

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

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 DECEMBER 2017  
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**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2017**

	Page
Chairman's Report	1
Operating and Financial Review	2 to 4
Report of the Trustees	5 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 18
Detailed Statement of Financial Activities	19 to 20

# THREE SPIRES FAMILY SUPPORT TRUST

## CHAIRMAN'S REPORT for the year ended 31 December 2017

### Report from Chair of Trustees

2017 has been yet another successful year for "Coffee Tots" and all that it does. Having read through the financial and managers' reports I am reminded, yet again, of all the amazing work that goes on: front of house and behind the scenes.

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 are recognised 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.

ReNew has meant that existing courses have been able to continue and also that new courses have been started; notably "Peaced Together," "CrossRoads" and the various baby sensory and massage sessions. These courses are proving to have a significant impact on individuals and families and we 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 benefits and the tireless work done by Catherine Bartlem and Catherine Jupp, our Managers, cannot be understated. Ann McCabe and Ros Mortimer join the two Catherines to make up the management team and together they play a huge part in making Coffee Tots all that it is today.

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 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 2017

### 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. 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 subsidized fair-trade drinks, snacks and light lunches. A manager & volunteers are available to offer support and care for parents and 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.

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.

#### 2017

This has been our seventh 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 volunteer. Our volunteers have continued to live up to their award winning reputation, without them we would not be able to do all we do. 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 launching a new confidence-building course called CrossRoads. Ann also continues to have a positive impact in her role as Family Support Co-ordinator, running a toddler group, baby and toddler sensory sessions; along with Catherine J, Ann has trained to be a Baby Massage course instructor, these courses are incredibly popular and help create a parent-child bond early on. Ann, Ros, and Catherine B have run a number of successful Parenting courses this year, 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. Our staff team has been joined by Georgia and Kelly who have settled in well, other café staff members including Lindsay, Becky, Leisa, Kirsty, and Elly who all continue to play a significant role in developing Coffee Tots. This year we have said goodbye to Jenny one of our longest standing staff members, and to Sarah who pioneered our family cooking sessions, as she starts a career on teaching, we thank them for their incredible dedication and wish them well in the future. Stella and Becky have also started their maternity leave and will hopefully return to their roles in 2018. Jenny trained as a Peaced Together course leader this year and has run several very successful courses, which change peoples lives from brokenness to hope, we look forward to seeing the transformation of peoples lives through attending the Peaced Together and CrossRoads courses.

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.



### THREE SPIRES FAMILY SUPPORT TRUST

#### OPERATING AND FINANCIAL REVIEW

for the year ended 31 December 2017

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). 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. A highlight of the year for Coffee Tots Church was when we joined with the rest of Urban Hope to celebrate Easter together in Criccieth over the Easter weekend.

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 and it had a real community spirit feel, with much excited chatter on the coach home.

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 2017, this support generating 28% 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, Wooton Wawen, St John's Church, Kenilworth, and St Nicholas Church, Kenilworth 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 our selves on the relationships we have built up over the last seven 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 2017

##### Financial Report

These accounts represent the seventh 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.

This is our second year of formatting our accounts in the new style 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.

This year was our first full year of additional financial support from a local business. Their support 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. They have agreed to maintain this support for a three year period (matching the length of the lease on ReNew), which takes us to April 2019. This has obviously impacted significantly on our figures over the last two years, increasing our turnover by 47% from 2015 to 2017.

These accounts show a negative balance in our unrestricted funds at the close of 2016. Under the new accounting regulations, any rent holiday elements to a lease needed to be spread evenly through the duration of the lease. In 2016, 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 was allocated to the first six months (ie up to 31 December 2016). Although we didn't pay any actual monies during this period, £6,250 was allocated to our expenditure in the accounts. Our cash balances at the close of 2016, as shown on the balance sheet (cash at bank) show that we did have monies in the bank over and above the restricted funds held at the close of 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 have dropped in 2017. 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 remains steady 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). Our grant income has almost doubled over the last year as we have sought additional funding to extend and develop the extra support that we are offering families through our new premises, ReNew. Grants totalling £96,220 were received during 2017 from: Children In Need, Church Welfare Association, Garfield Weston Foundation, Generation Trust, Give Local (Costco), Good News Evangelical Mission (GEM), Jumping Through Hoops, Samuel Smiths and Spencers Charities, Souter Charitable Trust, The General Charities of the City of Coventry, The Henry Smith Charity, Trusthouse Charitable Foundation and Tudor Trust.

During 2017 we have also 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.

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 28% 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 2017 by an increasing number of churches not only from Coventry and Warwickshire but from further afield (Beckenham) for the first time this year. 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 Christ Church for their Christmas Fair.

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



Mrs C A Bartlem  
Co-Manager (Finance)



# **THREE SPIRES FAMILY SUPPORT TRUST**

## **REPORT OF THE TRUSTEES for the year ended 31 December 2017**

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 2017. 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 L A Bentley  
Mrs J C Halliday  
Mrs J Howard  
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

#### REPORT OF THE TRUSTEES for the year ended 31 December 2017

##### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Three Spires Family Support Trust for the purposes of company law) are responsible for preparing the Annual 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 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.

Approved by order of the board of trustees on 14 May 2018 and signed on its behalf by:



Trustee



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

**Independent examiner's report to the trustees of Three Spires Family Support Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2017.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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

14 May 2018

# THREE SPIRES FAMILY SUPPORT TRUST

## STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2017

		Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	119,493	61,620	181,113	139,357
Other trading activities	4	12,856	-	12,856	15,818
<b>Total</b>		<b>132,349</b>	<b>61,620</b>	<b>193,969</b>	<b>155,175</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	34,822	8,929	43,751	39,822
Charitable activities	6				
Provision of advice, assistance and programmes.		91,259	42,105	133,364	119,374
<b>Total</b>		<b>126,081</b>	<b>51,034</b>	<b>177,115</b>	<b>159,196</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>6,268</b>	<b>10,586</b>	<b>16,854</b>	<b>(4,021)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(2,889)	7,521	4,632	8,653
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>3,379</b>	<b>18,107</b>	<b>21,486</b>	<b>4,632</b>

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

# THREE SPIRES FAMILY SUPPORT TRUST

## BALANCE SHEET At 31 December 2017

		Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	11	4,133	-	4,133	4,915
<b>CURRENT ASSETS</b>					
Cash at bank		6,488	18,107	24,595	9,224
<b>CREDITORS</b>					
Amounts falling due within one year	12	(7,242)	-	(7,242)	(9,507)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(754)</u>	<u>18,107</u>	<u>17,353</u>	<u>(283)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,379</u>	<u>18,107</u>	<u>21,486</u>	<u>4,632</u>
<b>NET ASSETS</b>		<u>3,379</u>	<u>18,107</u>	<u>21,486</u>	<u>4,632</u>
<b>FUNDS</b>	14				
Unrestricted funds				3,379	(2,889)
Restricted funds				18,107	7,521
<b>TOTAL FUNDS</b>				<u>21,486</u>	<u>4,632</u>

The notes form part of these financial statements

### THREE SPIRES FAMILY SUPPORT TRUST

#### BALANCE SHEET - CONTINUED

At 31 December 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 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 charitable small companies.

The financial statements were approved by the Board of Trustees on 14 May 2018 and were signed on its behalf by:



Trustee



Trustee

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 2017

### 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' 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 and have remained unchanged from the previous year.

#### **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.

#### **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.

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

for the year ended 31 December 2017

### 2. ACCOUNTING POLICIES - continued

#### 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.

#### Pension 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.

#### 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

	2017	2016
	£	£
Corporate support income	48,000	38,500
Donations	31,188	47,025
Gift aid	5,705	4,484
Sundry income	-	536
Grants	96,220	48,812
	<u>181,113</u>	<u>139,357</u>

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

	2017	2016
	£	£
Other Grants Received	34,600	24,466
Joseph Rank	-	14,500
Awards For All	-	9,846
Tudor Trust	23,695	-
Trusthouse	9,000	-
Weston	10,000	-
Children in Need	2,925	-
Henry Smith	16,000	-
	<u>96,220</u>	<u>48,812</u>

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the year ended 31 December 2017

### 4. OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Cafe takings	<u>12,856</u>	<u>15,818</u>

### 5. RAISING FUNDS

#### Other trading activities

	2017	2016
	£	£
Purchases	9,407	10,556
Staff costs	<u>34,344</u>	<u>29,266</u>
	<u>43,751</u>	<u>39,822</u>

### 6. CHARITABLE ACTIVITIES COSTS

	Support costs (See note 7)	Totals
	£	£
Provision of advice, assistance and programmes.	<u>133,364</u>	<u>133,364</u>

### 7. SUPPORT COSTS

	Management	Human resources	Other	Governance costs	Totals
	£	£	£	£	£
Provision of advice, assistance and programmes.	<u>53,931</u>	<u>62,238</u>	<u>16,025</u>	<u>1,170</u>	<u>133,364</u>

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

	2017	2016
	Provision of advice, assistance and programmes.	Total activities
	£	£
Wages	15,683	13,579
Rent	27,800	21,550
Rates and water	3,014	2,597
Insurance	1,804	803
Printing and publicity	-	107
Travel, including outings and families	815	561
Training	32	1,378
Courses	4,783	5,664
Support worker staff costs (children and family, and money management)	62,238	54,368
Light and heat	4,730	2,293
Postage and stationery	250	390
	<u>121,149</u>	<u>103,290</u>
Carried forward		

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the year ended 31 December 2017

### 7. SUPPORT COSTS - continued

	2017 Provision of advice, assistance and programmes. £	2016 Total activities £
Brought forward	121,149	103,290
Sundries	3,343	4,232
Repairs and renewals	3,764	7,045
Other expenses	3,156	2,977
Depreciation of tangible fixed assets	782	1,068
Accountancy and legal fees	1,170	762
	<u>133,364</u>	<u>119,374</u>

### 8. NET INCOME/(EXPENDITURE)

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

	2017 £	2016 £
Depreciation - owned assets	782	1,068
Other operating leases	27,800	21,550
Independent examination	<u>1,170</u>	<u>762</u>

### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016 .

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016 .

### 10. STAFF COSTS

	2017 £	2016 £
Wages and salaries	111,620	97,213
Other pension costs	645	-
	<u>112,265</u>	<u>97,213</u>

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

2017	2016
<u>18</u>	<u>24</u>

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



# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the year ended 31 December 2017

### 11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2017 and 31 December 2017	<u>10,194</u>	<u>629</u>	<u>10,823</u>
<b>DEPRECIATION</b>			
At 1 January 2017	5,332	576	5,908
Charge for year	<u>729</u>	<u>53</u>	<u>782</u>
At 31 December 2017	<u>6,061</u>	<u>629</u>	<u>6,690</u>
<b>NET BOOK VALUE</b>			
At 31 December 2017	<u>4,133</u>	<u>-</u>	<u>4,133</u>
At 31 December 2016	<u>4,862</u>	<u>53</u>	<u>4,915</u>

### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Social security and other taxes	2,699	2,465
Wages control	-	-
Accrued expenses	<u>4,543</u>	<u>7,042</u>
	<u>7,242</u>	<u>9,507</u>

### 13. LEASING AGREEMENTS

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

	2017 £	2016 £
Within one year	30,300	30,300
Between one and five years	<u>15,150</u>	<u>45,450</u>
	<u>45,450</u>	<u>75,750</u>

**THREE SPIRES FAMILY SUPPORT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 December 2017

**14. MOVEMENT IN FUNDS**

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
<b>Unrestricted funds</b>			
General fund	(2,889)	6,268	3,379
<b>Restricted funds</b>			
Awards For All	7,521	(5,724)	1,797
Tudor Trust	-	1,423	1,423
Weston	-	783	783
Children In Need	-	2,501	2,501
Henry Smith	-	11,603	11,603
	<u>7,521</u>	<u>10,586</u>	<u>18,107</u>
<b>TOTAL FUNDS</b>	<u><u>4,632</u></u>	<u><u>16,854</u></u>	<u><u>21,486</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	132,349	(126,081)	6,268
<b>Restricted funds</b>			
Awards For All	-	(5,724)	(5,724)
Tudor Trust	23,695	(22,272)	1,423
Trusthouse	9,000	(9,000)	-
Weston	10,000	(9,217)	783
Children In Need	2,925	(424)	2,501
Henry Smith	16,000	(4,397)	11,603
	<u>61,620</u>	<u>(51,034)</u>	<u>10,586</u>
<b>TOTAL FUNDS</b>	<u><u>193,969</u></u>	<u><u>(177,115)</u></u>	<u><u>16,854</u></u>

# THREE SPIRES FAMILY SUPPORT TRUST

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the year ended 31 December 2017

### 14. MOVEMENT IN FUNDS - continued

#### Comparatives for 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	-	7,521	7,521
	<u>2,750</u>	<u>4,771</u>	<u>7,521</u>
<b>TOTAL FUNDS</b>	<u>8,653</u>	<u>(4,021)</u>	<u>4,632</u>

Comparative 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	9,846	(2,325)	7,521
	<u>24,346</u>	<u>(19,575)</u>	<u>4,771</u>
<b>TOTAL FUNDS</b>	<u>155,175</u>	<u>(159,196)</u>	<u>(4,021)</u>

## **THREE SPIRES FAMILY SUPPORT TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**

**for the year ended 31 December 2017**

#### **14. MOVEMENT IN FUNDS - continued**

##### **RESTRICTED FUNDS**

###### **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.

###### **Tudor Trust**

In spring 2017 a grant was received from the Tudor Trust. This was restricted towards salary costs for our Fresh Start Support Worker, Family Support Co-Ordinator and a new trainee cafe staff worker as well as associated training and management costs.

###### **Trusthouse Charitable Foundation**

In spring 2017 a grant was received from Trusthouse Charitable Foundation. This was restricted towards salary costs of the Assistant Manager.

###### **Garfield Weston Foundation**

In spring 2017 a grant was received from the Garfield Weston Foundation. This was restricted towards development costs of our Family Cookery and Cooking in Schools programme.

###### **Children in Need**

In winter 2017 a grant was received from Children in Need. This was restricted towards our First 1000 Days programme, which aims to target the first 1000 days of a child's life where the majority of their development will take place. This grant will cover the costs of delivering sessions which will improve their physical and emotional well-being as well as increase their bond with their parent.

###### **The Henry Smith Charity**

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

#### **15. RELATED PARTY DISCLOSURES**

Key managements remuneration totals £68,157 (2016 - £58,114). This includes £24,003 (2016 - £19,410) in respect of consultancy fees.



# THREE SPIRES FAMILY SUPPORT TRUST

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2017

	2017 £	2016 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Corporate support income	48,000	38,500
Donations	31,188	47,025
Gift aid	5,705	4,484
Sundry income	-	536
Grants	96,220	48,812
	<hr/>	<hr/>
	181,113	139,357
<b>Other trading activities</b>		
Cafe takings	12,856	15,818
	<hr/>	<hr/>
<b>Total incoming resources</b>	193,969	155,175
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Cafe purchases and craft materials	9,407	10,556
Wages	33,699	29,266
Pensions	645	-
	<hr/>	<hr/>
	43,751	39,822
<b>Support costs</b>		
<b>Management</b>		
Wages	15,683	13,579
Rent	27,800	21,550
Rates and water	3,014	2,597
Insurance	1,804	803
Printing and publicity	-	107
Travel, including outings and families	815	561
Training	32	1,378
Courses	4,783	5,664
	<hr/>	<hr/>
	53,931	46,239
<b>Human resources</b>		
Support worker staff costs (children and family, and money management)	62,238	54,368
<b>Other</b>		
Light and heat	4,730	2,293
Postage and stationery	250	390
Sundries	3,343	4,232
Repairs and renewals	3,764	7,045
Waste and cleaning	1,161	1,651
Church expenses	1,485	900
Computer costs	510	426
Plant and machinery	729	858
Computer equipment	53	210
	<hr/>	<hr/>
	16,025	18,005

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 2017

	2017 £	2016 £
<b>Governance costs</b>		
Accountancy and legal fees	1,170	762
<b>Total resources expended</b>	177,115	159,196
<b>Net income/(expenditure)</b>	16,854	(4,021)