



LIVING VALUES  **GROWING FAITH**

CRiBS Charitable Trust

Report and Accounts

Year ended 5th April 2022



“All lessons were relevant to children’s age and development. The children were all highly motivated and looked forward to their sessions.” Teacher

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 2022**

Trustees	Martin Andrews Bola Ojo David Linley Stephen Burnett Thomas Parsons
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 the year ended 5th April 2022



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:



What: REconnect is a programme that offers the teaching of Christianity, as part of the RE syllabus, for primary school pupils from Nursery to Year 6, and consists of a bank of 210 creative and memorable lessons. The CRiBS team has been delivering RE lessons for over 28 years and the team teach in primary schools across Bexley Borough as well as neighbouring boroughs. REconnect also includes bespoke workshops to schools.

After the disruptions of the pandemic and school closures in 2020, this was a more settled year. In Summer 2021, Bexley launched a new RE syllabus and, although CRiBS has developed new units and lessons in conjunction with the new syllabus, unfortunately some schools have decided to deliver RE in-house and not to continue with CRiBS involvement.

Outputs: In the academic year 2021/22 CRiBS worked in 10 primary schools and a pre-school delivering 645 RE lessons, covering 40 topics/units (most for 5 lessons each) to 123 different classes reaching an estimated 3690 pupils. As a response to COVID over the year CRiBS produced 33 online Collective Worship assemblies.

Outcomes: 98% of teachers evaluated the lessons in the highest ratings across a range of quality criteria. 93% of children said they enjoyed their lessons and 86% said the lessons had helped them know more about the topic.

Sample Quotes:

'The children have learnt about an excellent range of inspirational people - they came from different times, races and genders. The lessons were informative and this tied in well with our RE topic of 'Inspirational People!' (Yr 5 teacher)

'The children have thoroughly enjoyed CRiBS. They have gained a deeper insight and knowledge of Christianity' (Yr 1 teacher)

'I enjoyed CRiBS lessons. It was fun learning about Christian beliefs and I learnt a lot as well about how to live. I learnt more about kindness and generosity. Thank you for the last few weeks and I hope you come next year as I have enjoyed everything you have taught us about. It is amazing about how kind and humble Jesus was and I love the effort you are putting in for us to teach us what Jesus did. Thank you.' (Yr 5 pupil)

'I have also learnt what is in the bible all thanks to CRiBS because I wouldn't of known what was in the Bible and there are like thousands of people who wrote the bible.' (Yr3 pupil)

'I have enjoyed the CRiBS lessons and I am thankful and also I never used to think that much about my life.' (Yr4 pupil)

Conclusion: The REconnect team continues to adapt and respond to the needs of schools, offering the teaching of units and lessons in conjunction with the range of syllabus options that schools are now operating. Some of the team share their time across additional areas such as CAP money workshops and supporting intervention work, alongside the delivery of RE lessons in class. This also enables the CRiBS team to keep present and visible in schools and, therefore, able to continue to engage with the schools in their needs and what CRiBS can offer.



What: Seasonal dramatic presentations written and performed by the REconnect team to provide children with explanations for the true meaning of the Christmas and Easter celebrations. They are delivered in a creative way with acting, puppetry, dance, and often engage the children with actions and singing.

Outputs: 32 schools visited for the Easter play (plus one school who had a recording of the play). 19 schools visited for the Christmas play (plus 14 schools that cancelled due to Covid-19 reasons who then watched filmed version of the play and/or the Christmas film from 2020).

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.

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: 'Moving Up' is a 90-minute workshop for children in Yr6 to help prepare them for moving from primary school to secondary school. The workshop includes a video, discussion and opportunities to express how they are feeling about some of the changes with moving to secondary school. In previous years we have delivered these sessions to a whole year group at a time, but due to covid-19, last year we launched 'Moving Up' to be delivered in a classroom by one member of staff.

Outputs: Over 1,000 children reached across the 20 primary schools visited within 49 different classes.

Outcomes:

We asked the children to state whether they agreed with the following statements:

Question	Percentage that agreed
I have had time to think about my move to secondary school.	93.5%
I feel happy or calm about my move to secondary school.	86.1%
I know where I can go for help at secondary school.	90.1%
I enjoyed the workshop	88.1%

We surveyed the observing teachers. Here is what they thought:

Do you feel the workshop:	Percentage that agreed
Gave your pupils the opportunity to think about their move to secondary school.	100%
Helped my pupils feel more positive about their move to secondary school.	100%
Helped my pupils know where they can go for help at secondary school.	100%

Sample Quotes:

'It's okay to be scared worried but you will make new friends. And that you should not change yourself for someone because they are not your Friends.' (Yr 6 Pupil)

'That when you make a good impression on people you can make friends very easily and everyone will like you' (Yr 6 Pupil)

'A really positive workshop, giving the children a very positive outlook on secondary' (Yr 6 Teacher)

'The children were engaged and their concerns were addressed. Thank you for a great workshop!' (Yr 6 Teacher)

'Fantastic workshop - very engaging for the children' (Yr 6 Teacher)

Summary: This year, we continued with our new format of delivering transition support to Yr6s. The amount of bookings increased again compared to last year, meaning even more children reached. It was a highly successful few weeks that resulted in a large amount of children feeling more supported and confident ahead of starting secondary school. We noticed there was a clear difference in how anxious children were at the start of the term compared to after they have had their transition days at their new school.



What: Boys Noise is a 10-week programme for boys struggling with social, emotional, behavioural or personal issues. It consists of small group HeartSense sessions, focussing on emotional education and an after-school club, focussing on team games, social skills and confidence building. We also developed a short bereavement course to support children going through this. Following on from Covid-19, only one school has had the after-school club, so the following data is based on HeartSense.

Outputs: 210 children reached (181 of these for more than 1 programme/term) with 17 programmes delivered across 7 primary schools.

Outcomes: We collect data from the children, teachers and parents, unfortunately due to the lack of clubs; we have struggled to collect a reasonable amount of responses from parents so we were unable to build an accurate set of averages.

Quotes:

'This has changed my life' (child)

'He keeps making strides. He is working so much harder and calming down from upsets so much quicker.' (Teacher about the child above)

'His confidence has grown and grown and in turn his academic abilities have grown too. Thank you for all of your support with him this year.' (teacher)

Area	Children Positive change	Teacher positive change	Combined positive
Attitude towards learning	69%	75%	72%
Respecting others	65%	55%	60%
Listening	64%	72%	68%
Handling negative situations	56%	65%	60%
Confidence	75%	74%	74.5%
Understanding & expressing emotions	71%	66%	69%
Wellbeing	67%	68%	67.5%
Behaviour at school	64%	62%	63%

'It helps me talk about my feelings and problems with Boys Noise.' (child)

'He has really struggled with the loss of his Grandad as he was so close, and I strongly believe these sessions have been helping him to deal with this loss. He finds it easier to say when he feels sad about Grandad. He is still coming to terms with the loss but I know that these sessions have helped especially after his bereavement counselling ended. Thank you!' (Parent of a child who has completed our new bereavement course)

Summary: HeartSense has continued to be of vital importance to the schools that have bought into it. It is highly valued by the children we work with, along with their teachers and the senior leadership of the school. Some funding has allowed us to offer some “free trial” packages which has resulted in 2 schools committing long term. 5 of the 6 schools we worked in at the end of this academic year are continuing for next year. The clubs have been of less importance and we are looking at how we promote these going forward. Looking ahead to next year, Boys Noise is merging with b:You under the heading of “Unlimited” meaning that there is a lot more fluidity in what support we can provide for the schools we work in.



What: b:You is a 10-week programme for girls struggling with social, emotional, behavioural or personal issues. It consists of small group HeartSense sessions, focussing on emotional education which teaches social skills and confidence building.

Outputs: 46 children reached within 5 programmes delivered to 2 primary schools.

Outcomes: We collect data from the children and teachers. For the youngest girls (year 2 and some year 3) CRiBS staff completed surveys on their behalf.

	Reported improvement %		
Outcome	Pupils	Teachers	Average
Attitude towards learning	67.74%	65.22%	66.48%
Respecting others	48.39%	42.86%	45.62%
Listening	61.29%	59.09%	60.19%
Handling Negative Situations	38.71%	72.73%	55.72%
Confidence	64.52%	80.00%	72.26%
Understanding and Expressing Emotions	61.29%	58.33%	59.81%
Wellbeing	58.06%	66.67%	62.37%
Behaviour at School	35.48%	47.06%	41.27%
Behaviour at Home	22.58%	N/A	22.58%
Being able to ask for help	54.84%	61.54%	58.19%
How happy I am with my friendships	51.61%	52.17%	51.89%

Quotes:

'I could not express my feelings, calm down and now I can exsprise (express) my feelings. Now I can calm down easier' (Year 6 child)

'I now know how to deal with arguments. I also learned the best things on making friendships' (Year 5 pupil)

'Before Heartsense I was insecure about myself. Now I am happy!!' (Year 6 pupil)

Summary: It has been good this year to be back to delivering Heartsense in schools. We have seen a lot of after-effects of the pandemic, with a rise in anxiety in girls – especially about coming in to school, similar to what you might expect from reception children. Towards to end of the academic year, there were a number of friendship issues developing. This may be a consequence of the girls missing a large proportion of time together in the previous two academic years. I think this is reflected in the evaluation returns. The best thing about Heartsense over the last academic year has been seeing the girls grow in confidence and communication skills.

What: The 2021/22 academic year for Unlimited Secondary work saw our mentoring presence increase within St. Columba's working side by side to support the young people. This support increased as St. Columba's and CRiBS have now created a TAC team (Team Around a Child) system which allows us to sit in meetings with external support provisions, such as CAMHS, to create transparent working between provisions and added support for young people. Our mentoring presence will also be in BA come the new academic year, on the other hand after mentoring a student in King Henry was short lived. This academic year also gave us the ability to resume our Christian Unions both in Townley Grammar School and Bexley Grammar School with partial support provided for the Bible Club at St. Columba's. CRiBS also supported the Clocktower project, organised by Transform Bexley Youth significantly.

Outputs: The number of students that have been mentored between St. Columba's and King Henry was 18 this academic year. The Christian Union Cohort at Townley Grammar School totalled 25. We have also been requested to facilitate another cohort of students for Christian Union next academic year.

Outcomes: We have not measured outcomes and impact with formal questionnaires this year, but observations from the Unlimited team suggest:

- Improved ability to help stabilise young people's emotions
- Improved emotional recognition
- Improved mental health
- Improved ability to empathise
- Improved ability to help young people weigh decision-making processes

Which will all help in their emotional maturity.

Quotes:

'I would like to say a massive thanks for today and for supporting us this academic year of CU. You gave me lots to think about and I definitely will have lots of more questions in September haha.' (13/07/2022, Sixth Former, Townley Grammar School)

'The emotional wellbeing and mental health of young people has been hugely adversely affected by the Covid pandemic. As a school we have never experienced the levels of need that are manifesting themselves on daily basis. We consider ourselves blessed to have had our established relationship with CRiBS to turn to, in order to try to meet the needs of our young people. As a school with a Christian ethos it will always be a priority to try to provide help and support that is founded on Gospel principles and we are happy and confident that this is what the CRiBS mentors provide for us. Their work is of immense value to our young people and their care and support for some of our most vulnerable pupils makes a difference as crucial as whether or not they even continue coming into school. Knowing that there is a person available to listen to their concerns and support them through their difficulties makes the world of difference not just in the moment but to their long-term success. In an age where expectations around masculinity can foster toxic attitudes and behaviours the positive role model aspect of the CRiBS mentors who work with us has an impact across the whole school. The compassion and care that is shown to our young men both in regular sessions and their willingness to jump in and give a helping hand at short notice is something which we are immensely grateful for.' (30/03/2022, Assistant Headteacher of Inclusion (SENDco), St. Columba's)

Summary: This year has seen further growth in the mentoring programme with encouraging responses to the work being done. The Coronavirus pandemic has had a particularly significant impact on the work in secondary schools.



CRiBS was keen to be back as 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. Unfortunately, again as a result of the pandemic, Spark in the Park took the view not to proceed in their usual manner switching to online delivery.



Throughout our 29th year CRiBS exhibited a readiness and the capability to adapt its services to meet the needs of the schools we serve. The result of the Coronavirus pandemic has meant that the needs have increased, in particular for mentoring. Nevertheless CRiBS endeavoured to bring support, encouragement and hope, informed by our faith perspective, to the lives of children and young people across the area.



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. One Trustee resigned this year.



Financial Review

Incoming resources during the year amounted to £280,381 and resources expended £280,600 giving rise to a deficit of £219 for the year.

The fund balances carried forward at 5th April, 2022 were £212,516.

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:

All Churches Trust, ASDA Stores Ltd, Harenc Community Trust, Marsh Charitable Trust, Shared Endeavour Fund, Souter Charitable Trust, The Evening Standard Dispossessed Fund - Save London Lives, The Fellowship of St John (UK) Trust Association, The Kent Community Fund, The MSE Charity, The National Lottery Community Fund and TNLCF Bexley Giving Scheme.

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



Reserves Policy

The reserves policy takes 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 29 years and its liabilities and responsibilities to staff have inevitably increased too. The Trustees therefore suggested the reserves figure be 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:
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 2022**

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 2022.

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: 14 December 2022

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 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	145,767	70,128	215,895	322,926
Charitable activities	4	57,411	3,670	61,081	17,788
Investments	5	3,405	-	3,405	2,591
Total income		206,583	73,798	280,381	343,305
Expenditure on:					
Charitable activities	6	117,301	163,299	280,600	278,958
Total expenditure		117,301	163,299	280,600	278,958
Net income/(expenditure) before net (losses)/gains on investments		89,282	(89,501)	(219)	64,347
Net (losses)/gains on investments		(130)	-	(130)	14,762
Net income/(expenditure)		89,152	(89,501)	(349)	79,109
Transfers between funds	16	(48,430)	48,430	-	-
Net movement in funds		40,722	(41,071)	(349)	79,109
Reconciliation of funds:					
Total funds brought forward		151,803	61,062	212,865	133,756
Net movement in funds		40,722	(41,071)	(349)	79,109
Total funds carried forward		192,525	19,991	212,516	212,865

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

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

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

BALANCE SHEET
AS AT 5 APRIL 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	12,124	16,191
Investments	12	71,919	72,049
		<u>84,043</u>	<u>88,240</u>
Current assets			
Debtors	13	8,090	2,348
Cash at bank and in hand		121,766	127,950
		<u>129,856</u>	<u>130,298</u>
Creditors: amounts falling due within one year	14	(1,383)	(5,673)
Net current assets		<u>128,473</u>	<u>124,625</u>
Total assets less current liabilities		<u>212,516</u>	<u>212,865</u>
Net assets excluding pension asset		<u>212,516</u>	<u>212,865</u>
Total net assets		<u><u>212,516</u></u>	<u><u>212,865</u></u>
Charity funds			
Restricted funds	16	19,991	61,062
Unrestricted funds	16	192,525	151,803
Total funds		<u><u>212,516</u></u>	<u><u>212,865</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 2022

The financial statements were approved and authorised for issue by the Trustees on 13 December 2022 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 2022

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 2022**

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 2022

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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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	145,767	70,128	215,895	322,926
<i>Total 2021</i>	<i>222,511</i>	<i>100,415</i>	<i>322,926</i>	

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from charitable activities	57,411	3,670	61,081	17,788
<i>Total 2021</i>	<i>17,788</i>	<i>-</i>	<i>17,788</i>	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment dividend and interest	3,370	3,370	2,591
Bank interest received	35	35	-
Total 2022	3,405	3,405	2,591
<i>Total 2021</i>	<i>2,591</i>	<i>2,591</i>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Direct costs	117,301	163,299	280,600	278,958
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total 2021</i>	<u>214,525</u>	<u>64,433</u>	<u>278,958</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Direct costs	258,857	21,743	280,600	278,958
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total 2021</i>	<u>254,286</u>	<u>24,672</u>	<u>278,958</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	253,945	253,945	250,653
Bought in services and resources	2,383	2,383	3,042
Cost of fund raising events	24	24	15
Volunteer expenses, events and outing costs	2,156	2,156	556
Travel and sundry costs	349	349	20
	<u>258,857</u>	<u>258,857</u>	<u>254,286</u>
<i>Total 2021</i>	<u>254,286</u>	<u>254,286</u>	

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Depreciation	4,067	4,067	5,435
Insurance and utilities	2,474	2,474	1,940
Printing, postage and stationery	3,904	3,904	4,769
Staff training and uniforms	1,283	1,283	505
Vehicle running expenses	4,586	4,586	3,530
Computer consumables	1,475	1,475	4,582
Independent examination and payroll	1,740	1,740	1,620
Donations	150	150	150
Catering	165	165	-
Sundry expenses	1,580	1,580	1,301
Legal fees	-	-	840
Repairs	319	319	-
	<u>21,743</u>	<u>21,743</u>	<u>24,672</u>
<i>Total 2021</i>	<u>24,672</u>	<u>24,672</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

8. Independent examiner's remuneration

	2022 £	<i>2021</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

	2022 £	<i>2021</i> £
Wages and salaries	253,945	<i>250,653</i>
	253,945	<i>250,653</i>

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

	2022 No.	<i>2021</i> No.
Staff	12	<i>14</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 (2021 - £NIL).

During the year ended 5 April 2022, no Trustee expenses have been incurred (2021 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

11. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation			
At 6 April 2021	28,378	8,456	36,834
At 5 April 2022	28,378	8,456	36,834
Depreciation			
At 6 April 2021	12,416	8,227	20,643
Charge for the year	3,991	76	4,067
At 5 April 2022	16,407	8,303	24,710
Net book value			
At 5 April 2022	11,971	153	12,124
At 5 April 2021	15,962	229	16,191

12. Fixed asset investments

	Listed investments £
Cost or valuation	
At 6 April 2021	71,919
At 5 April 2022	71,919
Net book value	
At 5 April 2022	71,919
At 5 April 2021	71,919

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13. Debtors

	2022 £	<i>2021</i> £
Due within one year		
Prepayments and accrued income	4,500	-
Tax recoverable	3,590	2,348
	<u>8,090</u>	<u>2,348</u>

14. Creditors: Amounts falling due within one year

	2022 £	<i>2021</i> £
Bank overdrafts	-	152
Accruals and deferred income	1,383	5,521
	<u>1,383</u>	<u>5,673</u>

15. Financial instruments

	2022 £	<i>2021</i> £
Financial assets		
Financial assets measured at fair value through income and expenditure	121,766	127,950
	<u>121,766</u>	<u>127,950</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

16. Statement of funds

Statement of funds - current year

	Balance at 6 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 5 April 2022 £
Unrestricted funds						
Designated funds						
Boys Noise	28,642	-	-	(28,642)	-	-
General funds						
General Funds	123,161	206,583	(117,301)	(19,788)	(130)	192,525
Total Unrestricted funds	151,803	206,583	(117,301)	(48,430)	(130)	192,525
Restricted funds						
General	-	3,400	(3,400)	-	-	-
Boys Noise/b:You leaders	-	5,750	(5,750)	-	-	-
Boys Noise/b:You packages	5,550	10,000	(11,170)	-	-	4,380
Mentoring	-	24,135	(26,490)	2,355	-	-
Boys Noise/b:You clubs	34,211	9,837	(89,001)	44,953	-	-
Boys Noise/b:you - Swanley	5,000	-	(5,000)	-	-	-
Respect	-	1,424	(1,424)	-	-	-
CAP Money	-	4,752	(5,874)	1,122	-	-
Equipment	339	-	(339)	-	-	-
Boys Noise - Van	15,962	-	(3,991)	-	-	11,971
Moving up	-	4,500	(4,500)	-	-	-
Reconnect	-	10,000	(6,360)	-	-	3,640

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

16. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 6 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 5 April 2022 £
	61,062	73,798	(163,299)	48,430	-	19,991
Total of funds	212,865	280,381	(280,600)	-	(130)	212,516

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 5 April 2021 £</i>
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>-</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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

16. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 5 April 2021</i>
	£	£	£	£	£	£
Respect	-	5,696	(5,696)	-	-	-
CAP Money	210	-	(210)	-	-	-
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>133,756</u>	<u>100,415</u>	<u>(278,958)</u>	<u>-</u>	<u>14,762</u>	<u>212,865</u>

17. Summary of funds

Summary of funds - current year

	<i>Balance at 6 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 5 April 2022</i>
	£	£	£	£	£	£
Designated funds	28,642	-	-	(28,642)	-	-
General funds	123,161	206,583	(117,301)	(19,788)	(130)	192,525
Restricted funds	61,062	73,798	(163,299)	48,430	-	19,991
	<u>212,865</u>	<u>280,381</u>	<u>(280,600)</u>	<u>-</u>	<u>(130)</u>	<u>212,516</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 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 5 April 2021 £</i>
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>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	12,124	-	12,124
Fixed asset investments	71,919	-	71,919
Current assets	109,865	19,991	129,856
Creditors due within one year	(1,383)	-	(1,383)
Total	<u>192,525</u>	<u>19,991</u>	<u>212,516</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
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>