

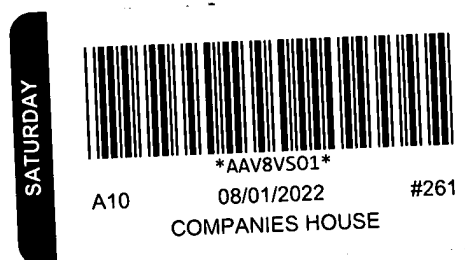
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**The Crosland Trust**

(A company limited by guarantee)

Charity registration number: 1104026

Company registration number: 05110883



**Independent Examiners Ltd**  
**2 Broadbridge Business Centre**  
**Delling Lane**  
**Bosham**  
**Chichester**  
**West Sussex**  
**PO18 8NF**

**THE CROSLAND TRUST**  
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## **THE CROSLAND TRUST**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Charity Registration Number</b>	1104026
<b>Company Registration Number</b>	05110883
<b>Trustees</b>	James Odgers David Saunderson (resigned 20 October 2020) Henrietta Odgers Gillian Simmonds (resigned 20 October 2020) Leticia Hatfield (appointed 20 October 2020)
<b>Secretary</b>	James Odgers
<b>Registered address</b>	2 Broadbridge Business Centre Delling Lane Bosham Chichester PO18 8NF
<b>Bankers</b>	HSBC Bank plc 240 Lavender Hill Clapham Junction London SW11 5PJ
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF

# **THE CROSLAND TRUST**

## **TRUSTEES' REPORT**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 5 April 2021.

### **Objectives and activities**

#### ***Objects and aims***

The objects of The Crosland Trust are the relief of poverty, suffering, sickness and distress, the advancement of education, the advancement of the Christian religion and the advancement of such other purposes as are charitable in accordance with English law.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

#### ***Review of activities***

The primary focus over the year has been to strengthen and consolidate the network of Besoms across the country and prepare for new Besoms to emerge. Existing Besoms are now formed into Clusters of mutual support and here has been a considerable increase in interest - more new enquiries over the year than over the previous five years. New Besoms are presently being established in Wensleydale and Sidcup with a further five groups contemplating starting up shortly.

The Besom Network has gradually taken on all the functions and activities of The Crosland Trust, as the old Besom charity has been renamed over the year, and it, in turn, has appointed new trustees who are taking over from the interim Besom National Adviser. The trustees have been mentored and equipped for their new roles taking on the responsibility for stewarding and developing the Besom vision. The Adviser will continue for the time being to spend a part of his time at the level of the Network trustees and the rest of his time with the core teams of the 23 Besoms, encouraging them to deepen their discipleship of those who give time through their Besoms.

Covid has seriously constrained the activities of local Besoms throughout the year but many have been able to continue to provide vital assistance to women coming out of refuges as they are rehoused into empty flats far from any of their traditional support structures and to those in need of food parcels.

This will have been the last year that The Crosland Trust has any continuing involvement with the Besom after 35 years or so since its founding and hereafter it will be focussing directly on other projects within its objects under its own new trustees.

# **THE CROSLAND TRUST**

## **TRUSTEES' REPORT**

### **Financial review**

#### ***Policy on reserves***

The trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves should be maintained for the work of The Crosland Trust. The Crosland Trust's predecessor, The Besom Foundation had the same policy from 1987.

#### ***Going concern***

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

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

#### ***Nature of governing document***

The Crosland Trust is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

#### ***Recruitment and appointment of trustees***

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

#### ***Risk management***

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

# **THE CROSLAND TRUST**

## **TRUSTEES' REPORT**

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

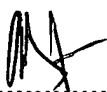
The trustees (who are also the directors of The Crosland Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 23 July 2021 and signed on its behalf by:



.....  
James Odgers  
Company Secretary and Trustee

## **THE CROSLAND TRUST**

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2021 which are set out on pages 6 to 14.

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

As the charity's trustees of The Crosland Trust (and also 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 Crosland Trust 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 your charity's accounts as 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**

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 Crosland Trust 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.

  
.....  
G W Schulz ACMA

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

23 July 2021

# THE CROSLAND TRUST

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	-	12,440	12,440	1,468
Total income		-	12,440	12,440	1,468
<b>Expenditure on:</b>					
Charitable activities	4	-	52,792	52,792	52,574
Total expenditure		-	52,792	52,792	52,574
Net expenditure		-	(40,352)	(40,352)	(51,106)
Net movement in funds		-	(40,352)	(40,352)	(51,106)
<b>Reconciliation of funds</b>					
Total funds brought forward		277	62,677	62,954	114,060
Total funds carried forward	9	277	22,325	22,602	62,954

The notes on pages 8 to 14 form an integral part of these financial statements.



# THE CROSLAND TRUST

REGISTERED NUMBER: 05110883

## BALANCE SHEET AS AT 5 APRIL 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		24,118	64,700
<b>Creditors: Amounts falling due within one year</b>	8	<u>(1,516)</u>	<u>(1,746)</u>
<b>Net assets</b>		<u>22,602</u>	<u>62,954</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		22,325	62,677
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>277</u>	<u>277</u>
<b>Total funds</b>	9	<u>22,602</u>	<u>62,954</u>


For the financial year ending 5 April 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 23 July 2021 and signed on their behalf by:

  
.....  
James Odgers  
Company Secretary and Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

# **THE CROSLAND TRUST**

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

### **1 Charity status**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### **Basis of preparation**

The Crosland 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 notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

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 the income receivable can be measured reliably.

## **THE CROSLAND TRUST**

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

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **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.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## THE CROSLAND TRUST

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

#### Liabilities

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 company 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.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Financial instruments

The company 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.

#### 3 Income from donations and legacies

	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Donations and legacies;			
Donations	<u>12,440</u>	<u>12,440</u>	<u>1,468</u>
	<u>12,440</u>	<u>12,440</u>	<u>1,468</u>

# THE CROSLAND TRUST

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

### 4 Expenditure on charitable activities

	Note	Restricted funds £	Total 2021 £	Total 2020 £
Staff expenses		3,005	3,005	8,247
Computer maintenance		174	174	277
Professional fees		961	961	208
Bookkeeping		240	240	240
Bank charges		189	189	285
Sundry expenses		121	121	481
Independent examination		1,080	1,080	1,110
Grant funding of activities	5	-	-	180
Staff costs	7	47,022	47,022	41,546
		<u>52,792</u>	<u>52,792</u>	<u>52,574</u>

### 5 Grant-making

#### Analysis of grants

	Grants to institutions 2021 £	2020 £
Grants	<u>-</u>	<u>180</u>

### 6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

**THE CROSLAND TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR YEAR ENDED 5 APRIL 2021**

**7 Staff costs**

The aggregate payroll costs were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	45,900	40,016
Social security costs	<u>1,122</u>	<u>1,530</u>
	<u><b>47,022</b></u>	<u><b>41,546</b></u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
Employees	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	70	301
Other creditors	1	-
Pension scheme creditor	245	245
Accruals	<u>1,200</u>	<u>1,200</u>
	<u><b>1,516</b></u>	<u><b>1,746</b></u>

# THE CROSLAND TRUST

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

### 9 Funds

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	277	-	-	277
<b>Restricted funds</b>				
Administration fund	5,757	12,440	(2,765)	15,432
HCCT fund	<u>56,920</u>	<u>-</u>	<u>(50,027)</u>	<u>6,893</u>
	<u>62,677</u>	<u>12,440</u>	<u>(52,792)</u>	<u>22,325</u>
<b>Total funds</b>	<u>62,954</u>	<u>12,440</u>	<u>(52,792)</u>	<u>22,602</u>

	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Balance at 5 April 2020 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	277	-	-	277
<b>Restricted funds</b>				
Administration fund	7,071	1,468	(2,781)	5,758
HCCT fund	<u>106,712</u>	<u>-</u>	<u>(49,793)</u>	<u>56,919</u>
	<u>113,783</u>	<u>1,468</u>	<u>(52,574)</u>	<u>62,677</u>
<b>Total funds</b>	<u>114,060</u>	<u>1,468</u>	<u>(52,574)</u>	<u>62,954</u>

**THE CROSLAND TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 5 APRIL 2021**

**10 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 5 April 2021 £</b>
Current assets	277	23,841	24,118
Current liabilities	-	(1,515)	(1,515)
Total net assets	<u>277</u>	<u>22,326</u>	<u>22,603</u>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 5 April 2020 £</b>
Current assets	277	64,423	64,700
Current liabilities	-	(1,746)	(1,746)
Total net assets	<u>277</u>	<u>62,677</u>	<u>62,954</u>