

**TRINITY CHILDREN'S CENTRE**  
an unincorporated charity.

**Report and Financial Statements**

**For the year ended 31 December 2021**

**Charity number: 1062122**

# **TRINITY CHILDREN'S CENTRE**

## **Financial statements for the year ended 31 December 2021**

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# **TRINITY CHILDREN'S CENTRE**

## **Legal and administrative information**

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### **Status**

The charity is controlled by its governing document, a constitution adopted on 4 April 1996, amended on 27 February 1997 and 7 November 2017, and constitutes an unincorporated charity.

### **Trustees**

Nerys Rayner – Chair  
Lynda Ward  
Tanya Pryor

### **Principal address**

2 Knowle Road  
Mirfield  
West Yorkshire  
WF14 8DQ

### **Independent Examiner**

TaxAssist Accountants  
1<sup>st</sup> Floor, Midland House  
77 Huddersfield Road  
Mirfield  
West Yorkshire  
WF14 8BL

# TRINITY CHILDREN'S CENTRE

## Report of the trustees for the year ended 31 December 2021

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The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2021.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a constitution adopted on 4 April 1996, amended on 27 February 1997 and 7 November 2017, and constitutes an unincorporated charity.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

In setting our objectives and planning our activities we have given careful consideration to the Charity Commission's general guidance on public benefit.

The objects of the Charity are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand, and provide, for the needs of their children through community groups.

#### Significant activities

Activities are planned in accordance with the Early Years Foundation Stage (EYFS).

### FINANCIAL REVIEW

The Charity has contingency funds in place to help with unexpected maintenance bills for the building.

#### Trustees' responsibilities in relation to the financial statements

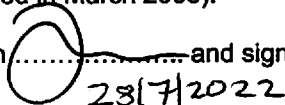
Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by the trustees on ..... and signed on its behalf by:

 28/7/2022

  
.....  
N Rayner - Chair

# TRINITY CHILDREN'S CENTRE

## Independent examiners' report to the trustees of Trinity Children's Centre

We report on the accounts of Trinity Children's Centre for the year ended 31 December 2021 which are set out on pages 5 to 9.

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

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

### **Basis of independent examiners' report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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, we do not express an audit opinion on the view given by the accounts.

### **Independent examiners' statement**

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

1. which gives reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act

have not been met; or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**TaxAssist Accountants**  
1<sup>st</sup> Floor, Midland House  
77 Huddersfield Road  
Mirfield  
West Yorkshire  
WF14 8BL

Date: 28/7/2022

# TRINITY CHILDREN'S CENTRE

## Statement of financial activities for the year ended 31 December 2021

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
<b>INCOMING RESOURCES</b>			
Incoming resources from generated funds			
Activities for generating funds	2	2,137	70
Investment income	3	7	46
Incoming resources from charitable activities:			
Grants and fees		226,542	177,667
Covid-19 Grant		-	10,000
<b>Total incoming resources</b>		<b>228,686</b>	<b>187,783</b>
<b>RESOURCES EXPENDED</b>			
Cost of generating funds			
Charitable activities		269,234	207,437
Governance costs		5,475	3,257
<b>Total resources expended</b>		<b>274,709</b>	<b>210,694</b>
<b>NET (OUTGOING) / INCOMING RESOURCES</b>		<b>(46,023)</b>	<b>(22,911)</b>
<b>Reconciliation of Funds</b>			
Total funds brought forward		79,631	102,542
<b>Total funds carried forward</b>		<b>33,608</b>	<b>79,631</b>

All of the results relate to continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

# TRINITY CHILDREN'S CENTRE

## Balance sheet at 31 December 2021

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<b>Fixed assets</b>			
Tangible assets	6	5,170	9,065
<b>Current assets</b>			
Cash at bank and in hand		88,414	72,188
Other debtors		6,099	-
Prepayments		765	887
<b>Total current assets</b>		<u>95,278</u>	<u>73,075</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(16,840)</u>	<u>(2,509)</u>
<b>Total assets less current liabilities</b>		<b>83,608</b>	<b>70,566</b>
Creditors: amounts falling due within one year	8	<u>(50,000)</u>	-
<b>Net Assets</b>		<u><b>33,608</b></u>	<u><b>79,631</b></u>
<b>Funds</b>			
Unrestricted funds	10	33,608	79,631
Restricted funds		-	-
<b>Total Funds</b>		<u><b>33,608</b></u>	<u><b>79,631</b></u>

These accounts have been prepared in accordance with the special provisions relating to small companies within part VII of the Companies Act 1985 and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective January 2005).

The directors are of the opinion that the company is entitled to the exemptions from audit conferred by section 249A(1) of the Companies Act 1985 for the year ended 31 December 2021.

The directors confirm that no member or members have requested an audit pursuant to subsection 2 of section 249B of the Companies Act 1985.

The directors are responsible for:-

- ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and
- preparing accounts which give a true and fair view of the state of affairs of the company as at 31 December 2019 and of its results for the year then ended in accordance with the requirements of section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

Approved by the Trustees on 28/7/22 and signed on their behalf.

**L Ward – Trustee** 

The notes on pages 6 to 9 form part of these financial statements.

# TRINITY CHILDREN'S CENTRE

## Notes to the financial statements for the year ended 31 December 2021

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### 1 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

#### a) *Basis of accounting*

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

#### b) *Incoming resources*

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### c) *Resources expended*

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.

#### d) *Fund structure*

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.

#### e) *Tangible Fixed Assets*

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

Motor vehicles	25% on reducing balance basis
Plant and machinery	25% on reducing balance basis
Computer equipment	33% straight line basis

#### f) *Taxation*

The charity is exempt from tax on its charitable activities.

### 2 Activities for generating funds

	<u>2021</u>	<u>2020</u>
	£	£
Fundraising and other misc income	<u>2,137</u>	<u>70</u>

### 3 Investment income

	<u>2021</u>	<u>2020</u>
	£	£
Interest receivable	<u>7</u>	<u>46</u>



# TRINITY CHILDREN'S CENTRE

## Notes to the financial statements for the year ended 31 December 2021

### 4 Trustees remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

### 5 Taxation

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

### 6 Tangible fixed assets

	<i>Motor Vehicles</i> £	<i>Plant and machinery</i> £	<i>Computer Equipment</i> £	<i>Total</i> £
<b>Cost:</b>				
At 1 <sup>st</sup> January 2021	7,277	12,561	1,966	21,804
Additions in the year	-	-	-	-
Disposals in the year	(7,277)	-	-	(7,277)
At 31 December 2021	-	12,561	1,966	14,527
<b>Depreciation:</b>				
At 1 <sup>st</sup> January 2021	5,215	5,628	1,896	12,739
Charge for year	430	1,733	70	2,233
Released on disposal	(5,645)	-	-	(5,645)
At 31 December 2021	-	7,361	1,996	9,327
<b>Net book value:</b>				
At 31 December 2021	-	5,200	-	5,200
At 31 December 2020	2,062	6,933	70	9,065

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

	<u>2021</u> £	<u>2020</u> £
Other tax and social security	1,764	2,509
Other creditors	12	-
Accruals and deferred income	15,064	-
	<u>16,840</u>	<u>2,509</u>

### 8 Creditors: amounts falling due after one year

Bank loan	<u>50,000</u>	<u>-</u>
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# TRINITY CHILDREN'S CENTRE

## Notes to the financial statements for the year ended 31 December 2021

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### 9 Movement in funds

	<i>Balance at 1 January</i>	<i>Balance at 31 December</i>
<b>Unrestricted funds</b>		
General fund	<u>79,631</u>	<u>33,608</u>

### 9 Reconciliation of movement in shareholder funds

	<u><b>2021</b></u> £	<u><b>2020</b></u> £
(Deficit) / Surplus for the year	<b>(46,023)</b>	<b>(22,911)</b>
Opening shareholder funds	<u><b>79,631</b></u>	<u><b>102,542</b></u>
Closing shareholder funds	<u><b>33,608</b></u>	<u><b>79,631</b></u>

**TRINITY CHILDREN'S CENTRE**  
**Detailed Profit and Loss Account**  
**for the year ended 31 December 2021**

	<u>2021</u> £	<u>2020</u> £
<b>INCOMING RESOURCES</b>		
<b>Activities for generating funds</b>		
Fundraising events	2,137	70
Other income	-	-
	<u>2,137</u>	<u>70</u>
<b>Investment income</b>		
Interest receivable	7	46
<b>Incoming resources from charitable activities</b>		
Fees	122,476	78,690
NEF grant	78,747	98,378
Coronavirus Job Retention Scheme Grant	17,582	-
Other grants	7,737	599
	<u>226,542</u>	<u>177,667</u>
 <b>Covid-19 Grant</b>	 -	 10,000
<b>Total incoming resources</b>	<b>228,686</b>	<b>187,783</b>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Food, toys, materials and other consumables	14,572	11,704
Wages & NI	214,594	163,095
Pension contributions	3,576	2,953
Staff training	1,075	275
Staff expenses	2,465	2,087
Property rent	12,000	12,000
Rates and water	957	871
Light and heat	4,477	3,023
Insurance	1,674	1,330
Cleaning	1,246	1,534
Repairs and renewals	4,219	1,124
Motor and travel	778	64
Telephone	1,009	716
Printing, postage & stationery	1,533	1,626
Computer software, consumables and maintenance	2,055	331
Hire of office equipment	621	333
Advertising and marketing	17	-
Sundry expenses	319	-
Staff welfare, entertaining and uniforms	1,262	704
Dues and subscriptions	1,389	333
Depreciation: Plant and machinery	1,733	2,292
Depreciation: Computer equipment	100	354
Depreciation: Motor vehicles	430	688
(Profit) / loss on disposal of Motor vehicle	(2,867)	-
	<u>269,234</u>	<u>207,437</u>
<b>Governance costs</b>		
Accountancy	3,154	2,531
Legal & professional	2,318	726
Bank charges	3	-
	<u>5,475</u>	<u>3,257</u>

## TRINITY CHILDREN'S CENTRE

### Detailed Profit and Loss Account for the year ended 31 December 2021

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	<u>2021</u> £	<u>2020</u> £
Total resources expended	274,709	210,694
Net (deficit) / surplus	<u>(46,023)</u>	<u>(22,911)</u>

This page does not form part of the statutory financial statements.