

REGISTERED COMPANY NUMBER: 04916433 (England and Wales)
REGISTERED CHARITY NUMBER: 1103453

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2019
for
Trinity Community Centre
(A Company Limited by Guarantee)**

**BBK Partnership
Chartered Accountants & Statutory Auditors
1 Beauchamp Court
10 Victors Way
Barnet
Hertfordshire
EN5 5TZ**

Trinity Community Centre
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FOR THE YEAR ENDED 31 MARCH 2019

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Trinity Community Centre (Registered number: 04916433)

**Report of the Trustees (incorporating strategic and directors reports)
FOR THE YEAR ENDED 31 MARCH 2019**

The trustees are pleased to present their report (as modified in accordance with SORP 15.8) together with the financial statements of the charity for the period ended 31st March 2019.

Legal and administrative information set out on page 4 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities.

OBJECTIVES AND ACTIVITIES

Objectives of the Charity

a) The objects of the charity are to promote the benefit of the inhabitants of Newham (hereinafter called the area of benefit) without distinction of sex, race or of political, religious or other opinions by the advancement of education and the provision of facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants and the provision of facilities for religious worship.

b) To maintain and manage a community centre for activities promoted by the centre in furtherance of the above objects. The centre shall be non-party in politics and non-sectarian in religion.

c) To undertake any other charitable purpose.

Constitution

Trinity Community Centre is a charitable Company Limited by Guarantee, incorporated on 8th December 2003 and Registered Charity on 24 April 2004. It was established under a Memorandum of Association, which defines its objects and powers and is governed under its Articles of Association.

Organisation

A Board of Trustees of up to seven members, who meet quarterly, administers the charity. They are responsible for the overall organisation and structure of the centre and make strategic decisions concerning the building, its users and employees. They support the core staff comprising 8 full time workers and 25 part time workers.

STRATEGIC REPORT

Financial review

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to invest any money that the charity does not immediately need in any investments, securities or properties.

Going concern

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

**Report of the Trustees (incorporating strategic and directors reports)
FOR THE YEAR ENDED 31 MARCH 2019**

STRATEGIC REPORT

Review of the activities and future development

169 different activities took place during the financial year. The breakdown is as follows:

Educational 15 activities Leisure/Recreation 35 activities
Social Welfare/Support 88 activities Cultural/faith 31 activities

They were represented by approximately 94 different origins/nationalities.

Trinity achieved an excellent record reflecting the range of activities provided and the financial position on the balance sheet as at 31st March 2019 was satisfactory; the Trustees anticipate this improving in the coming years.

Trinity's work can be divided into four broad areas:

Education

Trinity continues to support both formal and informal education projects delivered by our partners on site. Over this past year we have worked closely with Community Officers from the Metropolitan Police who delivered workshops on issues such as gang culture, a serious problem in poor urban areas like Newham. Youth crime is often raised by local people as an area of concern that affects all age groups. We will continue to work closely with our partners on strategies to address this serious social difficulty.

We also help local people access further education and vocational training from provision available around the borough. We continue to make informal education a high priority, encouraging those with limited English-speaking skills to join projects and activities where they can practice their language skills and mix with other communities. We have been heartened to see how effective this has been in strengthening relationships between individuals from different communities and backgrounds. Trinity is a base for local independent groups to deliver education programmes to meet the needs of our multi-ethnic community. Our aim is for a better educated community with individuals and families who are able, as far as possible, to be self-reliant. In this way we aim to break the cycle of poverty caused by a lack of skills and poor literacy and numeracy.

Leisure/Recreation

Providing opportunities for social contact helps reduce isolation, loneliness and improve the general health of our community. These projects continue to be the cornerstone of our work. Referrals from mental health teams and other support organisations is a testament to the importance and effectiveness of helping isolated individuals improve their mental health. Over this past year we have paid particular attention to delivering activities that improve fitness. There is ample evidence of a strong link between physical fitness and good mental health and well-being. Trinity has been fortunate in acquiring a number of small grants to pay for qualified instructors experienced in working within a community setting where there needs to be a focus on social interaction. We have seen marked improvements in participants who are committed to these activities.

Trinity has a programme of activities for every age group, some delivered by independent groups, others developed by Centre staff in response to local needs. Activities include sport, art, music, dance, drama, cookery, health and fitness, card clubs, tournaments, play and youth activities. We offer local people the opportunity to develop their own clubs/interests by providing free or highly subsidised rental space. Some of these groups have been helped to become formally constituted so that they can apply for grants in their own right and thereby increase and develop their activities.

We provide free space for local people to meet on a regular basis with their friends, and access to a communal kitchen for making refreshments. Trinity has been an important base for community development, truly reflecting local interests and concerns.

Social Welfare/Support

Our social welfare and support services are our biggest provision, reflecting the needs of our community during challenging times. Traditionally, Trinity has always provided advice, advocacy and support to disadvantaged people. We help individuals apply for benefits, help the elderly retain their independence by providing information and guidance to apply for home improvement grants, and generally support those who find statutory services a challenge.

**Report of the Trustees (incorporating strategic and directors reports)
FOR THE YEAR ENDED 31 MARCH 2019**

Social Welfare/Support (continued)

Over this past year we have made plans to improve our facilities for people with early stage dementia. We have registered with the Dementia Society who are supporting us to improve our services. We also work closely with Subco Trust whose own work in this field is much advanced and who have provided us with valuable guidance.

An Awards for All Grant has meant that we can continue our music project for Adults with Learning Disabilities, the project has been developed to include instrument making which has been highly successful. The Stay Well, Stay Healthy Project has helped the over 50's remain active and engaged. This includes workshops delivered by health professionals on topics to address health issues that are the result of life-style choices, such as diabetes, obesity and cardio-vascular disease. We have seen how peer support, together with community-based exercises, information and professional support provided in an accessible manner, has helped to control symptoms and reduce hospital admissions.

Our new Mayor, Ms Rokhsana Fiaz, has been keen to make contact with various ethnic groups meeting at Trinity. There have been meetings with community leaders from the Somali and Congolese groups concerned about young people and gang culture. The Mayor, together with Stephen Timms MP, Mr. Unmesh Desai AM, London Assembly, the Borough Commander and senior staff from the Metropolitan Police have attended community conversation sessions and public awareness meetings based at Trinity. These are complex issues that will take time, imagination and funds to address, but we hope this is the beginning of a fruitful process.

Our partnerships with independent and statutory agencies broaden our range of delivery. These partnerships provide targeted assistance, through for example, groups for: Asian women experiencing domestic abuse, to rebuild their confidence and reduce their isolation, weekly meetings for adults with mild to moderate mental health needs and a large programme for adults with learning disabilities to improve their life skills and integrate with the local community. Activities for these groups range from coffee mornings, luncheon clubs, friendship/relationship clubs. We also have a strong tradition for supporting the elderly with regular groups and activities. Our Day Centre is a comfortable lounge-style space that is open to anyone to sit in, stay warm and meet with others - many of our elders use this space on a daily basis.

Trinity is also a base for independent and statutory groups to bring the community together. During the year there were 65 independent groups who used the Centre; these were established mainly by local people, providing a range of services, activities and support for every age group from babies to the elderly.

Culture/Faith

For more than 45 years we have worked hard to promote cross-cultural communication and interfaith dialogue. Newham is a very transient borough and there are always challenges in ensuring that new communities are given the help and support they need to settle and establish themselves. We aim to encourage tolerance and understanding amongst people from different backgrounds and religions. Newham is one of the most ethnically diverse boroughs in the country. This creates a very lively community but can also be a place of tension if there is lack of understanding and tolerance between different ethnic groups. Our organisation recognises the very fine line between faith and culture and, although it is non-sectarian, supports a range of communities to celebrate their cultural and religious heritage. Trinity is a base for Christian, Muslim, Hindu and Sikh groups.

Conclusion

These are challenging times, and, like many similar organisations, we are faced with the conflicting problems of increased demand for services but with much more limited resources. We have not shied away from making difficult decisions so that the long- term future of our services for the community remains healthy and stable.

Over the years, we have established strong partnerships with the statutory, corporate and voluntary sector, and these continue to be an essential factor in helping us increase and improve our service delivery. It is unfortunate that over the past few years we have seen many good projects and organisations close down as a result of lack of funding. Wherever possible we have attempted to combine forces with other organisations and create partnerships that will reduce our costs and maximise our effectiveness. In this way, Trinity has managed to maintain its core delivery. While the range of our activities may not be as wide as in previous years, our decision to prioritise projects that respond to the neediest in our community, and develop these further, has been a pragmatic response to the harsh economic climate that makes survival for small charities so precarious. We have tried to find imaginative ways of becoming more self-sufficient. An example of this is our Friends of Trinity and our Building Fund, both of which have generated not only income but also long-term support from our service users.

**Report of the Trustees (incorporating strategic and directors reports)
FOR THE YEAR ENDED 31 MARCH 2019**

Conclusion (continued)

We continue to monitor and evaluate our activities carefully so that they remain responsive. We have expanded our support for those with long-term health problems and we are excited about the results coming through that show how much more effective treatment programmes can be when they go hand in hand with community support. Newham has a very high birth rate. Our Nursery, and school holiday provision, for families with young children struggling with the demands of parenting, particularly single parents, has become a major area of delivery. We are working hard to impress upon decision-makers that issues such as youth crime and gang culture, impact badly on local people and our community is keen to be involved in helping develop strategies to deal with this.

In all these ways we aim to work in a preventative manner, helping to reduce the difficulties in people's lives before these become major hurdles.

By delivering such diverse activities, services and facilities to a broad range of users, Trinity continues to be a vital community resource that improves the quality of people's lives. We have a staff team who are loyal, highly skilled and committed to the changes we want to make, and, in this way, we can work towards sustainable and long-term improvements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04916433 (England and Wales)

Registered Charity number

1103453

Registered office

Trinity Community Centre
East Avenue
Manor Park
London
E12 6SG

Trustees

BOARD OF TRUSTEES/DIRECTORS

Mr.Sajimon Jose Maliekal (Chair)
Mr.Nesaratnam Jeyakumar (Secretary)
Ms.Ena Gustave (Treasurer)
Mrs.Thavamany Manoharan
Mr.Stephen Bonnick
Mr Baldev Raj Goyal (appointed 27 March 2019)
Rev.Robert Ryan (appointed 27 March 2019)

Company Secretary

Mr N Jeyakumar

**Report of the Trustees (incorporating strategic and directors reports)
FOR THE YEAR ENDED 31 MARCH 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent auditors

BBK Partnership
Chartered Accountants & Statutory Auditors
1 Beauchamp Court
10 Victors Way
Barnet
Hertfordshire
EN5 5TZ

Bankers

HSBC
118 High Street North
East Ham, London, E6 2HX

Solicitors

Russell-Cooke Solicitors
2 Putney Hill
Putney
London, SW15 6AB

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable Company's Auditors are unaware, and each Trustee has taken all the steps necessary that they should take as a Trustees in order to make them aware of any audit information and to establish that the charitable Company's Auditors are aware of that information.

AUDITORS

The auditors, BBK Partnership, offer themselves for appointment in accordance with section 485 of the Companies Act 2006.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on31/10/19..... and signed on the board's behalf by:


.....
Mr S J Maliekal - Trustee

Trinity Community Centre

Statement of Trustees Responsibilities FOR THE YEAR ENDED 31 MARCH 2019

The trustees (who are also the directors of Trinity Community Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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.

In so far as the trustees are aware:

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

Report of the Independent Auditors to the Members of Trinity Community Centre

Opinion

We have audited the financial statements of Trinity Community Centre (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

Report of the Independent Auditors to the Members of Trinity Community Centre

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alan Kaye FCA (Senior Statutory Auditor)
for and on behalf of BBK Partnership
Chartered Accountants & Statutory Auditors
1 Beauchamp Court
10 Victors Way
Barnet
Hertfordshire
EN5 5TZ



Date: 05/11/2019

Trinity Community Centre

Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2019

		Unrestricted funds	Restricted fund	31.3.19 Total funds	31.3.18 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,989	28,883	33,872	34,944
Other trading activities	2	108,428	467,195	575,623	436,824
Investment income	3	<u>124</u>	<u>-</u>	<u>124</u>	<u>75</u>
Total		113,541	496,078	609,619	471,843
EXPENDITURE ON					
Charitable activities					
Project Salary Wages		-	-	-	60,820
Nursery Salary Wages		-	355,118	355,118	289,200
Project Expenses		-	30,469	30,469	39,775
Nursery Expenses		-	52,839	52,839	54,285
Administration Staff Salary		70,971	-	70,971	65,294
Building Maintenance & Running Cost		15,123	-	15,123	8,443
Centre Overhead Expenditure		17,794	-	17,794	25,557
Finance Charges		4	-	4	203
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,800</u>
Total		103,892	438,426	542,318	545,377
NET INCOME/(EXPENDITURE)		9,649	57,652	67,301	(73,534)
RECONCILIATION OF FUNDS					
Total funds brought forward		30,319	542,562	572,881	646,415
TOTAL FUNDS CARRIED FORWARD		<u>39,968</u>	<u>600,214</u>	<u>640,182</u>	<u>572,881</u>


The notes form part of these financial statements

Trinity Community Centre
Statement of Financial Position
AT 31 MARCH 2019

	Notes	Unrestricted funds £	Restricted fund £	31.3.19 Total funds £	31.3.18 Total funds £
FIXED ASSETS					
Tangible assets	9	-	469,399	469,399	469,399
CURRENT ASSETS					
Debtors	10	-	12,087	12,087	13,673
Cash at bank and in hand		<u>51,596</u>	<u>137,707</u>	<u>189,303</u>	<u>113,883</u>
		51,596	149,794	201,390	127,556
CREDITORS					
Amounts falling due within one year	11	(11,628)	(18,979)	(30,607)	(24,074)
NET CURRENT ASSETS		<u>39,968</u>	<u>130,815</u>	<u>170,783</u>	<u>103,482</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>39,968</u>	<u>600,214</u>	<u>640,182</u>	<u>572,881</u>
NET ASSETS		<u>39,968</u>	<u>600,214</u>	<u>640,182</u>	<u>572,881</u>
FUNDS	12				
Unrestricted funds				39,968	30,319
Restricted funds				<u>600,214</u>	<u>542,562</u>
TOTAL FUNDS				<u>640,182</u>	<u>572,881</u>

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

The financial statements were approved by the Board of Trustees on 31/10/19 and were signed on its behalf by:



 Mr N Jeyakumar -Trustee

The notes form part of these financial statements

Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2019

1. 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.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

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

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

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

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.

Support costs allocation

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

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Freehold property - Over 300 years

The charity does not provide for depreciation on its freehold property as the amounts considered to be immaterial and will not have any influence on the financial statements.

Taxation

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

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

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

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.

Debtors and creditors receivable / payable within one year

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 expenditure.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Going concern

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

2. OTHER TRADING ACTIVITIES

	31.3.19	31.3.18
	£	£
Nursery Income	467,195	343,211
Centre Unrestricted Income	<u>108,428</u>	<u>93,613</u>
	<u>575,623</u>	<u>436,824</u>

Trinity Community Centre

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2019**

3. INVESTMENT INCOME

	31.3.19	31.3.18
	£	£
Interest Receivable	<u>124</u>	<u>75</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.19	31.3.18
	£	£
Other operating leases	<u>42,575</u>	<u>38,250</u>

5. AUDITORS' REMUNERATION

	31.3.19	31.3.18
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>3,100</u>	<u>1,800</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

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

	31.3.19	31.3.18
Project Workers	-	4
Nursery Staff	26	24
Centre Staff	4	3
Caretaker	<u>3</u>	<u>3</u>
	<u>33</u>	<u>34</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,588	31,356	34,944
Other trading activities	93,613	343,211	436,824

Trinity Community Centre

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2019

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Investment income	<u>75</u>	<u>-</u>	<u>75</u>
Total	97,276	374,567	471,843
EXPENDITURE ON			
Charitable activities			
Project Salary Wages	-	60,820	60,820
Nursery Salary Wages	-	289,200	289,200
Project Expenses	1	39,774	39,775
Nursery Expenses	-	54,285	54,285
Administration Staff Salary	65,294	-	65,294
Building Maintenance & Running Cost	6,094	2,349	8,443
Centre Overhead Expenditure	25,202	355	25,557
Finance Charges	203	-	203
Other	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Total	98,594	446,783	545,377
NET INCOME/(EXPENDITURE)	(1,318)	(72,216)	(73,534)
RECONCILIATION OF FUNDS			
Total funds brought forward	31,637	614,778	646,415
TOTAL FUNDS CARRIED FORWARD	<u>30,319</u>	<u>542,562</u>	<u>572,881</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2018 and 31 March 2019	<u>469,399</u>
NET BOOK VALUE	
At 31 March 2019	<u>469,399</u>
At 31 March 2018	<u>469,399</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade debtors	<u>12,087</u>	<u>13,673</u>

Trinity Community Centre

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2019

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade creditors	-	-
Social security and other taxes	6,887	4,164
Refundable deposit	13,929	7,530
Other Creditors	7,791	9,880
Fund - Trinity Project	-	-
Accrued expenses	<u>2,000</u>	<u>2,500</u>
	<u>30,607</u>	<u>24,074</u>

12. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
Unrestricted Fund	30,319	9,649	39,968
Restricted funds			
Restricted Fund	542,562	57,652	600,214
TOTAL FUNDS	<u>572,881</u>	<u>67,301</u>	<u>640,182</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	113,541	(103,892)	9,649
Restricted funds			
Restricted Fund	496,078	(438,426)	57,652
TOTAL FUNDS	<u>609,619</u>	<u>(542,318)</u>	<u>67,301</u>

Trinity Community Centre

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2019

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
Unrestricted Fund	31,637	(1,318)	30,319
Restricted Funds			
Restricted Fund	614,778	(72,216)	542,562
TOTAL FUNDS	<u>646,415</u>	<u>(73,534)</u>	<u>572,881</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	97,276	(98,594)	(1,318)
Restricted funds			
Restricted Fund	374,567	(446,783)	(72,216)
TOTAL FUNDS	<u>471,843</u>	<u>(545,377)</u>	<u>(73,534)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

Trinity Community Centre
Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2019

	31.3.19 £	31.3.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Project Restricted Income	28,880	31,356
Donation	<u>4,992</u>	<u>3,588</u>
	33,872	34,944
Other trading activities		
Nursery Income	467,195	343,211
Centre Unrestricted Income	<u>108,428</u>	<u>93,613</u>
	575,623	436,824
Investment income		
Interest Receivable	<u>124</u>	<u>75</u>
Total incoming resources	609,619	471,843
EXPENDITURE		
Charitable activities		
Wages	330,932	331,584
Social security	17,190	18,256
Pensions	5,201	3,353
Training	1,795	544
Subscriptions	-	-
Trips & Outings	<u>20</u>	<u>1,915</u>
	355,138	355,652
Support costs		
Management		
Water Charges	1,132	2,507
Freelance Cost	6,093	-
Legal & Professional	<u>548</u>	<u>612</u>
	7,773	3,119
Finance		
Loan Interest & Charges	4	203
Other		
Wages	65,272	55,157
Social security	5,569	3,386
Pensions	130	-
Other operating leases	42,575	38,250
Insurance	3,511	3,538
Carried forward	117,057	100,331

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Trinity Community Centre

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2019

	31.3.19	31.3.18
	£	£
Other		
Brought forward	117,057	100,331
Light and heat	8,441	5,568
Telephone	4,401	4,128
Postage and stationery	2,894	2,442
Building Repair & Maintenance	4,255	20,537
Cleaning and Catering	4,098	4,773
Travel & Transport	1,873	1,607
Subscriptions	929	428
Publicity and Promotions	1,829	1,779
Insurance	471	471
Refreshments	5,532	6,175
Volunteer Expenses	2,384	3,034
Material & Equipment	9,572	21,160
Workshops	818	1,662
Administration Expenses	2,722	5,422
Food and Meals	9,027	5,086
	176,303	184,603
Governance costs		
Auditors' remuneration	3,100	1,800
Total resources expended	542,318	545,377
Net income/(expenditure)	67,301	(73,534)

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