

**Charity Registration No. 1137825**

**Company Registration No. 07118015 (England and Wales)**

**THREE SPIRES FAMILY SUPPORT TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

# THREE SPIRES FAMILY SUPPORT TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J Davies L K Day N Grew J C Halliday J Howard J K McCabe S J Ockenden
<b>Charity number</b>	1137825
<b>Company number</b>	07118015
<b>Registered office</b>	11 City Arcade Coventry CV1 3HX
<b>Independent examiner</b>	Debra Knighton FCCA Spencer Gardner Dickins Limited 3 Coventry Innovation Village Cheetah Road Coventry CV1 2TL

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# THREE SPIRES FAMILY SUPPORT TRUST

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# THREE SPIRES FAMILY SUPPORT TRUST

## CHAIRMAN'S STATEMENT

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **Report from Chair of Trustees**

2019 was yet another challenging year for the Coffee Tots Community. Having read through the financial and managers reports I am reminded of all the amazing work that goes on: front of house and behind the scenes, in the cafe and in ReNew.

Our vision has continued to develop and evolve due to the tremendous support that we receive and in particular to the expert and dedicated work of the Staff and Trustees. We also continue to liaise with a number of agencies in the city and most notable is the continued engagement with the most disadvantaged and vulnerable families which has been recognised by the city's Social Services as unmatched by any of the mainstream services. The support offered from the first friendly welcome, courses supporting personal development and parenting, tailored support for the most vulnerable and of course the "Coffee Tots family" is invaluable to all involved.

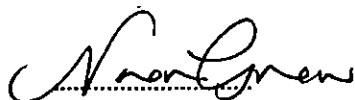
ReNew continues to be well used and the range and depth of courses offered there have increased this year and have a significant impact on the individuals and families involved. We hope and pray that the outcomes will be long lasting.

The Financial Statement demonstrates the continuing generosity and support that we receive, from individuals, charities and churches. The Building Blocks scheme is continuing to bring consistent benefits. The tireless fundraising and bid writing work done by Catherine Bartlem and Catherine Jupp, our Managers, cannot be understated and often receives high praise from the funding bodies involved. Ann McCabe and Ros Mortimer join the two Catherine's in making up the management team and together they play a huge part in making Coffee Tots all that it is today.

The close relationship with Urban Hope Church continues and we welcomed their new Vicar as the new Coffee Tots Chaplain this year and recognise the great support to Coffee Tots Church that this brings.

My thanks go to all the staff, both voluntary and salaried, for their hard work, dedication, patience and humour, and for always being prepared to go the "extra mile" for the people that they come into contact with. Without such an amazing group of people Coffee Tots would not have the impact that it does. My thanks also go to the Trustees for their faithfulness, support and desire to help enable the staff to do the best job that they can.

I know Coffee Tots will continue to flourish and have a positive impact on the lives of all those that it touches. Our 10th anniversary falls in 2020 and we look to move forward with renewed vision celebrating the work of Coffee Tots.



**N Grew**

Chair of Trustees (appointed 13 May 2019)

Dated: .....

23.11.20

# **THREE SPIRES FAMILY SUPPORT TRUST**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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The trustees present their report and financial statements for the year ended 31 December 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Managers Report**

#### **Objectives and activities**

Three Spires Family Support Trust is a Christian charitable organization established in 2010, which seeks to serve the community in practical ways in Coventry City Centre. Set up & run by parents who appreciate the challenges of raising small children in an increasingly isolating society, Three Spires Family Support Trust's aim is to demonstrate God's love to people who may never have encountered God or the Church. Our goal is to help parents enjoy raising their children, to feel supported and unconditionally loved and grow in confidence.

Three Spires Family Support Trust has been running a café/drop-in parenting project in Coventry City Centre called 'Coffee Tots' since October 2010. The project provides a safe and relaxed space for parents with young children offering subsidised fair-trade drinks, snacks and light lunches. A manager & volunteers are available to offer support and care for parents & their families, many of who are struggling to raise their children. Coffee Tots is staffed predominantly by parents; many of whom have themselves struggled with isolation, depression and difficult circumstances. Drawing on their own experience as parents, they are able to come alongside and support customers in a unique and caring way. All of which contributes to the welcome and acceptance that we aim to offer everyone. Alongside befriending families, we provide more structured support through our work in our support hub ReNEW. We offer courses to improve family life including art therapy, increasing self-esteem and self-worth, parenting, baby massage and introducing solids. We also run play sessions from birth to preschool age children which targets the first 1000 days of a child's life optimising their development and improving the parent/child bond.

The trustees have paid due regard to the Charity Commission's guidance on 'public benefit in deciding what activities the charitable company should undertake.

#### **Achievements and performance**

This has been our ninth full year of operating Coffee Tots. Coffee Tots welcomes 50 to 70 parents every day with their young children; many of who are regulars and will refer to us as their "Coffee Tots Family", the family they never had.

Over the last couple of years, the success we are having with disadvantaged families is becoming more widely recognised and valued; various of Coventry's most senior Social Workers have publicly acknowledged that Coffee Tots is having more success in effectively engaging with some of the most difficult and vulnerable families in our city than any of the mainstream services. We are in the unique position of being able to tailor the support that we offer families for greatest impact whereas statutory services need the individual to fit into their predetermined framework. Our unique way of working enables us to stay involved with these families after other services have withdrawn, we provide consistency for a group of people that are plagued by a lack of consistency in life.

# **THREE SPIRES FAMILY SUPPORT TRUST**

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

### **FOR THE YEAR ENDED 31 DECEMBER 2019**

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Since opening Coffee Tots, we have had the opportunity to listen to the parents' and childrens' stories, helping us to identify the additional needs within the family and to shape our support accordingly which has led to the development of our two programmes of support work: The Bridge and The First 1000 Days. The Bridge incorporates all the support and advocacy work we do, as well as confidence building and skill-based courses. These are offered within a framework of beginning to reset parents' personal expectations to bring about effective change for the family. Researchers have identified the first 1000 days of a child's life from conception to their second birthday as a critical time that effects a person's development and lifelong health and well-being. The First 1000 Days, provides opportunities to build a strong parent-child bond and gives parents the knowledge and opportunities to meet their children's needs; helping each child to grow and develop to their full potential.

A key part of the Coffee Tots family is our staff team, both paid and volunteer. Our paid staff show great commitment to their roles, going above and beyond what we expect of them to serve families in need across Coventry. Ros in her role as Assistant Manager has continued to show dedication to her role, as well as helping to lead various of our courses with a particular focus on Peaced Together and CrossRoads (which helps to increase self-esteem and self-worth and help individuals to make positive choices); along with Catherine B, Ros has been running a new course called Toolkit which focuses on learning and communication as well as helping people to start to dream and hope for a better future; this fits well running after customers do Peaced Together and before they embark on CrossRoads. These courses are all part of the Bridge programme which is headed up by Catherine B and Ros. Ann also continues to have a positive impact in her role as Family Support Co-ordinator, running baby and toddler sensory sessions, baby massage and introducing solids courses; along with Catherine J, Ann is qualified as a First Aid course instructor which enables them to provide parents with CPR and choking advice. Catherine J and Ann head up The First 1000 Days programme which also incorporates parenting courses using the Circles of Security Parenting Programme.

Our staff team has been joined by Sammi and Slan who have settled in well to their roles as café cover and trainee children's worker respectively; other staff members include Lindsay, Becky, Kirsty, Kelly, Gemma, Linda, and Elly who all continue to play a significant role in developing Coffee Tots. This year we have said goodbye to Georgia in her role as trainee children's worker, she had a significant impact on both the children and parents and we wish her well in her new role. We also said goodbye to Becky our money management support worker, Becky who was our first support worker, helped and supported many families to improve their finances, reduce their debt and access benefits. Jenny continues in her role as Peaced Together course leader and has run many very successful courses (with Ros and Becky), which help to change people's lives from brokenness to hope, we look forward to continuing to see the transformation of people's lives through attending the Peaced Together and CrossRoads courses and the additional support they access through Coffee Tots. Our volunteers have continued to live up to their award-winning reputation, without them we would not be able to do all we do.

Coffee Tots has a play area and craft table encouraging parents to play and interact with their children. Encouraging parents to play with their children not only helps the child to develop socially and mentally but also strengthens the relationship between parent and child. For many parents this comes naturally but for others it is a skill which needs to be learnt, nurtured and developed. Volunteers working alongside Ann and the rest of the staff team have helped to develop arts and crafts sessions through the year.

During Easter week we shared the Easter story through a variety of crafts and activities.

Urban Hope (a Christian Community that has grown out of both Coffee Tots and Bardsley House - a City Centre project aimed at reaching out to marginalised teenagers) continues to meet at Coffee Tots on Sunday afternoons. Part of Coventry Church of England Diocese, services take place around a meal table at Coffee Tots each Sunday, with a varied planned programme of teaching around relevant Bible passages, alongside this there are planned activities for younger children. Urban Hope has continued to work with Coffee Tots over the year to develop joint events (fun days, trips out, kids club, nativity play). Rev. Steve Medley joined Urban Hope as their Vicar in June this year and was invited to be Chaplain to Coffee Tots. Coffee Tots Church continues to meet on Thursday lunchtimes as a midweek service of Urban Hope for families wanting to be part of this church community.

# THREE SPIRES FAMILY SUPPORT TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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The Knitting Club continues to meet weekly and has helped staff and customers to learn to knit as well as providing an opportunity for the more accomplished knitters to develop skills. This is a time of calm for some mums who don't often sit and concentrate on something for long. We appreciate too the supply of knitted blankets from members of the Mothers Union and other groups around Coventry and Warwickshire.

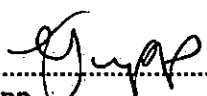
In the Summer, we were able thanks to St Peter's Church, Kineton to take a coach load of families to the seaside, for some their first time to the beach. Everyone had a great day, digging in the sand, playing in the sea and eating fish and chips and ice cream; with much excited chatter on the coach home and memories to last a lifetime.


Many of our supporters are "Building Blocks for Coffee Tots" where we ask individuals to donate £10 or more each month to help support and develop the work of Coffee Tots and at the end of 2019, this support generating 30% of the monies needed for our core charitable activities. Our prices in Coffee Tots are heavily subsidised to keep it affordable and accessible. We want customers to be able to come and spend time in Coffee Tots, accessing support and developing their own friendship networks, regardless of how much money they have available to spend. Many of our customers will stay from 2 to 4+ hours in any one day but might only have one drink or portion of food (spending less than £3). We want to be able to afford to do this; to be able to develop these vital relationships and therefore, "Building Blocks for Coffee Tots" is a key part of our funding strategy.

The Claverdon Churches generously gave us food from their harvest collections in the autumn, which we used to stock our informal foodbank and we have been grateful for support from Churches around the Diocese in helping to stock our swap shop of baby and children's clothes and equipment.

We closed the year with a Christmas Party, where Father Christmas visited; we made Christmas crafts, gave small gifts and took part in the Christmas Story. This year we had lots of toys and presents donated from St Peters Church, Wootton Wawen along with Claverdon Church, St John's Church, Kenilworth, Holy Trinity Coventry and Free Radio's present appeal which enabled us to create a Santa's Grotto where parents could come and choose gifts for their children and wrap them up giving them ownership and pride over the donated gifts. In addition we were able to give a present to every parent who needed one, for many this was their only present to open on Christmas Day.

Coffee Tots has become an integral part of the day-to-day lives of many families in Coventry, we pride ourselves on the relationships we have built up over the last nine years and the support we have been able to offer families particularly in times of crisis.

  
.....  
**C Jupp**  
Manager

  
.....  
**C A Bartlem**  
Manager

# THREE SPIRES FAMILY SUPPORT TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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### Financial review

These accounts represent the ninth full year of operating Coffee Tots, having opened our doors for the first time in October 2010, and we are very grateful once again to all those who have helped to make it happen, from our customers, staff and volunteers, to our regular supporters, to local churches, community groups and businesses who support us in a variety of ways, to the various Grant Bodies who have given us grants over the year.

The income of Three Spires Family Support Trust can be split into four main streams: Income generated by the project through cafe sales; general grant income; grants for development projects; and donations.

Reflecting the financial difficulties facing many of our families, our café takings are lower than last year (dropping by 13.9%). Despite numbers accessing the café remaining high, we have seen the average spend per family drop as personal finances are tight. The numbers of children's meals sold has increased but the numbers of adult meals sold has dropped.

We continue to run a three year rolling fundraising plan for grant applications, overseen by Catherine Jupp (one of the founder managers). Grants totalling £117,335 (an increase of 137.9% on 2018) were received during 2019 from: the 29th May Charitable Trust, Children in Need, Coventry Church Charities, Eveson Charitable Trust, the Generation Trust, Good News Evangelical Mission (GEM), Garfield Weston Foundation, The General Charities of the City of Coventry, Souter Charitable Trust, The Sylvia Adams Charitable Trust, Tudor Trust.

A local business has supported us for a three-year period which drew to a close April 2019. We are incredibly grateful for their support which enabled us in June 2016 to take on another unit (ReNew, 15 City Arcade) next door but one to Coffee Tots and to increase staff hours, expanding the range of support we can offer families. Aware that this corporate support income was coming to an end, work started in 2018 to secure the additional income needed to ensure future sustainability, with the necessary monies needed for 2019 secured early 2019 and this is reflected in the increase in grant income during the year.

During 2019 we have also been supported by two local trusts: The Newfield Trust and The David Scott Coventry Jubilee Community Care Trust. They have given individual grants for a number of our customers enabling us to buy essential furniture and white goods on their behalf, helping to improve family life.

We continued to be encouraged by the support of individuals through our regular giving scheme for supporters – Building Blocks for Coffee Tots which has continued to grow over the last year and now provides us with 30% of the monies needed for our core charitable activities. We are very grateful for the support of all our Building Blocks.

In addition to the support of individuals, we have been financially supported during 2019 by an increasing number of churches from Coventry and Warwickshire. It has been great to continue to develop these links as well as building new links with other Churches. It has been particularly good to build relationships with the various church families; highlights include a day out at the seaside with St Peter's Kineton and joining with Claverdon for their Harvest Festival and with Wootton Wawen Christmas Toy Service.

We couldn't do what we do without the support we receive and we are incredibly grateful for this, thank you.



.....  
**C A Bartlem**  
Co-Manager(Finance)



# THREE SPIRES FAMILY SUPPORT TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### Reserves Policy

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

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

### Structure, governance and management

The charitable company is a company limited by guarantee and incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Davies

L K Day

N Grew

J C Halliday

J Howard

J K McCabe

S J Ockenden

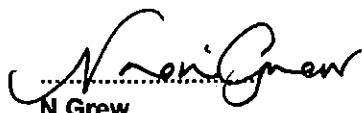
L Bentley

(Resigned 31 July 2019)

New trustees are elected by the board of trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees report was approved by the Board of Trustees.



N Grew

Chair of Trustees (appointed 13 May 2019)

Dated: 23/11/20

# **THREE SPIRES FAMILY SUPPORT TRUST**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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The trustees, who are also the directors of Three Spires Family Support Trust for the purpose of company law, are responsible for preparing the Trustees Report 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 operation.

The trustees are responsible for keeping adequate accounting records that 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.

# THREE SPIRES FAMILY SUPPORT TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THREE SPIRES FAMILY SUPPORT TRUST

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I report to the trustees on my examination of the financial statements of Three Spires Family Support Trust (the charitable company) for the year ended 31 December 2019.

#### Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company 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 charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Debra Knighton FCCA  
Spencer Gardner Dickins Limited

3 Coventry Innovation Village  
Cheetah Road  
Coventry  
CV1 2TL

Dated: 30 NOVEMBER 2020

# THREE SPIRES FAMILY SUPPORT TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
<b>Income from:</b>							
Donations and legacies	3	108,977	63,620	172,597	119,029	54,832	173,861
Other trading activities	4	11,669	-	11,669	13,547	-	13,547
Investments	5	56	-	56	-	-	-
<b>Total income</b>		<b>120,702</b>	<b>63,620</b>	<b>184,322</b>	<b>132,576</b>	<b>54,832</b>	<b>187,408</b>
<b>Expenditure on:</b>							
Raising funds	6	43,165	1,429	44,594	43,475	8,205	51,680
Charitable activities	7	66,352	69,365	135,717	79,324	52,338	131,662
Other	11	28	-	28	-	-	-
<b>Total resources expended</b>		<b>109,545</b>	<b>70,794</b>	<b>180,339</b>	<b>122,799</b>	<b>60,543</b>	<b>183,342</b>
<b>Net Income/(expenditure) for the year/ Net movement in funds</b>		<b>11,157</b>	<b>(7,174)</b>	<b>3,983</b>	<b>9,777</b>	<b>(5,711)</b>	<b>4,066</b>
Fund balances at 1 January 2019		13,156	12,396	25,552	3,379	18,107	21,486
<b>Fund balances at 31 December 2019</b>		<b>24,313</b>	<b>5,222</b>	<b>29,535</b>	<b>13,156</b>	<b>12,396</b>	<b>25,552</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THREE SPIRES FAMILY SUPPORT TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2019

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	12		2,986		3,513
<b>Current assets</b>					
Cash at bank and in hand		31,942		26,781	
<b>Creditors: amounts falling due within one year</b>	13	(5,393)		(4,742)	
Net current assets			26,549		22,039
<b>Total assets less current liabilities</b>			29,535		25,552
<b>Income funds</b>					
Restricted funds	14		5,222		12,396
Unrestricted funds			24,313		13,156
			29,535		25,552

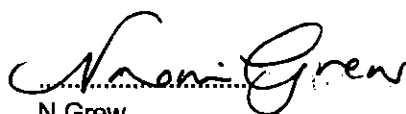
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2019.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 23.11.20



N Grew  
Trustee

Company Registration No. 07118015

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 1 Accounting policies

##### Charity Information

The charity is a company limited by guarantee and incorporated in England and Wales. The members of the company are the trustees who are also the directors. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charitable company's registered number is 07118015 and the registered office address is 11 City Arcade, Coventry, CV1 3HX.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have assessed the charitable company's situation including the COVID-19 pandemic and the likely impact on the charitable company. The directors have a reasonable expectation that the charitable company has adequate resources and working capital to continue in operational existence for the foreseeable future including dealing with the issues arising from the COVID-19 pandemic. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

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

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

##### 1.4 Income

All incoming resources are included on 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.

Voluntary income resources by the way of grants, donations and gifts are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Donated services are included at the value to the charity where this can be quantified. The value of service provided by volunteers has not been included in these accounts.

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 1 Accounting policies

(Continued)

#### 1.5 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 related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 indirect nature necessary to support them.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the act for which the expenditure is incurred.

#### 1.6 Tangible fixed assets

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

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

Plant and machinery	15% reducing balance
Computer equipment	33% straight line

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

#### 1.7 Cash and cash equivalents

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

#### 1.8 Financial instruments

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

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

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

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activity.

#### 1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 1 Accounting policies

(Continued)

#### 1.10 Employee benefits

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

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

#### 1.11 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.

#### 1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2019 £	2019 £	2019 £	2018 £
Corporate support income	12,196	-	12,196	50,000
Donations	37,883	-	37,883	33,860
Grants	53,715	63,620	117,335	85,042
Sundry income	-	-	-	600
Gift aid	5,183	-	5,183	4,359
	<u>108,977</u>	<u>63,620</u>	<u>172,597</u>	<u>173,861</u>
<b>For the year ended 31 December 2018</b>	<u>119,029</u>	<u>54,832</u>		<u>173,861</u>



# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 3 Donations and legacies

(Continued)

#### Grants receivable for core activities

Sylvia Adams Charitable Trust	-	27,764	27,764	-
Tudor Trust	-	26,305	26,305	25,000
Children in Need	-	9,551	9,551	9,182
Coventry General Charities	10,000	-	10,000	11,390
Henry Smith	-	-	-	16,000
West Midlands Police	-	-	-	4,650
Garfield Weston Foundation	30,000	-	30,000	-
Other grants received	13,715	-	13,715	18,820
	<u>53,715</u>	<u>63,620</u>	<u>117,335</u>	<u>85,042</u>

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2019	2018
	£	£
Cafe income	<u>11,669</u>	<u>13,547</u>

### 5 Investments

	Unrestricted funds	Total
	2019	2018
	£	£
Interest receivable	<u>56</u>	<u>-</u>

### 6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2019	2019	2019	2018	2018	2018
	£	£	£	£	£	£
<u>Trading costs</u>						
Other trading activities	10,838	-	10,838	12,415	-	12,415
Staff costs	32,327	1,429	33,756	31,060	8,205	39,265
	<u>43,165</u>	<u>1,429</u>	<u>44,594</u>	<u>43,475</u>	<u>8,205</u>	<u>51,680</u>

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 7 Charitable activities

	Support Costs 2019 £	Support Costs 2018 £
Wages	14,632	14,093
Rent	24,425	27,800
Rates and water	2,065	4,103
Insurance	725	721
Travel, including outings and families	368	309
Training and courses	4,565	7,315
Support worker staff costs (Children and family, and money management)	79,566	62,554
Light and heat	4,742	3,174
Printing, postage and stationery	339	1,403
Sundries	2	5,396
Repairs and renewals	2,091	1,864
Depreciation of tangible fixed assets	527	620
Accountancy and legal fees	1,670	2,310
	<u>135,717</u>	<u>131,662</u>
<b>Analysis by fund</b>		
Unrestricted funds	66,352	79,324
Restricted funds	69,365	52,338
	<u>135,717</u>	<u>131,662</u>

### 8 Independent Examiner's Remuneration

The analysis of independent examiner's remuneration is as follows:

	2019 £	2018 £
Independent examination of the charitable company's annual accounts	510	510
<b>Other services to the charitable company</b>		
Preparation of annual accounts	510	510
Filing of confirmation statement	106	106
<b>Total Independent examiner's fees</b>	<u>1,126</u>	<u>1,126</u>

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 9 Trustees

None of the trustees received any remuneration or benefits from the charitable company during the year. (2018: None)

A related party of one of the trustees is employed by the charitable company on an arms length basis. The trustee involved is excluded from discussions relating to salaries.

None of the trustees were reimbursed any expenses during the year. (2018: None)

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
	13	13
	<u>13</u>	<u>13</u>

#### Employment costs

	2019 £	2018 £
Wages and salaries	113,263	106,394
Social security costs	5,741	7,487
Other pension costs	3,241	2,031
	<u>122,245</u>	<u>115,912</u>

No employees received employee benefits of more than £60,000 (2018: None)

### 11 Other

	Unrestricted funds	Total
	2019	£ 2018
Bank charges	28	-
	<u>28</u>	<u>-</u>

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 12 Tangible fixed assets

	Plant and machinery £	Computer equipment £	Total £
<b>Cost</b>			
At 1 January 2019	10,194	629	10,823
At 31 December 2019	10,194	629	10,823
<b>Depreciation and impairment</b>			
At 1 January 2019	6,681	629	7,310
Depreciation charged in the year	527	-	527
At 31 December 2019	7,208	629	7,837
<b>Carrying amount</b>			
At 31 December 2019	2,986	-	2,986
At 31 December 2018	3,513	-	3,513

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

	2019 £	2018 £
Other taxation and social security	1,385	2,699
Accruals and deferred income	4,008	2,043
	5,393	4,742

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 14 Restricted funds

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

	Movement in funds					
	Balance at 1 January 2018	Resources expended	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 31 December 2019
	£	£	£	£	£	£
Children in Need	2,501	(10,013)	1,670	9,551	(10,925)	296
Henry Smith	11,603	(18,397)	9,206	-	(9,206)	-
West Midlands Police	-	(3,130)	1,520	-	-	1,520
Tudor Trust	1,423	(26,423)	-	26,305	(25,284)	1,021
Sylvia Adams Charitable Trust	-	-	-	27,764	(25,379)	2,385
Weston	783	(783)	-	-	-	-
Awards for All	1,797	(1,797)	-	-	-	-
	<u>18,107</u>	<u>(60,543)</u>	<u>12,396</u>	<u>63,620</u>	<u>(70,794)</u>	<u>5,222</u>

#### Children In Need

A grant was received from Children In Need which was restricted towards our work targeting the physical and emotional well being and development of babies/toddlers; seeking to provide opportunities to improve this and increase their bond with their parents. This was the second instalment of a 3 year grant.

#### Tudor Trust

In Spring 2019 a grant was received from the Tudor Trust (the final instalment of a 3 year grant). This was restricted towards salary costs for our Fresh Start Support Worker, Family Support Co ordinator and a trainee Children's worker as well as associated training and management costs.

#### Sylvia Adams Charitable Trust

A grant was received in February 2019 (as the first instalment of a 3 year grant). The grant is restricted towards the development and running costs of our First 1000 Days programme.

#### The Henry Smith Charity

In winter 2017 a grant was received from the Henry Smith Charity. This was restricted to the running costs of Coffee Tots Church, incorporating the salary costs of the managers.

#### West Midlands Police

Funding is restricted towards providing training opportunities for all staff (paid and volunteer) and associated costs.

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### 15 Analysis of net assets between funds

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
Fund balances at 31 December 2019 are represented by:						
Tangible assets	2,986	-	2,986	3,513	-	3,513
Current assets/ (liabilities)	21,327	5,222	26,549	9,643	12,396	22,039
	<u>24,313</u>	<u>5,222</u>	<u>29,535</u>	<u>13,156</u>	<u>12,396</u>	<u>25,552</u>

#### 16 Operating lease commitments

Operating lease payments recognised as in the expense in the financial statements total £24,425 (2018: £27,800)

Operating lease commitments relate to rental of properties at City Arcade, Coventry. Either party can give six months notice to cancel the leases. Operating lease commitments below reflect that there is no indication that either party intends to cancel the leases as at the reporting date.

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2019 £	2018 £
Within one year	20,500	15,150
Between two and five years	25,625	-
	<u>46,125</u>	<u>15,150</u>

#### 17 Events after the reporting date

At the time of approval of these financial statements, the United Kingdom is subject to lockdown measures in the wake of the COVID-19 pandemic. These measures are designated to severely limit social contact in all areas in order that the virus is brought under control. These measures are limiting the charity's output and the trustees therefore believe that this will have an adverse impact on the charity's outputs during this lockdown period and potentially beyond. However, it is not currently possible to reliably estimate the full financial effect on the charity, especially on a long term basis.

#### 18 Related party transactions

Key management remuneration totals £72,536 (2018: £70,544). This includes £23,367 (2018: £22,573) in respect of consultancy fees.