

REGISTERED COMPANY NUMBER: 07476312 (England and Wales)

REGISTERED CHARITY NUMBER: 1140924

**Three Trees Community Centre**  
**Report of the Trustees and Unaudited Financial Statements**  
**for the Year Ended 31 December 2019**

Three Trees Community Centre  
Hedingham Grove  
Chelmunds Cross  
Chelmsley Wood  
B37 7TP

**Three Trees Community Centre**

**Contents of the Financial Statements  
for the Year Ended 31 December 2019**

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## **Three Trees Community Centre**

### **Report of the Trustees for the Year Ended 31 December 2019**

The trustees who present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objects are specifically restricted to the following:

The provision and maintenance of a community centre for the use of the inhabitants of north Solihull and the surrounding areas without distinction of political, religious or other opinions, including use for:

*(a) Meetings, lectures and classes, and*

*(b) Other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants,*

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Three Trees Community Centre is a company limited by guarantee and a registered charity governed by a Memorandum and Articles of Association. The Directors of the charitable company ('the charity') are its trustees for the purpose of charity law and within this report are collectively referred to as the trustees.

##### **Appointment of Trustees**

Potential new trustees are identified in accordance with the developing service and business needs of the Charity, usually on the recommendation of the working groups that advise the Board from time to time. Final appointment follows a probationary period of observing attendance at board meetings.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **The year in review**

As usual, we have had a busy year with changes and challenges but the community and the board have risen to these and adapted to the needs we see around us.

It's been a year of bedding in new systems, adapting them where required and working towards a sustainable model for the community centre. Our Centre Co-Ordinator went on maternity leave in May and the Office Administrative worker stepped up to cover the role, with a secondment from Northern Star back-filling the Admin post. This has worked well, with Jay honing the systems further and also undertaking training in community development.

## **Three Trees Community Centre**

### **Report of the Trustees for the Year Ended 31 December 2019**

#### **FINANCIAL REVIEW**

From a community point of view we have had a tremendous year with new groups joining us, expansion of other services and activities and a general good time all round. As usual, the success of the year is down to the amazing volunteers who run various groups and keep the centre rooted into our community.

#### **Financial overview**

Our finances continued to improve over the year. This was our first full year since the redevelopment and gives us a baseline to work from in terms of finances. We have seen an increase in use of the rooms, including health groups, training sessions and employment advice alongside a couple of new community led groups. These have all meant a regular income which means we can let the rooms be used by smaller community groups that have minimal resources.

We have also been successful in fundraising for two projects which will further develop both the space available and the activities in the centre. At the end of the year we finally received the final bill for the Phase 3 work. This was significantly higher than anticipated but we have been able to cover the additional cost from our reserves.

#### **Reserves policy**

The trustees have agreed to a policy to maintain an unrestricted reserves position to hold between 3 and 6 months expenditure. Based on existing unrestricted reserves of £47,571 the trustees are satisfied that the existing reserves levels achieves this.

#### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

#### **FUTURE PLANS**

2020 will see two significant projects. A successful application to HS2 CEF Local Fund has resulted in funds to develop new spaces at the side of the building. These should be completed within the year and provide two pods for flexible use and extend the activity room used by Day Services. This is likely to free up the second room they currently use and we will be looking for new tenants to take up the space.

The second project, The Community Well, is supported by the Big Lottery, Reaching Communities and is a five year well-being project. This will involve recruiting new staff and developing a number of new activities in and around the centre.

These are both exciting projects for us and will bring a fresh vibrancy and new edge to Three Trees. It is important that we don't stand still and keep developing new activities as well as keep the building up to date and used by different groups.

## **Three Trees Community Centre**

### **Report of the Trustees for the Year Ended 31 December 2019**

#### **FUTURE PLANS - Continued**

Alongside this we are looking for further opportunities to develop the social enterprise side of our activities, the chippy has seen a successful year and we are seeing if that can be built on, as well as expanding the partnership working with the Olive Branch Kitchen, based at Three Trees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1140924

##### **Registered Company number**

07476312

##### **Registered office**

Hedingham Grove  
Chelmund's Cross  
Chelmsley Wood  
B37 7TP

##### **Trustees**

Roger Look  
Reverend Neil Roberts  
Patricia Hayes  
Kris Chase-Byrne  
Alison Trout  
Louise Beddoe  
Mark Frampton  
Junior Brown  
Michael Samworth (Resigned 20 April 2019)

##### **Accountants**

Colebridge Enterprises Ltd t/a Colebridge Accountancy  
Unit 21, Chelmsley Wood Ind Estate  
West Midlands  
B37 6QQ

##### **Independent Examiner**

Charles Johnston  
6 Whitehouse Green  
Solihull  
B91 1SJ

## **Three Trees Community Centre**

### **Report of the Trustees for the Year Ended 31 December 2019**

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Three Trees Community Centre for the purposes of company law) are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and the apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgement and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiners are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of it.

Approved by order of the board of trustees on 8th September 2020 and signed on its behalf by:



Neil Roberts  
Trustee

## **Three Trees Community Centre**

### **Report of the Independent Examiners for the Year Ended 31 December 2019**

We report on the Accounts of the company for the year ended 31 December 2019

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

The trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 and that an independent examination is needed.

We are satisfied that the charity is not subject to audit under company law and is eligible for an independent examination, it is our responsibility to:

- Examine the accounts under section 43 of the 1993 Act
- Follow the procedures laid down in the general directions given by the charity commission under section 43(7)(b) of the 1993 Act, and
- State whether particular matters have come to our attention

#### **Basis of independent examiner's report**

The examination is carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In connection with the examination no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Company Act 2006, and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Company Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Charles Johnston**  
Independent Examiner

22 February 2020

**Three Trees Community Centre****Statement of Financial Activities  
for the Year Ended 31 December 2019**

		2019 Unrestricted funds	2019 Restricted funds	2019 Total funds	2018 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	559	-	<b>559</b>	4,609
Investment income		13	-	<b>13</b>	-
<b>Charitable activities</b>					
Charitable activities	3	70,794	5,000	<b>75,794</b>	95,904
Other trading activities	4	581	-	<b>581</b>	1,704
<b>Total</b>		<u><b>71,947</b></u>	<u><b>5,000</b></u>	<u><b>76,947</b></u>	<u>102,217</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	586	-	<b>586</b>	911
<b>Charitable activities</b>					
Charitable activities	6	<u>83,964</u>	<u>16,898</u>	<u><b>100,862</b></u>	<u>81,731</u>
<b>Total</b>		<u><b>84,550</b></u>	<u><b>16,898</b></u>	<u><b>101,448</b></u>	<u>82,642</u>
<b>NET INCOME</b>		<b>- 12,603</b>	<b>- 11,898</b>	<b>- 24,501</b>	19,575
<b>RECONCILIATION OF FUNDS</b>					
	9				
<b>Total funds brought forward</b>		<b>60,174</b>	<b>11,898</b>	<b>72,072</b>	52,497
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>47,571</b></u></u>	<u><u><b>-</b></u></u>	<u><u><b>47,571</b></u></u>	<u><u>72,072</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Three Trees Community Centre****Balance Sheet  
At 31 December 2019**

		2019	2019	2019	2018
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		52,700	-	52,700	50,696
Debtors	7	<u>21,891</u>	<u>-</u>	<u>21,891</u>	<u>22,296</u>
		<b>74,591</b>	<b>-</b>	<b>74,590</b>	<b>72,992</b>
<b>CREDITORS</b>					
Amounts falling due within one year	8	27,020	-	27,020	920
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u><b>47,571</b></u>	<u><b>-</b></u>	<u><b>47,570</b></u>	<u><b>72,072</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>47,571</b>	<b>-</b>	<b>47,570</b>	<b>72,072</b>
<b>NET ASSETS</b>		<u><u><b>47,571</b></u></u>	<u><u><b>-</b></u></u>	<u><u><b>47,571</b></u></u>	<u><u><b>72,072</b></u></u>
<b>FUNDS</b>					
Unrestricted funds		47,571	-	47,571	60,174
Restricted funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>11,898</u>
		<u><b>47,571</b></u>	<u><b>-</b></u>	<u><b>47,571</b></u>	<u><b>72,072</b></u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner who's report appears on page 6;

The financial statements were approved by the Board of Trustees on 8th September 2020 and signed on its behalf by:



Neil Roberts  
Trustee

**Three Trees Community Centre****Notes to the Financial Statements  
for the Year Ended 31 December 2019****1 ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events, trading activities and the charges of premises costs to tenants. Income is received in exchange for supplying goods and services, in order to raise funds and is recognised when entitlement has occurred.

Income from grants, whether 'capital' grant or 'revenue' grants, is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is usually upon notification of interest paid or payable by the Bank.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources. Expenditure is classified under the following activity headings:

## **Three Trees Community Centre**

### **Notes to the Financial Statements for the Year Ended 31 December 2019**

#### **1 ACCOUNTING POLICIES**

##### **Expenditure - continued**

Expenditure on charitable activities includes the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Cost of raising funds comprises the costs of commercial trading.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative support costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

A detailed summary of each fund, both restricted and unrestricted, is included in the notes to the financial statements on page 12.

##### **Pensions costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Trustees remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor the year ended 31 December 2018.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2019 nor the year ended 31 December 2018.

**Three Trees Community Centre****Notes to the Financial Statements  
for the Year Ended 31 December 2019****2 INCOME FROM DONATIONS AND LEGACIES**

	<b>2019</b>	2018
	£	£
Donations	<u>559</u>	<u>4,609</u>

**3 INCOME FROM CHARITABLE ACTIVITIES**

	<b>2019</b>	2018
	£	£
Grants	7,000	18,818
Room Hire	36,060	42,915
Tenants Rent	32,734	34,171
	<u>75,794</u>	<u>95,904</u>

**4 INCOME FROM OTHER TRADING ACTIVITIES**

	<b>2019</b>	2018
	£	£
Catering	<u>581</u>	<u>1,704</u>

**5 EXPENDITURE ON RAISING FUNDS**

	<b>2019</b>	2018
	£	£
Trading cost of goods sold	<u>586</u>	<u>911</u>

**6 EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>2019</b>	2018
	£	£
Direct costs	99,623	80,525
Support costs	1,239	1,206
	<u>100,862</u>	<u>81,731</u>

**7 DEBTORS**

	<b>2019</b>	2018
	£	£
Loan to Chelmunds Community Enterprises C.I.C	5,000	5,000
Loan to The Northern Star Community Arts	8,050	6,500
Olive Branch (Three Trees) C.I.C	4,237	4,237
Trade debtors	4,603	5,741
Prepayments	-	818
	<u>21,891</u>	<u>22,296</u>

**Three Trees Community Centre****Notes to the Financial Statements  
for the Year Ended 31 December 2019****8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2019</b>	2018
	£	£
Accruals	<b>26,520</b>	420
Fund held on behalf of "The Blessed Project"	<b>500</b>	500
	<b><u>27,020</u></b>	<u>920</u>

**9 MOVEMENT IN FUNDS**

	<b>At 31.12.19</b>		<b>Net movement in funds</b>	<b>At 31.12.18</b>
	£		£	£
<b>Unrestricted funds</b>				
General fund	47,571	-	12,603	60,174
<b>Restricted funds</b>				
Phase 3 - Big Lottery	-	-	1,904	1,904
Phase 3 - Non-Lottery	-	-	6,957	6,957
Local Fundraising	-	-	2,513	2,513
Tudor Trust	-	-	-	-
Youth Project	-	-	524	524
<b>TOTAL FUNDS</b>	<b><u>47,571</u></b>	<b>-</b>	<b><u>24,501</u></b>	<b><u>72,072</u></b>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	71,947	<b>84,550</b>	<b>- 12,603</b>
<b>Restricted funds</b>			
Phase 3 - Big Lottery	-	<b>1,904</b>	<b>- 1,904</b>
Phase 3 - Non-Lottery	-	<b>6,957</b>	<b>- 6,957</b>
Local Fundraising	-	<b>2,513</b>	<b>- 2,513</b>
Tudor Trust	5,000	<b>5,000</b>	-
Youth Project	-	<b>524</b>	<b>- 524</b>
<b>TOTAL FUNDS</b>	<b><u>76,947</u></b>	<b><u>101,448</u></b>	<b><u>- 24,501</u></b>

**Three Trees Community Centre****Notes to the Financial Statements  
for the Year Ended 31 December 2019****10 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2018**

	2018 Unrestricted funds	2018 Restricted funds	2018 Total funds	2017 Total funds
	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	4,609	-	4,609	3,624
<b>Charitable activities</b>				
Charitable activities	85,086	10,818	95,904	298,789
Other trading activities	1,704	-	1,704	-
<b>Total</b>	<u>91,399</u>	<u>10,818</u>	<u>102,217</u>	<u>302,413</u>
<b>EXPENDITURE ON</b>				
Raising funds	911	-	911	-
<b>Charitable activities</b>				
Charitable activities	<u>59,219</u>	<u>22,512</u>	<u>81,731</u>	<u>322,810</u>
<b>Total</b>	<u>60,130</u>	<u>22,512</u>	<u>82,642</u>	<u>322,810</u>
<b>NET INCOME</b>	31,269	- 11,694	19,575	- 20,397
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	28,905	23,592	52,497	72,894
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>60,174</u></u>	<u><u>11,898</u></u>	<u><u>72,072</u></u>	<u><u>52,497</u></u>

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**Three Trees Community Centre****Notes to the Financial Statements  
for the Year Ended 31 December 2019****11 STAFF COSTS AND ASSOCIATED EXPENSES**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	27,828	22,198
Social security costs	3,819	4,060
Pension costs	725	781
	<u><b>32,372</b></u>	<u><b>27,038</b></u>

The average number of employees during the year was as follows:

Full Time	2	2
Part Time	1	1
	<u>3</u>	<u>3</u>

No employee received emoluments in excess of £60,000

The key management personnel of the charity comprise of the Trustees. Trustees receive no remuneration or other benefits from the charity.