,285</u>	<u>320,609</u>	<u>291,118</u>	<u>2,105</u>	<u>293,223</u>
<b>Fund balances at 31 March 2022</b>		<u><u>304,195</u></u>	<u><u>115,061</u></u>	<u><u>419,256</u></u>	<u><u>316,324</u></u>	<u><u>4,285</u></u>	<u><u>320,609</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CROSBY TOGETHER

## BALANCE SHEET

AS AT 31 MARCH 2022

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	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		294,142		286,322
<b>Current assets</b>					
Stocks	12	-		18	
Debtors	13	5,066		-	
Cash at bank and in hand		123,100		34,785	
		<u>128,166</u>		<u>34,803</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(3,052)</u>		<u>(516)</u>	
Net current assets			125,114		34,287
<b>Total assets less current liabilities</b>			<u>419,256</u>		<u>320,609</u>
<b>Income funds</b>					
Restricted funds	15		115,061		4,285
Unrestricted funds			304,195		316,324
			<u>419,256</u>		<u>320,609</u>

The financial statements were approved by the Trustees on 20 January 2023

M Whitehouse  
Trustee

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	20% reducing balance
Fixtures and fittings	10% straight line
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	905	-	905	35,554	-	35,554
Grant income	715	143,963	144,678	17,464	6,000	23,464
	<u>1,620</u>	<u>143,963</u>	<u>145,583</u>	<u>53,018</u>	<u>6,000</u>	<u>59,018</u>
<b>Grants receivable for core activities</b>						
General grants	-	-	-	11,500	-	11,500
JRS scheme grant	715	-	715	5,964	-	5,964
Fresh Food Project	-	3,031	3,031	-	6,000	6,000
North Lincs Council - Transformation First	-	140,932	140,932	-	-	-
	<u>715</u>	<u>143,963</u>	<u>144,678</u>	<u>17,464</u>	<u>6,000</u>	<u>23,464</u>

### 4 Charitable activities

	Community education & facilities	Community education & facilities
	2022	2021
	£	£
Rental income for education, wellbeing and faith	43,935	20,239
Coffee shop	532	85
	<u>44,467</u>	<u>20,324</u>
Analysis by fund		
Unrestricted funds	42,937	20,324
Restricted funds	1,530	-
	<u>44,467</u>	<u>20,324</u>

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Interest receivable	4	4
	<u>4</u>	<u>4</u>

### 6 Charitable activities

	<b>Community education &amp; facilities</b>	Community education & facilities
	<b>2022</b>	2021
	£	£
Staff costs	29,750	14,645
Depreciation and impairment	9,883	8,713
Events and cafe costs	34,850	1,902
	<u>74,483</u>	<u>25,260</u>
Share of support costs (see note 7)	13,226	23,240
Share of governance costs (see note 7)	3,253	3,460
	<u>90,962</u>	<u>51,960</u>
<b>Analysis by fund</b>		
Unrestricted funds	56,245	50,245
Restricted funds	34,717	1,715
	<u>90,962</u>	<u>51,960</u>

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Repairs & manitenance	1,228	-	1,228	8,832	8,832
Utilities	4,724	-	4,724	6,904	6,904
Insurance	1,951	-	1,951	1,836	1,836
Cleaning	2,448	-	2,448	2,361	2,361
Telephone & IT	2,554	-	2,554	935	935
Other admin costs	321	-	321	2,372	2,372
Accountancy fees	-	3,253	3,253	-	3,460
	<u>13,226</u>	<u>3,253</u>	<u>16,479</u>	<u>23,240</u>	<u>26,700</u>
Analysed between Charitable activities	<u>13,226</u>	<u>3,253</u>	<u>16,479</u>	<u>23,240</u>	<u>26,700</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>3</u>	<u>2</u>
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	<u>29,750</u>	<u>14,645</u>

There were no employees whose annual remuneration was more than £60,000.

### 10 Other

	Unrestricted funds	Total
	2022	2021
	£	£
Net loss on disposal of tangible fixed assets	<u>445</u>	<u>-</u>

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 11 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2021	260,000	8,777	28,136	695	297,608
Additions	-	1,295	7,317	9,536	18,148
Disposals	-	-	-	(695)	(695)
At 31 March 2022	260,000	10,072	35,453	9,536	315,061
<b>Depreciation and impairment</b>					
At 1 April 2021	5,200	2,115	3,721	250	11,286
Depreciation charged in the year	5,096	1,376	3,067	344	9,883
Eliminated in respect of disposals	-	-	-	(250)	(250)
At 31 March 2022	10,296	3,491	6,788	344	20,919
<b>Carrying amount</b>					
At 31 March 2022	249,704	6,581	28,665	9,192	294,142
At 31 March 2021	254,800	6,662	24,415	445	286,322

The property has been valued by Grice & Hunter Chartered Surveyors.

### 12 Stocks

	2022 £	2021 £
Finished goods and goods for resale	-	18

### 13 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	324	-
Prepayments and accrued income	4,742	-
	5,066	-

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	758	-
Trade creditors	2,084	274
Accruals and deferred income	210	242
	<u>3,052</u>	<u>516</u>

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Transformation First fund	-	-	-	140,932	(29,515)	111,417
Fresh food	6,000	(1,715)	4,285	4,211	(5,118)	3,378
Family nights	-	-	-	350	(84)	266
	<u>6,000</u>	<u>(1,715)</u>	<u>4,285</u>	<u>145,493</u>	<u>(34,717)</u>	<u>115,061</u>

### 16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	283,697	10,445	294,142	286,322	-	286,322
Current assets/(liabilities)	20,498	104,616	125,114	30,002	4,285	34,287
	<u>304,195</u>	<u>115,061</u>	<u>419,256</u>	<u>316,324</u>	<u>4,285</u>	<u>320,609</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**CROSBY TOGETHER**

England & Wales - Charity number 1168932

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# Accounts

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Charity Registration No. 07295048

**CROSBY TOGETHER**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# CROSBY TOGETHER

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

M Whitehouse  
J Brader  
Rev J Wearing  
S Whitehouse  
A Cook  
J M Tong  
P Lewis  
F Kirby-Smith  
P A Gravel

(Appointed 6 July 2020)

### Charity number

07295048

### Independent examiner

Azets  
Ruthlyn House  
90 Lincoln Road  
Peterborough  
Cambridgeshire  
United Kingdom  
PE1 2SP

# CROSBY TOGETHER

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

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# CROSBY TOGETHER

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2021

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The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's primary purpose is to further or benefit the residents of North Lincolnshire and in particular the Crosby area of Scunthorpe. Connecting residents, local authorities, voluntary and other organisations in an effort to advance education and to provide facilities in the interests of social welfare and life improvement. The charity operates a community centre and runs centre activities and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The year 2020-2021 was highly difficult and unpredictable on throwing up many challenges for the Centre due to COVID-19. The two lockdowns caused income to drop significantly for substantial periods of time. Fortunately, we were able to take advantage of the furlough scheme which was a major help.

Unfortunately, one major long-term renter, Adult Community Learning moved out of the building as the restructured their delivering courses. This led to a significant drop in income.

In response to the pandemic, our volunteers started the Fresh Food project which takes surplus fresh food from local supermarkets ad FareShare and distributes it among the local community.

We were successful during the year obtaining a number of grants. The most significant being from the Big Lottery which was in excess of £35,000 (from their COVID support fund). Among other things this enabled us to make some major physical changes to the building to open up access and the use of the premises as we move forward out of the pandemic.

We have been able to provide a new cafe courtyard and new access tot he drop-in cafe area, a cover for the courtyard area, seating and funding for the Fresh Food project, and some help with staff costs. This has all been an enormous benefit for the Centre and the Fresh Food projects which at its peak was feeding up to 80+ clients a week. Further grants from Tescos, Lincolnshire Community, FarShare, Martin Lewis and our local council were also given to help with the delivery of the Fresh Food project.

#### **Financial review**

At the start of the year, we subcontracted our book-keeping to a local company and changed our accounting software. This has produced a significant saving against our previous arrangement. During the pandemic we kept utility and other costs down as much ass possible to save money.

The Trustees are pleased to report a significant improvements in our financial position this year and despite difficulties of COVID we continue to seek further opportunities to serve our community. In the longer term we are considering how we can meet the significant needs of our local area as the effect of the pandemic subsides.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# CROSBY TOGETHER

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2021*

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The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The charity is a CIO which was registered on 26 August 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Whitehouse

J Brader

Rev J Wearing

(Appointed 6 July 2020)

S Whitehouse

A Cook

J M Tong

P Lewis

F Kirby-Smith

P A Gravel

The trustees' report was approved by the Board of Trustees.

#### **M Whitehouse**

Chair of Trustees

Dated: 26 January 2022

# CROSBY TOGETHER

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CROSBY TOGETHER

---

I report to the trustees on my examination of the financial statements of Crosby Together (the charity) for the year ended 31 March 2021.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;  
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

### **M L Craig FCCA**

Azets

Ruthlyn House  
90 Lincoln Road  
Peterborough  
Cambridgeshire  
PE1 2SP  
United Kingdom

Dated: 26 January 2022

# CROSBY TOGETHER

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	<b>Notes</b>						
<b>Income from:</b>							
Donations and legacies	3	53,018	6,000	59,018	17,501	2,460	19,961
Charitable activities	4	20,324	-	20,324	62,861	-	62,861
Investments	5	4	-	4	9	-	9
<b>Total income</b>		<u>73,346</u>	<u>6,000</u>	<u>79,346</u>	<u>80,371</u>	<u>2,460</u>	<u>82,831</u>
<b>Expenditure on:</b>							
Charitable activities	6	50,245	1,715	51,960	60,918	4,774	65,692
<b>Net incoming resources before transfers</b>		<u>23,101</u>	<u>4,285</u>	<u>27,386</u>	<u>19,453</u>	<u>(2,314)</u>	<u>17,139</u>
Gross transfers between funds		2,105	(2,105)	-	-	-	-
<b>Net income for the year/ Net movement in funds</b>		<u>25,206</u>	<u>2,180</u>	<u>27,386</u>	<u>19,453</u>	<u>(2,314)</u>	<u>17,139</u>
Fund balances at 1 April 2020		<u>291,118</u>	<u>2,105</u>	<u>293,223</u>	<u>271,665</u>	<u>4,419</u>	<u>276,084</u>
<b>Fund balances at 31 March 2021</b>		<u><u>316,324</u></u>	<u><u>4,285</u></u>	<u><u>320,609</u></u>	<u><u>291,118</u></u>	<u><u>2,105</u></u>	<u><u>293,223</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CROSBY TOGETHER

## BALANCE SHEET

AS AT 31 MARCH 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		286,322		285,841
<b>Current assets</b>					
Stocks	11	18		18	
Debtors	12	-		1,481	
Cash at bank and in hand		34,785		7,345	
		<u>34,803</u>		<u>8,844</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(516)</u>		<u>(1,462)</u>	
Net current assets			34,287		7,382
<b>Total assets less current liabilities</b>			<u>320,609</u>		<u>293,223</u>
<b>Income funds</b>					
Restricted funds			4,285		2,105
Unrestricted funds			316,324		291,118
			<u>320,609</u>		<u>293,223</u>

The financial statements were approved by the Trustees on 26 January 2022

M Whitehouse  
Trustee

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies (Continued)

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	20% reducing balance
Fixtures and fittings	10% straight line
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

(Continued)

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	35,554	-	35,554	-	-	-
Grant income	17,464	6,000	23,464	17,501	2,460	19,961
	<u>53,018</u>	<u>6,000</u>	<u>59,018</u>	<u>17,501</u>	<u>2,460</u>	<u>19,961</u>
<b>Grants receivable for core activities</b>						
General grants	11,500	-	11,500	17,501	-	17,501
JRS scheme grant	5,964	-	5,964	-	-	-
Fresh Food Project	-	6,000	6,000	-	-	-
English Conservation Project	-	-	-	-	504	504
Maintenance grants	-	-	-	-	1,956	1,956
	<u>17,464</u>	<u>6,000</u>	<u>23,464</u>	<u>17,501</u>	<u>2,460</u>	<u>19,961</u>

### 4 Charitable activities

	Community education & facilities	Community education & facilities
	2021	2020
	£	£
Rental income for education, wellbeing and faith	20,239	61,597
Coffee shop	85	1,264
	<u>20,324</u>	<u>62,861</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>4</u>	<u>9</u>

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 6 Charitable activities

	Community education & facilities 2021 £	Community education & facilities 2020 £
Staff costs	14,645	24,413
Depreciation and impairment	8,713	2,574
Events and cafe costs	1,902	8,862
	<u>25,260</u>	<u>35,849</u>
Share of support costs (see note 7)	23,240	29,058
Share of governance costs (see note 7)	3,460	785
	<u>51,960</u>	<u>65,692</u>
<b>Analysis by fund</b>		
Unrestricted funds	50,245	60,918
Restricted funds	1,715	4,774
	<u>51,960</u>	<u>65,692</u>

### 7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Repairs & maintenance	8,832	-	8,832	3,364	-	3,364
Utilities	6,904	-	6,904	13,223	-	13,223
Insurance	1,836	-	1,836	1,998	-	1,998
Cleaning	2,361	-	2,361	3,884	-	3,884
Telephone & IT	935	-	935	1,593	-	1,593
Other admin costs	2,372	-	2,372	2,336	-	2,336
Rent	-	-	-	2,660	-	2,660
Accountancy fees	-	3,460	3,460	-	785	785
	<u>23,240</u>	<u>3,460</u>	<u>26,700</u>	<u>29,058</u>	<u>785</u>	<u>29,843</u>
Analysed between Charitable activities	<u>23,240</u>	<u>3,460</u>	<u>26,700</u>	<u>29,058</u>	<u>785</u>	<u>29,843</u>

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	2	2
	<u>2</u>	<u>2</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	14,645	24,413
	<u>14,645</u>	<u>24,413</u>

### 10 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2020	260,000	6,707	21,013	695	288,415
Additions	-	2,070	7,123	-	9,193
	<u>260,000</u>	<u>8,777</u>	<u>28,136</u>	<u>695</u>	<u>297,608</u>
At 31 March 2021	260,000	8,777	28,136	695	297,608
	<u>260,000</u>	<u>8,777</u>	<u>28,136</u>	<u>695</u>	<u>297,608</u>
<b>Depreciation and impairment</b>					
At 1 April 2020	-	924	1,511	139	2,574
Depreciation charged in the year	5,200	1,191	2,210	111	8,712
	<u>5,200</u>	<u>2,115</u>	<u>3,721</u>	<u>250</u>	<u>11,286</u>
At 31 March 2021	5,200	2,115	3,721	250	11,286
	<u>5,200</u>	<u>2,115</u>	<u>3,721</u>	<u>250</u>	<u>11,286</u>
<b>Carrying amount</b>					
At 31 March 2021	254,800	6,662	24,415	445	286,322
	<u>254,800</u>	<u>6,662</u>	<u>24,415</u>	<u>445</u>	<u>286,322</u>
At 31 March 2020	260,000	5,783	19,502	556	285,841
	<u>260,000</u>	<u>5,783</u>	<u>19,502</u>	<u>556</u>	<u>285,841</u>

The property has been valued by Grice & Hunter Chartered Surveyors.

### 11 Stocks

	2021 £	2020 £
Finished goods and goods for resale	18	18
	<u>18</u>	<u>18</u>

# CROSBY TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	-	1,481
	<u>          </u>	<u>          </u>

### 13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	274	1,731
Accruals and deferred income	242	(269)
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

### 14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	286,322	-	286,322	285,841	-	285,841
Current assets/ (liabilities)	30,002	4,285	34,287	7,382	-	7,382
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).