



LIVING VALUES  GROWING FAITH

CRiBS Charitable Trust Report and Accounts

Year ended 5th April 2021



"It is hard to truly measure the impact of the work you have done at our school but suffice to say the support that you have given to our children has been invaluable." Headteacher

Accountants

Bayar Hughes & Co

4 Green Lane Business Park
238 Green Lane
New Eltham
London, SE9 3TL

CRIBS CHARITABLE TRUST
(A company limited by guarantee)

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CRIBS CHARITABLE TRUST
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5 APRIL 2021**

Trustees	Martin Andrews Bola Ojo David Linley Stephen Burnett Thomas Parsons Julia Douglas
Company registered number	05947379
Charity registered number	1122295
Registered office	Cribs Office St Columba's Boys School Halcot Avenue Bexleyheath Kent DA6 7QB
Company secretary	Mark Leveson
Accountants	Bayar Hughes & Co 4 Green Lane Business Park 238 Green Lane New Eltham London SE9 3TL
Bankers	The Co-operative Bank PO Box 250 Skelmersdale Lancashire WN8 6WT

CRiBS Charitable Trust Report of the Trustees for year ended 5th April 2021



Objects of the charity

The Trust seeks to demonstrate the Christian faith in action by providing an interface between the local Christian churches and the community at large, mainly through its work in primary and secondary schools in Bexley borough although this year our work has taken us into neighbouring areas of Swanley, Dartford and Greenwich. As the following summaries show, we continue to adapt and respond to emerging and ongoing needs.

Review of CRiBS' activities

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

CRiBS' strapline is **Living Values : Growing Faith**. It aims to help pupils develop positive values to live by, and provide space and strategies to help them think through what faith means to others and themselves. The organisation evaluates its activities and outcomes. We are delighted to report on the following projects.

During last year the Covid-19 pandemic and subsequent school closures have had a significant impact on our ability to deliver our programmes. As a result it was necessary to furlough some members of staff for some months. However, while not being able to attend schools we were able to produce and provide them with online content, including Christian RE lessons, assemblies, workshops, collective worship and well-being videos, to support them during lockdown. When schools finally reopened we expected there may be some delay before we could return to provide face to face lessons but were in fact welcomed back quite promptly!



What: REfresh is our bank of over 170 creative Christian RE lessons written and delivered by our specialist primary team and which are designed to meet the criteria of the Bexley Borough syllabus. During school closures we introduced weekly on-line collective worship assemblies, as well as other online content, for schools to forward to pupils working from home. Since reopening schools have continued to make regular use of them.

Outputs: In the academic year 2019/20 CRiBS worked in 13 primary schools delivering 467 RE lessons, reaching an estimated 2550 pupils. This was 62% of our usual face to face delivery due to schools closures. However, we were able to provide online content including 8 RE lessons, 4 Well-being videos and 23 Assemblies.

Outcomes: 95% of teachers gave our lessons a high satisfaction rating across a range of quality criteria.

98% of children said they enjoyed their lessons and 99% said the lessons had helped them know more about the topic.

Sample Quotes:

*'Engaging, informing and impactful upon children's understanding of God and people'.
(Yr1 Teacher)*

*'Vivid and concise for good comprehension. All children are involved. Well done CRiBS!'
(Yr 4 Teacher)*

'The idea of forgiveness is very profound and I know my pupils have learnt something which they will take through life.' (Yr5 Teacher)

'The children have made excellent connections with their life and the real world around them.' (Yr6 teacher)

'I love CRiBS because it's so fun and I'm learning something new.' (Yr3 pupil)

'My favourite lesson was forgiveness because it helped me to understand how to forgive. Thank you and keep up the good work!' (Yr6 pupil)

Summary: Surveys and our observations demonstrate the high quality, top enjoyment and engagement levels and memorability of lessons.



What: Dramas that help to explain why Christians celebrate Christmas and Easter. They are delivered in a creative way with acting, puppetry, dance, and often include the children with actions and singing.

Outputs: Due to the outbreak of the pandemic we were unable to perform our seasonal dramas in schools. However, the team wrote and produced two original 25 minute films for Christmas 2020 and Easter 2021. Both films were accessed by more than 40 schools.

Outcomes: Plays and films aim to provide a greater understanding of the reasons why Christians celebrate Christmas and Easter, a greater understanding of what these festivals mean day to day for Christians, and an increased enjoyment of these celebrations in school.

Sample Quotes:

'It was really well done, the story was great and the message came across strong'
(Teacher)

'Children were engaged throughout and particularly enjoyed the story the puppets told. Thank you for all your time and effort in making the production.' (Teacher)

'It was excellent quality and made an impact on the Year 3 children in particular as they had been studying the quote by Isaiah that was used to end the performance - it tied in with their RE topic perfectly!' Teacher

Summary: CRiBS' dramas, face to face or online, remain a great opportunity to bring to life the reasons for celebrations and are a key part of CRiBS annual delivery programme.



What: Taking Off is our Year 6 transition programme which usually features two-hour workshops with drama, memory boxes, graffiti walls and more. All designed to help primary school children prepare for their move to secondary schools. This year, as we were unable to visit schools in person, we applied for and received a 'doing things differently' grant from London Community Response fund. From this the team were able to buy professional film and sound recording equipment allowing them to produce an online version of Taking Off which they subtitled 'Moving Up' which featured six short videos.

Outputs: The program was used by at least four schools and we were able to hold 'Zoom' question and answer sessions which were lively and fun. Each video received an average of 111 views.

Outcomes:

As this programme was conducted only during the lockdown period we did provide online surveys for teachers to complete. However, responses to these were not forthcoming and we attribute this to the difficult circumstances during the period and that time spent to complete our survey was a low priority.

Sample Quotes:

'They made you feel that you can ask for help, and that it is okay to be scared.' Yr 6 Pupil
'It helped me know that I am not the only nervous person moving into secondary school'
Yr 6 Pupil

Summary: It has been a sharp learning curve for the team to adapt to a new way of delivery through video production and use of online applications to reach pupils. Through what we have achieved and learned we are now confident of producing quality and professional online output, adding to our capabilities and allowing us to achieve even greater reach in the future.



What: Boys Noise and b:You are both projects that offer a 10-week package of support that helps boys and girls with personal, social, emotional and/or behavioural needs. Children are nominated by the schools who identify various needs that are met through our multi-stranded projects, including our ‘HeartSense’ intervention sessions and after-school clubs.

Outputs: During the summer programmes were brought to a halt due to school closures. However, we were very encouraged to be invited back to work in some schools from September to December 2020, although some were still reluctant to have visitors due to their Covid risk assessment.

Unfortunately, even in those schools where we were able to work during this period, the Covid situation had a significant impact. We were only able to run an after-school club in one school, where all the children involved were part of the same ‘bubble’. Therefore we were only able to work in 3 schools, provide 10 after-school sessions and work with 47 boys. We were unable to run any b:You programmes.

Outcomes: In normal circumstances, we would survey various stakeholders to get a rounded view on the changes seen in the children we work with. Our staff/volunteers, the children, teachers and parents are provided with a survey. Due to Covid restrictions this has been a far more difficult process, as, for example, contact with teachers in school has been fleeting at best, and where no after school clubs have run, contact with parents has been non-existent. So the below figures are based, at best, on a combination of the children’s own perceptions of improvement combined with those of our team members, and in some cases just on the views of CRIBS staff. The percentage represents the number of children showing improvement in the area identified.

Positive change	Boys Noise
Attitude to Learning	54%
Respecting Others	55%
Listening	48%
Handling Negative Situations	47%
Confidence	76%
Understanding and expressing emotions	64%
Wellbeing	48%
Behaviour at Home	68%
Behaviour at School	53%

Quote:

‘From the times that I was struggling and coping with my Mums mental health I could come and talk to you and be open and honest and it really helped me. I would recommend it to every school in the entire country. It was really good to talk to people that understand me. Boys noise has helped me with coming to school.’ BN pupil for 3 years.

Summary: The last year has inevitably been challenging for our work, but we are grateful for the support from the National Lottery Building Connections Fund that has enabled us to provide stability and input to some very vulnerable children who have often been even more disturbed by the uncertainties of the last year than many adults. Looking ahead, the funding has enabled us to offer a free ‘trial’ part package to a school that would otherwise be unable to afford the service and we are intending to repeat that in the autumn. As schools return to normal and the reputation of our programmes grows, we are well placed to not only return to similar levels of outputs as pre-pandemic, but hopefully to grow the reach and impact of our work.



What: A classroom based, 90 minute workshop for Year 5 and 6 pupils using videos of puppet scenarios, small group activities and opportunities for reflection, exploring what it means to treat other people with respect regardless of their background. This was funded by the Mayor of London's Shared Endeavour Fund as part of efforts to counter extremism and hate in the capital.

Outputs: Due to Covid restrictions, this was made available to schools either as a face to face workshop or as an online resource. It was delivered to 26 classes in 8 schools as in 'in person' workshop, and made available to a further 8 schools as a virtual workshop.

Outcomes:

Objective 1 - Learning to respect others even where disagree.

Initial survey (at end only) 94.9% said the workshop helped them think about how to show respect, even when disagreeing.

Revised survey, measuring progress from beginning to end, 48% showed improved scores for this, 96% either improved or stayed the same

Objective 2 - Gain an understanding of what behaviour is disrespectful.

Initial survey 95% said the workshop helped them understand types of behaviour that might be disrespectful

Revised survey, 29.5% showed improved scores, 97% either improved or stayed the same

Objective 3 - Learn how to stand up for others being disrespected.

Initial survey 92% said the workshop made them feel confident in their ability to stand up for others

Revised survey, 32% showed improved scores for this, 97% either improved or stayed the same.

Sample quotes:

In addition to the above data, children had the opportunity to write their own comments, a selection of which are below:

'When we saw the scenarios it taught me a lesson'

'I enjoyed doing my pictures and showing what is respectful and what isn't. CRiBS are very good. Thank you.'

'I really enjoyed talking about how to stand up to disrespect.'

'We got to see different ways of respect and disrespect and uncover them.'

'One thing I learnt.....You can be kind even if you're different.'

'I learnt that words can sometimes hurt others feelings. I also learnt more about respect.'

It was only possible to gain childrens' feedback from the in-person sessions, but we did obtain feedback from teachers from all the in-person sessions and 2 of the schools that opted for online delivery. This showed 100% agreement that pupils had improved in their understanding of the 3 key objectives.

Here is a selection of teacher comments:

'A good balance of talk, visual (video), hands-on activity and discussion, which worked brilliantly particularly given COVID guidelines/restrictions'

'The workshop gave the children a chance to reflect and then take part in what respect means to them.'

'Respect video just helped them to understand how important it is to pay respect to everyone.'

'Children were very engaged in sessions and now got a good understanding of respect, respecting others and being a better person in day-to-day life.'

Summary: This has been a valuable workshop that we anticipate being part of our Living Values offer going forward, and that has a great deal of relevance in our increasingly diverse society.



What: Unlimited Mentoring trains volunteer mentors to support secondary aged pupils through social, emotional, personal or behavioural problems. Other secondary work includes supporting Christian Unions.

Mentoring Outputs: Despite the restrictions caused by the pandemic we were able to complete online training of a further six volunteer mentors. We were able to continue to mentor 10 students. In addition we produced 'Tutor-time' online sessions for secondary schools.

Mentoring Outcomes: Although we have been able to engage with a number of students sessions have been sporadic due to whole classes being sent home as students getting infected. It has made collection of outcome data impossible this year.

Quote:

'In light of the current issues surrounding student mental health and well-being, the use of CRiBS Mentors has enabled me to support a wide variety of needs amongst our students. I have had extremely positive feedback from students, parents and health professionals' SENCO Assistant Headteacher

Unfortunately Christian Unions have been suspended for the last year in the schools we have been working in. We expect to resume as soon as CUs recommence.

Summary: This year has seen growth in the mentoring programme in particular, with some very encouraging responses to the work being done. The team has changed as one new member had joined and another left, and the Coronavirus pandemic has had a particularly significant impact on the work in secondary schools. 2020/21 looks likely to be a further year of transition in light of this.



Historically CRiBS has been a key supporter of Lark in the Park, a community event in Sidcup providing holiday club activities to a total of 500 different children over a 10-day period. Additionally, it has provided staffing to supplement activities at a similar event, Spark in the Park, in Welling. Unfortunately, again as a result of the pandemic, these events were unable to proceed in their usual manner switching to online delivery.



The last year has proven to be a very challenging one. Nevertheless, CRiBS has shown that it is ready and capable to adapt its services to meet the needs of the schools we serve. To bring support, encouragement and hope, informed by our faith perspective, to the lives of children and young people across the area. The result of the Coronavirus pandemic has meant that the needs have increased, but CRiBS is ready to be nimble in its approach.



Governance

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Charity. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission. New Trustees are recruited and appointed by a majority of existing Trustees.



Financial Review

Incoming resources during the year amounted to £343,305, and resources expended £278,958 giving rise to a surplus of £64,347 for the year.

The fund balances carried forward at 5th April, 2021 were £212,865.

CRiBS remains grateful to a range of funders. Some are interested in the Christian principles that underpin our work, others are interested in impact-based approaches, others like preventative work or work that gets behind difficult behaviours to dealing with hurts and anger. We are delighted to pool the resources of churches, individuals, businesses and trusts to deliver projects that help children and young people to reach their potential. Some funders prefer to remain anonymous and others like to be listed, in all cases we are extremely thankful. We would particularly like to thank the following:

The National Lottery Community Fund, The London Community Response Fund, The Evening Standard Dispossessed Fund - Save London Lives, The Fellowship of St John (UK) Trust Association, St James's Place Charitable Foundation, Shared Endeavour Fund, The Kent Community Fund, Allchurches Trust, Harenc Community Trust, Souter Charitable Trust, William Kendall's Charity, The Co-operative Bank, Waitrose and Aviva Community Fund.

We also thank the many individuals and churches that have continued to support the work of CRiBS Charitable Trust.



Reserves Policy

The reserves policy was comprehensively reviewed by the Trustees during this year taking on guidance from various sources. In particular, Trustees looked at the 4 C's of reserves planning, namely; Contingency, Cash-flow, Commitment and Closure.

CRiBS has grown as a Charity over the last 25 years and its liabilities and responsibilities to staff have inevitably increased too. The Trustees therefore suggested increasing the reserves figure from £25,000 to two times monthly expenditure i.e. £50,000.

If free assets fall below this level, Trustees expect to be alerted so that they can decide on what action is necessary.

The team's current headquarters is a set of offices which have kindly been loaned by St Columba's Boys' School, a secondary school in Bexleyheath. We hold a memorandum of understanding that we can remain until September 2024 (this may be extended), but should the headship or school policy change we may be asked to leave at any time with three months' notice. This situation could leave CRiBS with a need to organise suitable replacement office accommodation at fairly short notice. Therefore the majority of the proceeds from the sale of a gifted property in 2013 are held in a reserve contingency fund specifically to finance new premises, if required.



Risk statement

The Trustees have reviewed the risks to which a small charity operating with few employees and working in the community is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis. We operate a Safeguarding Policy covering all personnel whether employed or volunteering.



Trustees' responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.



Approval

This report was approved by the Trustees on: **28 July 2021**

and signed on their behalf by:

Martin Andrews

Chair of Board of Trustees

Company Registration Number: 05947379

CRIBS CHARITABLE TRUST
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2021

Independent examiner's report to the Trustees of Cribs Charitable Trust ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 5 April 2021.

Responsibilities and basis of report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Umesh Patel

FCCA

4 Green Lane Business Park
238 Green Lane
London SE9 3TL

CRIBS CHARITABLE TRUST
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 5 APRIL 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	222,511	100,415	322,926	259,401
Charitable activities	4	17,788	-	17,788	65,593
Investments	5	2,591	-	2,591	3,992
		<u>242,890</u>	<u>100,415</u>	<u>343,305</u>	<u>328,986</u>
Expenditure on:					
Charitable activities	6	216,573	62,385	278,958	309,731
		<u>216,573</u>	<u>62,385</u>	<u>278,958</u>	<u>309,731</u>
Net gains/(losses) on investments		14,762	-	14,762	(13,523)
Net movement in funds before other recognised gains		<u>41,079</u>	<u>38,030</u>	<u>79,109</u>	<u>5,732</u>
Other recognised gains:					
Gains on revaluation of fixed assets		-	-	-	260
		<u>41,079</u>	<u>38,030</u>	<u>79,109</u>	<u>5,992</u>
Net movement in funds		<u>41,079</u>	<u>38,030</u>	<u>79,109</u>	<u>5,992</u>
Reconciliation of funds:					
Total funds brought forward		110,724	23,032	133,756	127,764
Net movement in funds		41,079	38,030	79,109	5,992
		<u>151,803</u>	<u>61,062</u>	<u>212,865</u>	<u>133,756</u>
Total funds carried forward		<u>151,803</u>	<u>61,062</u>	<u>212,865</u>	<u>133,756</u>

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

The notes on pages 10 to 23 form part of these financial statements.

CRIBS CHARITABLE TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 05947379

BALANCE SHEET
AS AT 5 APRIL 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	16,191	21,626
Investments	12	72,049	57,287
		<u>88,240</u>	<u>78,913</u>
Current assets			
Debtors	13	2,348	3,229
Cash at bank and in hand		127,950	52,645
		<u>130,298</u>	<u>55,874</u>
Creditors: amounts falling due within one year	14	(5,673)	(1,031)
		<u>124,625</u>	<u>54,843</u>
Net current assets		<u>124,625</u>	<u>54,843</u>
Total assets less current liabilities		<u>212,865</u>	<u>133,756</u>
Net assets excluding pension asset		<u>212,865</u>	<u>133,756</u>
Total net assets		<u><u>212,865</u></u>	<u><u>133,756</u></u>
Charity funds			
Restricted funds	16	61,062	23,032
Unrestricted funds	16	151,803	110,724
Total funds		<u><u>212,865</u></u>	<u><u>133,756</u></u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

CRIBS CHARITABLE TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 05947379

BALANCE SHEET (CONTINUED)
AS AT 5 APRIL 2021

The financial statements were approved and authorised for issue by the Trustees on 28 July 2021 and signed on their behalf by:

Martin Andrews
(Chair of Trustees)

The notes on pages 13 to 26 form part of these financial statements.

CRIBS CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

1. General information

CRIBS Charitable Trust is a charitable incorporated organisation registered with the Charity Commission of England and Wales. The members of the company are the Trustees named on page 1. In the event of the charitable incorporated organisation being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable incorporated organisation.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cribs Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 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 allocated on the portion of the asset's use.

CRIBS CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Motor vehicles	-	25% on reducing balance basis
Fixtures and fittings	-	33% on reducing balance basis

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CRIBS CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	222,511	100,415	322,926	259,401
<i>Total 2020</i>	<u>148,045</u>	<u>111,356</u>	<u>259,401</u>	

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from charitable activities	17,788	17,788	65,593
<i>Total 2020</i>	<u>65,593</u>	<u>65,593</u>	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Investment dividend and interest	2,591	2,591	3,991
Bank interest received	-	-	1
Total 2021	<u>2,591</u>	<u>2,591</u>	<u>3,992</u>
<i>Total 2020</i>	<u>3,992</u>	<u>3,992</u>	

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NOTES TO THE FINANCIAL STATEMENTS
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6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Direct costs	216,573	62,385	278,958	309,731
<i>Total 2020</i>	<u>214,330</u>	<u>95,401</u>	<u>309,731</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Direct costs	254,286	24,672	278,958	309,731
<i>Total 2020</i>	<u>278,322</u>	<u>31,409</u>	<u>309,731</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	250,653	250,653	267,620
Bought in services and resources	3,042	3,042	1,722
Cost of fund raising events	15	15	284
Volunteer expenses, events and outing costs	556	556	7,423
Travel and sundry costs	20	20	1,273
	<u>254,286</u>	<u>254,286</u>	<u>278,322</u>
<i>Total 2020</i>	<u>278,322</u>	<u>278,322</u>	

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Depreciation	5,435	5,435	7,267
Insurance and utilities	1,940	1,940	2,074
Printing, postage and stationery	4,769	4,769	7,603
Staff training and uniforms	505	505	3,108
Vehicle running expenses	3,530	3,530	4,985
Computer consumables	4,582	4,582	936
Independent examination and payroll	1,620	1,620	1,620
Donations	150	150	176
Catering	-	-	1,100
Sundry expenses	1,301	1,301	2,540
Legal fees	840	840	-
	<u>24,672</u>	<u>24,672</u>	<u>31,409</u>
<i>Total 2020</i>	<u>31,409</u>	<u>31,409</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

8. Independent examiner's remuneration

	2021	<i>2020</i>
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,020	<i>1,020</i>

9. Staff costs

	2021	<i>2020</i>
	£	£
Wages and salaries	250,653	<i>267,620</i>
	250,653	<i>267,620</i>

The average number of persons employed by the charity during the year was as follows:

	2021	<i>2020</i>
	No.	No.
Staff	14	<i>15</i>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2020 - £NIL*).

During the year ended 5 April 2021, no Trustee expenses have been incurred (*2020 - £NIL*).

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FOR THE YEAR ENDED 5 APRIL 2021

11. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation			
At 6 April 2020	28,378	8,456	36,834
At 5 April 2021	<u>28,378</u>	<u>8,456</u>	<u>36,834</u>
Depreciation			
At 6 April 2020	7,095	8,113	15,208
Charge for the year	5,321	114	5,435
At 5 April 2021	<u>12,416</u>	<u>8,227</u>	<u>20,643</u>
Net book value			
At 5 April 2021	<u>15,962</u>	<u>229</u>	<u>16,191</u>
<i>At 5 April 2020</i>	<u>21,283</u>	<u>343</u>	<u>21,626</u>

12. Fixed asset investments

	Listed investments £
Cost or valuation	
At 6 April 2020	57,287
Revaluations	14,762
At 5 April 2021	<u>72,049</u>
Net book value	
At 5 April 2021	<u>72,049</u>
<i>At 5 April 2020</i>	<u>57,287</u>

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13. Debtors

	2021 £	2020 £
Due within one year		
Tax recoverable	2,348	3,229
	<u>2,348</u>	<u>3,229</u>

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	152	-
Accruals and deferred income	5,521	1,031
	<u>5,673</u>	<u>1,031</u>

15. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	127,950	52,645
	<u>127,950</u>	<u>52,645</u>

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16. Statement of funds

Statement of funds - current year

	Balance at 6 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 5 April 2021 £
Unrestricted funds						
Designated funds						
Boys Noise	28,642	-	-	-	-	28,642
Koru	-	500	(556)	56	-	-
	<u>28,642</u>	<u>500</u>	<u>(556)</u>	<u>56</u>	<u>-</u>	<u>28,642</u>
General funds						
General Funds	82,082	242,390	(216,017)	(56)	14,762	123,161
Total Unrestricted funds	<u>110,724</u>	<u>242,890</u>	<u>(216,573)</u>	<u>-</u>	<u>14,762</u>	<u>151,803</u>
Restricted funds						
General	-	6,000	(6,000)	-	-	-
Taking off	1,022	11,659	(12,681)	-	-	-
Boys Noise/b:You leaders	-	10,000	(10,000)	-	-	-
Boys Noise/b:you computers	-	625	(625)	-	-	-
Boys Noise/b:You packages	400	10,167	(5,017)	-	-	5,550
Mentoring	-	8,365	(8,365)	-	-	-
Boys Noise/b:You clubs	117	39,003	(4,909)	-	-	34,211
Boys Noise/b:you - Swanley	-	5,000	-	-	-	5,000
Respect	-	5,696	(5,696)	-	-	-
Stream training	210	-	(210)	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS
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16. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 6 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 5 April 2021 £
Equipment	-	3,900	(3,561)	-	-	339
Boys Noise - Van	21,283	-	(5,321)	-	-	15,962
	<u>23,032</u>	<u>100,415</u>	<u>(62,385)</u>	<u>-</u>	<u>-</u>	<u>61,062</u>
Total of funds	<u><u>133,756</u></u>	<u><u>343,305</u></u>	<u><u>(278,958)</u></u>	<u><u>-</u></u>	<u><u>14,762</u></u>	<u><u>212,865</u></u>

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16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Gains/ (Losses)</i> £	<i>Balance at 5 April 2020</i> £
Unrestricted funds						
Designated funds						
Boys Noise	65,009	-	(32,472)	(3,895)	-	28,642
Koru	1,567	5,336	(6,903)	-	-	-
REfresh	2,773	-	(2,773)	-	-	-
Living values	2,061	-	(2,061)	-	-	-
Taking Off	1,309	-	(1,309)	-	-	-
Special activities	81	-	(81)	-	-	-
	<u>72,800</u>	<u>5,336</u>	<u>(45,599)</u>	<u>(3,895)</u>	<u>-</u>	<u>28,642</u>
General funds						
General Funds	49,001	212,294	(168,903)	2,953	(13,263)	82,082
Total Unrestricted funds	<u>121,801</u>	<u>217,630</u>	<u>(214,502)</u>	<u>(942)</u>	<u>(13,263)</u>	<u>110,724</u>
Restricted funds						
General	480	5,883	(6,363)	-	-	-
Taking off	-	1,022	-	-	-	1,022
Boys Noise/b:You leaders	-	9,000	(9,000)	-	-	-
Boys Noise/b:you computers	-	4,633	(4,633)	-	-	-
Boys Noise/b:You packages	-	10,000	(9,600)	-	-	400
Mentoring	-	8,545	(8,545)	-	-	-
Boys Noise/b:You clubs	-	38,063	(34,993)	(2,953)	-	117

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NOTES TO THE FINANCIAL STATEMENTS
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16. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2019</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Gains/ (Losses)</i> £	<i>Balance at 5 April 2020</i> £
Boys						
Noise/b:you - Swanley	-	5,000	(5,000)	-	-	-
Respect	-	10,000	(10,000)	-	-	-
Stream training	-	210	-	-	-	210
Equipment	5,483	19,000	(7,095)	3,895	-	21,283
	<u>5,963</u>	<u>111,356</u>	<u>(95,229)</u>	<u>942</u>	<u>-</u>	<u>23,032</u>
Total of funds	<u><u>127,764</u></u>	<u><u>328,986</u></u>	<u><u>(309,731)</u></u>	<u><u>-</u></u>	<u><u>(13,263)</u></u>	<u><u>133,756</u></u>

17. Summary of funds

Summary of funds - current year

	Balance at 6 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 5 April 2021 £
Designated funds	28,642	500	(556)	56	-	28,642
General funds	82,082	242,390	(216,017)	(56)	14,762	123,161
Restricted funds	23,032	100,415	(62,385)	-	-	61,062
	<u>133,756</u>	<u>343,305</u>	<u>(278,958)</u>	<u>-</u>	<u>14,762</u>	<u>212,865</u>

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NOTES TO THE FINANCIAL STATEMENTS
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17. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2019</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Gains/ (Losses)</i> £	<i>Balance at 5 April 2020</i> £
Designated funds	72,800	5,336	(45,599)	(3,895)	-	28,642
General funds	49,001	212,294	(168,903)	2,953	(13,263)	82,082
Restricted funds	5,963	111,356	(95,229)	942	-	23,032
	<u>127,764</u>	<u>328,986</u>	<u>(309,731)</u>	<u>-</u>	<u>(13,263)</u>	<u>133,756</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	16,191	-	16,191
Fixed asset investments	72,049	-	72,049
Current assets	69,236	61,062	130,298
Creditors due within one year	(5,673)	-	(5,673)
Total	<u>151,803</u>	<u>61,062</u>	<u>212,865</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020</i> £	<i>Restricted funds 2020</i> £	<i>Total funds 2020</i> £
Tangible fixed assets	343	21,283	21,626
Fixed asset investments	57,287	-	57,287
Current assets	54,125	1,749	55,874
Creditors due within one year	(1,031)	-	(1,031)
Total	<u>110,724</u>	<u>23,032</u>	<u>133,756</u>

