

**REGISTERED COMPANY NUMBER: 07118015**  
**REGISTERED CHARITY NUMBER: 1137825**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**  
**FOR**  
**THREE SPIRES FAMILY SUPPORT TRUST**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

**THREE SPIRES FAMILY SUPPORT TRUST**  
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**for the year ended 31 December 2016**

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## **THREE SPIRES FAMILY SUPPORT TRUST**

### **CHAIRMAN'S REPORT for the year ended 31 December 2016**

#### Report from Chair of Trustees

As chair of the Trustees of Three Spires Family Support Trust, I am delighted to report on another successful and eventful year. 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 continue to liaise with a number of agencies in the city and are recognized for the positive impact we are having on some of Coventry's most vulnerable and isolated families. Our links with other organizations has strengthened and continues to grow due to the excellent reputation that we have. This was recognized in a very positive way when we were awarded The Queen's Award for Voluntary Service in June 2016. We are very proud of this award which reflects the fantastic work that goes on through Coffee Tots, every single day.

Another fantastic development was the opening of ReNEW. This has given us the opportunity to further develop the courses on offer and also to provide a better space for groups such as Coffee Tots Church and Baby & Toddler Sensory Sessions. Many thanks go to the staff involved in ensuring that this project was up and running as quickly as possible. It has already had such a positive impact on the work that we do.

The Financial Statements demonstrate the continuing generosity and support that we receive, from individuals, charities and churches. The Building Blocks scheme is continuing to bring benefits and the very effective work done by Catherine Bartlem and Catherine Jupp, our managers, cannot be understated.

My thanks go to all the staff, both voluntary and salaried, for their hard work, patience and humor, and for always being prepared to go the "extra mile" for the people that they come into contact with. Without such a wonderful 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 look forward to the coming year with anticipation and the hope that Coffee Tots will continue to flourish and have a positive impact on the lives of all those that it touches.

**Louise Bentley**  
**Chair of Trustees.**

## **THREE SPIRES FAMILY SUPPORT TRUST**

### **OPERATING AND FINANCIAL REVIEW for the year ended 31 December 2016**

#### **Managers Report**

##### **Background**

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. This is set up and 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. The managers and the volunteers are available to offer support and care for parents and their families, many of whom 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.

Three Spires Family Support Trust began as a monthly group for parents with young children, meeting in a city centre coffee shop recognizing that for many parents, toddler groups can be quite intimidating to enter on your own. Our growing group was made up of a number of parents who lacked basic support and struggled with isolation. By talking to these parents and building relationships with them it was recognized that there was a great need within Coventry City Centre for a permanent base. Many parents regularly wasted time in the city centre to escape the house; they did not have any support systems they felt able to access, leaving them lonely and isolated. We found that low-income, single and young parents were the worst affected, however changes in society (a breakdown of families, a loss of community, increased use of internet social network sites) have left many people isolated and lacking contact with other parents, many of whom therefore struggle to cope with the challenges of parenthood.

##### **2016**

This has been our sixth 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".

A key part of the Coffee Tots family is our staff team, both paid and volunteers. We were delighted to be awarded the Queen's Award for Voluntary Service, recognising the huge commitment and dedication our volunteers show to Coffee Tots and its families, we couldn't have done it without them. Our paid staff also shows great commitment to their roles, going above and beyond what we expect of them to serve families in need across Coventry. Ros has consolidated her role as Deputy Manager taking on more responsibility and leadership. Ann has made a huge difference in her role as Family Support Co-ordinator, setting up a toddler group, baby and toddler sensory sessions and is making great inroads in to improving the child parent bond. Since qualifying as parenting course facilitators through the Mothers Union both Ann and Ros, as well as Catherine B have run a number of successful parenting courses. In part the success is down to the relationships and trust that have already been formed prior to the course; parents therefore come willingly and open to the idea of change. Other café staff members including Jenny, Lindsay, Becky, Stella, Lisa, Kirsty and Elly all continue to play a significant role in developing Coffee Tots. The support staff, Jenny, Sarah and Becky play a vital role in educating families in I.T skills, Money Management and Family Cookery.

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 the 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.

## **THREE SPIRES FAMILY SUPPORT TRUST**

### **OPERATING AND FINANCIAL REVIEW for the year ended 31 December 2016**

Since opening Coffee Tots we have had the opportunity to listen to the parents' stories, helping us to identify the additional needs within the family. We also have the privilege of spending time and building relationships with their children. We received a grant from the Lloyds Bank Foundation over three years enabling us to respond to these needs by providing a variety of extra activities and support for families. The courses we offer are enabling families to learn new and life improving skills, as well as helping to prepare them for the changes to the Welfare System. The courses continue to be very popular and well received, producing great results.

At Easter we held a fun day, which was well attended and we were able to share the Easter story throughout the day alongside lots of Easter themed craft 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. 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, and nativity plays). 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.

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. A great day was had by all, with much excited chatter on the coach home; we hope to do it again next year.

#### **Camping Trip**

For some time we have been looking for bigger premises for Coffee Tots, the demand for courses means that we needed more meeting space, unfortunately due to the regeneration within the city centre we were unable to find something suitable. The Trustees and management team therefore made the decision to take on a separate unit to house all of the courses we run. We found a unit which was next door but one to Coffee Tots, it was in good condition and didn't need too much work to make it fit for purpose. To fund this extra unit we were approached by a local business who wished to work with us to support families and generously cover the additional costs. Our team of volunteers helped with the process of getting the building ready to use – special mention must go to Sam Corden for all his help at this time.

In September we celebrated the Grand Opening of our new unit which we have called ReNew alongside the presentation of our Queen's Award at Coventry Cathedral. It was a great day where we could celebrate our success with our supporters and volunteers who have made the last six years possible.

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. At the end of 2016, this support generating 27% of the monies needed for core running costs. 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. Support from St Peter's Church Kineton enabled us to more fully equip the kitchen in ReNEW along with tables and chairs that can be used across the range of support courses that we now offer.

## **THREE SPIRES FAMILY SUPPORT TRUST**

### **OPERATING AND FINANCIAL REVIEW for the year ended 31 December 2016**

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, Wooton Wawen, and St John's Church, Kenilworth which enabled us to give new toys to families where otherwise they wouldn't of had any, which they were overwhelmed and delighted with. In addition we received presents for parents from St Nicholas Church in Kenilworth, this enabled us to give a present to every parent who needed one, and 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 our selves on the relationships we have built up over the last six years and the support we have been able to offer families particularly in times of crisis.

**Catherine Jupp & Catherine Bartlem  
Managers**

## THREE SPIRES FAMILY SUPPORT TRUST

### OPERATING AND FINANCIAL REVIEW for the year ended 31 December 2016

#### Financial Report

These accounts represent the sixth 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 businesses who support us in a variety of ways, to the various Grant Bodies who have given us grants over the year.

This year with changes in accounting regulations, our accounts have changed in format to comply with the provisions of FRS 102. These changes make a significant difference to our Statement of Financial Activities (SOFA) and our Balance Sheet which will be explained later in this report.

Another key change in 2016 is that from April 2016 we have been supported by a local business. Their support has enabled us to take on another unit (ReNew, 15 City Arcade) next door but one to Coffee Tots and to increase staff hours, enabling us to double the support that we offer to families through courses, mentoring and one-to-one sessions. They have agreed to maintain this support for a three year period (matching the length of the lease on ReNew). This obviously impacted significantly on our figures over the last year, increasing our turnover by 49% for 2016 and we will be looking at a further increase of 20% in 2017 (from 2015 to 2017 this will represent a 79% increase).

These accounts show a negative balance in our unrestricted funds at the close of the year. Under the new accounting regulations, any rent holiday elements to a lease need to be spread evenly through the duration of the lease. We had an initial 6 month rent free period (worth £7,500) on the new unit but as this now has to be spread evenly over the 3 year duration of the lease, only £1,250 has been allocated to the first six months (i.e. up to 31 December 2016). Although we didn't pay any actual monies during this period, £6,250 has been allocated to the accounts on the Statement of Financial Activities (SOFA) and through the accounts. As there was no actual payment, this is treated as an accrual (shown in note 13). Under the previous accounting regulations, our total funds carried forward at the end of the year would have been:

Unrestricted	Restricted	Total
£3,361	£7,521	£10,882

Our cash balances at the close of 2016, as shown on the balance sheet (cash at bank) show that we do have unrestricted monies of £2,809 alongside the restricted monies of £6,415.

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.

We continue to run a three year rolling fundraising plan for grant applications, overseen by Catherine Jupp (one of the founder managers). Grants totalling £48,812 were received during 2016 from The 29<sup>th</sup> May 1961 Charitable Trust, Awards for All, Coventry Council Recycling Fund, Coventry University Community Fund, The General Charity Coventry, Generation Trust, Give Local (Costco), The Joseph Rank Trust, Maurice and Hilda Laing Charitable Trust, Souter Charitable Trust and Together for Change.

During 2016 we have been supported by The Newfield Trust through the year, who 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.

Donations have increased by 14% from 2015, and these are made up of donations from individuals, local community groups, churches and businesses. From summer 2015 to summer 2016 we were supported by our local branch of Sainsbury's as their charity of the year which involved their staff fundraising for Coffee Tots as well as donating items from the store throughout the year. Sainsbury's also gave us a donation from the monies raised through the sale of carrier bags in store.

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 27% of the monies needed for core running costs. We are very grateful for the support of all our Building Blocks.

## **THREE SPIRES FAMILY SUPPORT TRUST**

### **OPERATING AND FINANCIAL REVIEW for the year ended 31 December 2016**

In addition to the support of individuals, we have been financially supported during 2016 by an increasing number of churches: the Arden Churches; Christ Church, Coventry; Holy Trinity, Coventry; St James, Styvechale; St Peter's Kington, Shipston Deanery and Urban Hope have continued to support us through the year, and 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 Kington. The Tapestry Singers put on a fantastic concert at Christ Church, in the summer that also raised money for Coffee Tots.

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

**Treasurer**

**Mrs C A Bartlem**

## **THREE SPIRES FAMILY SUPPORT TRUST**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2016**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2016. 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).

#### **FINANCIAL REVIEW**

##### **Reserves policy**

In the trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

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

##### **Governing document**

New trustees are elected by the 'Board of Trustees'.

##### **Risk management**

Risk assessments have been carried out for the day to day activities of Coffee Tots and form part of the preparations for any one-off events. The Trustees review this along with all other policies and procedures on a regular basis.

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

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

07118015

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

1137825

##### **Registered office**

6 St Christians Croft  
Coventry  
West Midlands  
CV3 5GY

##### **Trustees**

Mrs L K Day	
Mrs C A Bartlem	- resigned 16.7.2015 (resigned as director 1.9.2016)
G Wilcox	- resigned 1.9.2016
Mrs L A Bentley	
Mrs J C Halliday	
Mrs J Howard	
Mrs R Jackson	- resigned 30.9.2016
J Saxton	

##### **Independent examiner**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

### **THREE SPIRES FAMILY SUPPORT TRUST**

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES for the year ended 31 December 2016**

The trustees (who are also the directors of Three Spires Family Support Trust 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 then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements 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.

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THREE SPIRES FAMILY SUPPORT TRUST**

I report on the accounts for the year ended 31 December 2016 set out on pages four to thirteen.

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

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

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

My examination was 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 also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any 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 statements below.

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

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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)

Have not been met; or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mark Ashfield  
BA FCA  
Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

Date: .....

**THREE SPIRES FAMILY SUPPORT TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2016

		Unrestricted fund	Restricted funds	2016 Total funds	2015 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>	2				
Donations and legacies	3	<b>115,011</b>	<b>24,346</b>	<b>139,357</b>	87,472
Other trading activities	4	<b>15,818</b>	-	<b>15,818</b>	16,812
Investment income	5	<u>-</u>	<u>-</u>	<u>-</u>	<u>17</u>
<b>Total</b>		<b>130,829</b>	<b>24,346</b>	<b>155,175</b>	104,301
 <b>EXPENDITURE ON</b>					
Raising funds	6	<b>39,822</b>	-	<b>39,822</b>	45,298
<b>Charitable activities</b>	7				
Provision of advice, assistance and programmes.		<u><b>99,799</b></u>	<u><b>19,575</b></u>	<u><b>119,374</b></u>	<u>75,449</u>
<b>Total</b>		<u><b>139,621</b></u>	<u><b>19,575</b></u>	<u><b>159,196</b></u>	<u>120,747</u>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(8,792)</b>	<b>4,771</b>	<b>(4,021)</b>	(16,446)
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u><b>5,903</b></u>	<u><b>2,750</b></u>	<u><b>8,653</b></u>	<u>25,099</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>(2,889)</b></u></u>	<u><u><b>7,521</b></u></u>	<u><u><b>4,632</b></u></u>	<u><u>8,653</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

# THREE SPIRES FAMILY SUPPORT TRUST

## BALANCE SHEET At 31 December 2016

		Unrestricted fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
	Notes				
<b>FIXED ASSETS</b>	11				
Tangible assets	12	4,915	-	4,915	4,580
<b>CURRENT ASSETS</b>					
Debtors	13	-	-	-	3,825
Cash at bank		<u>2,809</u>	<u>6,415</u>	<u>9,224</u>	<u>3,685</u>
		2,809	6,415	9,224	7,510
<b>CREDITORS</b>					
Amounts falling due within one year	14	(10,613)	1,106	(9,507)	(3,437)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(7,804)</u>	<u>7,521</u>	<u>(283)</u>	<u>4,073</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(2,889)</u>	<u>7,521</u>	<u>4,632</u>	<u>8,653</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>(2,889)</u>	<u>7,521</u>	<u>4,632</u>	<u>8,653</u>
<b>FUNDS</b>	16				
Unrestricted funds				(2,889)	5,903
Restricted funds				<u>7,521</u>	<u>2,750</u>
<b>TOTAL FUNDS</b>				<u>4,632</u>	<u>8,653</u>

The notes form part of these financial statements

**THREE SPIRES FAMILY SUPPORT TRUST**

**BALANCE SHEET - CONTINUED**

**At 31 December 2016**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
Trustee

The notes form part of these financial statements

## **THREE SPIRES FAMILY SUPPORT TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2016**

#### **1. COMPANY STATUS**

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 numbers and registered office address can be found in the Report of the Trustees.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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', the and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity adopted FRS 102 in the current year and both the financial performance and financial position of the charity have remained unchanged as a result of the transition.

The date of transition was 1 January 2015.

##### **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 is received by way of grants, donations and gifts and is 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.

##### **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 cost 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 include 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.

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the year ended 31 December 2016

### 2. ACCOUNTING POLICIES - continued

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% reducing balance

Computer Equipment - 3 Year straight line

#### Taxation

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

#### 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

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 income statement.

### 3. DONATIONS AND LEGACIES

	2016 £	2015 £
Corporate support income	38,500	-
Donations	47,025	41,304
Gift aid	4,484	4,514
Sundry income	536	-
Grants	<u>48,812</u>	<u>41,654</u>
	<u>139,357</u>	<u>87,472</u>

Grants received, included in the above, are as follows:

	2016 £	2015 £
Other Grants Received	24,466	41,654
Joseph Rank	14,500	-
Awards For All	<u>9,846</u>	<u>-</u>
	<u>48,812</u>	<u>41,654</u>

**THREE SPIRES FAMILY SUPPORT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 December 2016

**4. OTHER TRADING ACTIVITIES**

	<b>2016</b>	2015
	<b>£</b>	£
Cafe takings	<u><b>15,818</b></u>	<u>16,812</u>

**5. INVESTMENT INCOME**

	<b>2016</b>	2015
	<b>£</b>	£
Deposit account interest	<u>-</u>	<u>17</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	<b>2016</b>	2015
	<b>£</b>	£
Trustees' remuneration etc.	-	2,152
Staff costs	-	7,420
Consultancy fees	<u>-</u>	<u>2,152</u>
	<u>-</u>	<u>11,724</u>

**Other trading activities**

	<b>2016</b>	2015
	<b>£</b>	£
Purchases	<b>10,556</b>	8,760
Staff costs	<u><b>29,266</b></u>	<u>24,814</u>
	<u><b>39,822</b></u>	<u>33,574</u>

Aggregate amounts	<u><b>39,822</b></u>	<u>45,298</u>
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**7. CHARITABLE ACTIVITIES COSTS**

	<b>Support costs</b>	<b>Totals</b>
	<b>(See note 8)</b>	
	<b>£</b>	£
Provision of advice, assistance and programmes.	<u><b>119,374</b></u>	<u><b>119,374</b></u>

**8. SUPPORT COSTS**

	<b>Management</b>	<b>Human</b>		<b>Governance</b>	
	<b>£</b>	<b>resources</b>	<b>Other</b>	<b>costs</b>	<b>Totals</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Provision of advice, assistance and programmes.	<u><b>46,239</b></u>	<u><b>54,368</b></u>	<u><b>18,005</b></u>	<u><b>762</b></u>	<u><b>119,374</b></u>

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the year ended 31 December 2016

### 8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2016 Provision of advice, assistance and programmes. £	2015 Total activities £
Wages	13,579	-
Rent	21,550	15,300
Rates and water	2,597	1,099
Insurance	803	969
Printing and publicity	107	246
Travel, including outings and families	561	1,685
Training	1,378	930
Courses	5,664	-
Support worker staff costs (children and family, and money management)	54,368	35,145
Light and heat	2,293	2,092
Postage and stationery	390	182
Sundries	4,232	4,783
Repairs and renewals	7,045	2,503
Other expenses	2,977	2,175
Depreciation of tangible fixed assets	1,068	995
Accountancy and legal fees	762	780
	<u>119,374</u>	<u>68,884</u>

### 9. NET INCOME/(EXPENDITURE)

Net income/ (expenditure) is stated after charging/(crediting):

	2016 £	2015 £
Depreciation - owned assets	1,068	995
Other operating leases	<u>21,550</u>	<u>15,300</u>

### 10. TRUSTEES' REMUNERATION AND BENEFITS

	2016 £	2015 £
Trustees' fees	<u>-</u>	<u>8,717</u>

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2016 nor for the year ended 31 December 2015.

**THREE SPIRES FAMILY SUPPORT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 December 2016

**11. STAFF COSTS**

	<b>2016</b>	2015
	<b>£</b>	£
Wages and salaries	<b>97,213</b>	75,207
Social security costs	<u>-</u>	<u>889</u>
	<b><u>97,213</u></b>	<b><u>76,096</u></b>

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

<b>2016</b>	2015
<b>24</b>	20

No employees received emoluments in excess of £60,000.

**12. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 January 2016	<b>8,791</b>	<b>629</b>	<b>9,420</b>
Additions	<u><b>1,403</b></u>	<u>-</u>	<u><b>1,403</b></u>
At 31 December 2016	<u><b>10,194</b></u>	<u><b>629</b></u>	<u><b>10,823</b></u>
<b>DEPRECIATION</b>			
At 1 January 2016	<b>4,474</b>	<b>366</b>	<b>4,840</b>
Charge for year	<u><b>858</b></u>	<u><b>210</b></u>	<u><b>1,068</b></u>
At 31 December 2016	<u><b>5,332</b></u>	<u><b>576</b></u>	<u><b>5,908</b></u>
<b>NET BOOK VALUE</b>			
At 31 December 2016	<u><b>4,862</b></u>	<u><b>53</b></u>	<u><b>4,915</b></u>
At 31 December 2015	<u><b>4,317</b></u>	<u><b>263</b></u>	<u><b>4,580</b></u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2016</b>	2015
	<b>£</b>	£
Prepayments	<u>-</u>	<u>3,825</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2016</b>	2015
	<b>£</b>	£
Social security and other taxes	<b>2,465</b>	2,117
Accrued expenses	<u><b>7,042</b></u>	<u>1,320</u>
	<b><u>9,507</u></b>	<b><u>3,437</u></b>

**THREE SPIRES FAMILY SUPPORT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 December 2016

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2016 £	2015 £
Within one year	30,300	-
Between one and five years	<u>45,450</u>	<u>-</u>
	<u><u>75,750</u></u>	<u><u>-</u></u>

**16. MOVEMENT IN FUNDS**

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
<b>Unrestricted funds</b>			
General fund	5,903	(8,792)	(2,889)
<b>Restricted funds</b>			
The Joseph Rank Trust	2,750	(2,750)	-
Awards For All	<u>-</u>	<u>7,521</u>	<u>7,521</u>
	<u>2,750</u>	<u>4,771</u>	<u>7,521</u>
<b>TOTAL FUNDS</b>	<u><u>8,653</u></u>	<u><u>(4,021)</u></u>	<u><u>4,632</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,829	(139,621)	(8,792)
<b>Restricted funds</b>			
The Joseph Rank Trust	14,500	(17,250)	(2,750)
Awards For All	<u>9,846</u>	<u>(2,325)</u>	<u>7,521</u>
	<u>24,346</u>	<u>(19,575)</u>	<u>4,771</u>
<b>TOTAL FUNDS</b>	<u><u>155,175</u></u>	<u><u>(159,196)</u></u>	<u><u>(4,021)</u></u>

**THREE SPIRES FAMILY SUPPORT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the year ended 31 December 2016**

**16. MOVEMENT IN FUNDS - continued**

**RESTRICTED FUNDS**

**The Joseph Rank Trust**

Over the last three years the charity has received an annual grant from the Joseph Rank Trust. This has been restricted to use towards the managers salary and has enabled the charity to develop and grow this key role during a period of significant growth for the charity.

**Awards For All**

In autumn 2015 the charity received a grant from Awards for All. This grant was restricted towards a new project "Best Start" which targets the first 1000 days of a child's life and being 'ready for school'. The monies from this grant cover a range of activities from baby and toddler sensory sessions, to speech and language support. It also covers parenting courses as well as the purchase of resources and equipment such as story sacks and sensory toys and equipment.

**17. RELATED PARTY DISCLOSURES**

Fees were paid to C A Bartlem in the year totalling £19,410 (2015 - £17,217)

Key managements remuneration totals £38,704.

**THREE SPIRES FAMILY SUPPORT TRUST**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2016**

	2016 £	2015 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Corporate support income	38,500	-
Donations	47,025	41,304
Gift aid	4,484	4,514
Sundry income	536	-
Grants	<u>48,812</u>	<u>41,654</u>
	139,357	87,472
<b>Other trading activities</b>		
Cafe takings	15,818	16,812
<b>Investment income</b>		
Deposit account interest	<u>-</u>	<u>17</u>
<b>Total incoming resources</b>	155,175	104,301
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Trustees' fees	-	2,152
Wages	-	7,420
Consultancy fees	<u>-</u>	<u>2,152</u>
	-	11,724
<b>Other trading activities</b>		
Cafe purchases and craft materials	10,556	8,760
Wages	29,266	23,925
Social security	<u>-</u>	<u>889</u>
	39,822	33,574
<b>Charitable activities</b>		
Trustees' fees	-	6,565
<b>Support costs</b>		
<b>Management</b>		
Wages	13,579	-
Rent	21,550	15,300
Rates and water	2,597	1,099
Insurance	803	969
Printing and publicity	107	246
Travel, including outings and families	561	1,685
Training	1,378	930
Courses	<u>5,664</u>	<u>-</u>
	46,239	20,229

This page does not form part of the statutory financial statements

**THREE SPIRES FAMILY SUPPORT TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2016**

	<b>2016</b>	2015
	<b>£</b>	£
<b>Human resources</b>		
Support worker staff costs (children and family, and money management)	<b>54,368</b>	35,145
<b>Other</b>		
Light and heat	<b>2,293</b>	2,092
Postage and stationery	<b>390</b>	182
Sundries	<b>4,232</b>	4,783
Repairs and renewals	<b>7,045</b>	2,503
Waste and cleaning	<b>1,651</b>	1,445
Church expenses	<b>900</b>	-
Computer costs	<b>426</b>	730
Plant and machinery depreciation	<b>858</b>	762
Computer equipment depreciation	<b>210</b>	233
	<b>18,005</b>	12,730
<b>Governance costs</b>		
Accountancy and legal fees	<b>762</b>	780
<b>Total resources expended</b>	<b>159,196</b>	120,747
	<hr/>	<hr/>
<b>Net expenditure</b>	<b><u>(4,021)</u></b>	<b><u>(16,446)</u></b>