

TRINITY CHILDREN'S CENTRE
an unincorporated charity.

Report and Financial Statements

For the year ended 31 December 2024

Charity number: 1062122

TRINITY CHILDREN'S CENTRE

Financial statements for the year ended 31 December 2024

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TRINITY CHILDREN'S CENTRE

Legal and administrative information

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

Tanya Pryor - Chair
Vanessa Ibbetson

Principal address

2 Knowl Road
Mirfield
West Yorkshire
WF14 8DQ

Independent Examiner

TaxAssist Accountants
9 Knowl Road
Mirfield
West Yorkshire
WF14 8DQ

TRINITY CHILDREN'S CENTRE

Report of the trustees for the year ended 31 December 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2024.

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

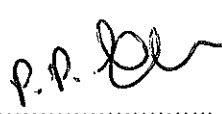
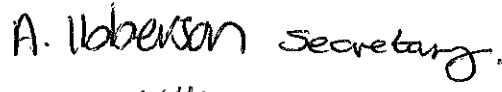

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, 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 16/09/25 and signed on its behalf by:

 T Pryor - Chair
 A. Ibberson Secretary.
 V. Ibberson Treasurer.

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 2024 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 Acthave 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
9 Knowl Road
Mirfield
West Yorkshire
WF14 8DQ

Date: 16/9/25.

TRINITY CHILDREN'S CENTRE

Statement of financial activities for the year ended 31 December 2024

	<i>Notes</i>	<u>2024</u>	<u>2023</u>
INCOMING RESOURCES			
Incoming resources from generated funds			
Activities for generating funds	2	3,440	3,576
Investment income	3	278	296
Incoming resources from charitable activities:			
Grants and fees		<u>342,990</u>	<u>324,879</u>
Total incoming resources		<u>346,708</u>	<u>328,751</u>
RESOURCES EXPENDED			
Cost of generating funds			
Charitable activities		346,436	357,173
Governance costs		<u>6,062</u>	<u>6,429</u>
Total resources expended		<u>352,498</u>	<u>363,602</u>
NET INCOMING / (OUTGOING) RESOURCES		<u>(5,790)</u>	<u>(34,851)</u>
Reconciliation of Funds			
Total funds brought forward		<u>34,022</u>	<u>68,873</u>
Total funds carried forward		<u>28,232</u>	<u>34,022</u>

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 2024

	<u>Notes</u>	<u>2024</u> £	<u>2023</u> £
Fixed assets			
Tangible assets	6	2,858	3,029
Current assets			
Cash at bank and in hand		46,520	62,523
Other debtors		4,426	4,976
Prepayments		2,675	1,473
Total current assets		<u>53,621</u>	<u>68,972</u>
Creditors: amounts falling due within one year	7	<u>(13,247)</u>	<u>(12,979)</u>
Total assets less current liabilities		43,232	59,022
Creditors: amounts falling due after more than one year	8	<u>(15,000)</u>	<u>(25,000)</u>
Net Assets		<u>28,232</u>	<u>34,022</u>
Funds			
Unrestricted funds	10	28,232	34,022
Restricted funds		-	-
Total Funds		<u>28,232</u>	<u>34,022</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).

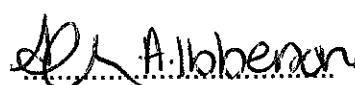

The directors are of the opinion that the company is entitled to the exemptions from audit conferred by section 249A(1) of the Companies Act 1985 for the year ended 31 December 2024.

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 2024 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 16/09/25 and signed on their behalf.

 A. Ibbeson  V. Ibbeson

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 2024

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>2024</u>	<u>2023</u>
	£	£
Fundraising and other misc income	<u>3,440</u>	<u>3,576</u>

3 Investment income

	<u>2024</u>	<u>2023</u>
	£	£
Interest receivable	<u>278</u>	<u>296</u>

TRINITY CHILDREN'S CENTRE

Notes to the financial statements for the year ended 31 December 2024

4 Trustees remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5 Taxation

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

6 Tangible fixed assets

	<i>Plant and machinery</i>	<i>Computer Equipment</i>	<i>Total</i>
	£	£	£
Cost:			
At 1 st January 2024	12,561	2,175	14,706
Additions in the year	-	657	657
Disposals in the year	-	-	-
At 31 December 2024	12,561	2,832	15,393
Depreciation:			
At 1 st January 2024	9,636	2,071	11,707
Charge for year	732	96	828
Released on disposal	-	-	-
At 31 December 2024	10,368	2,167	12,535
Net book value:			
At 31 December 2024	2,193	665	2,858
At 31 December 2023	2,925	104	3,029

7 Creditors: amounts falling due within one year

	<u>2024</u>	<u>2023</u>
	£	£
Bank loan	10,000	10,000
Other tax and social security	3,247	2,979
Other creditors	-	-
Net wages	-	-
	<u>13,247</u>	<u>12,979</u>

8 Creditors: amounts falling due after one year

Bank loan	<u>15,000</u>	<u>25,000</u>
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TRINITY CHILDREN'S CENTRE

Notes to the financial statements for the year ended 31 December 2024

9 Movement in funds

	<i>Balance at 1 January</i>	<i>Balance at 31 December</i>
Unrestricted funds		
General fund	<u>34,022</u>	<u>28,232</u>

9 Reconciliation of movement in shareholder funds

	<u>2024</u> £	<u>2023</u> £
(Deficit) / Surplus for the year	(5,790)	(34,851)
Opening shareholder funds	<u>34,022</u>	<u>68,873</u>
Closing shareholder funds	<u>28,232</u>	<u>34,022</u>

TRINITY CHILDREN'S CENTRE

Detailed Profit and Loss Account for the year ended 31 December 2024

	<u>2024</u> £	<u>2023</u> £
INCOMING RESOURCES		
Activities for generating funds		
Fundraising events	1,190	1,702
Other income	2,250	1,874
	<u>3,440</u>	<u>3,576</u>
Investment income		
Interest receivable	278	296
Incoming resources from charitable activities		
Fees	180,128	180,853
NEF grant	162,862	144,026
Other grants	-	-
	<u>342,990</u>	<u>324,879</u>
Total incoming resources	346,708	328,751
RESOURCES EXPENDED		
Charitable activities		
Food, toys, materials and other consumables	20,032	24,104
Wages & NI	265,266	269,683
Pension contributions	4,983	4,323
Staff training	627	1,731
Staff expenses	2,545	1,738
Recruitment costs	-	193
Property rent	12,064	12,000
Rates and water	632	783
Light and heat	6,215	3,669
Insurance	2,359	1,615
Cleaning & waste disposal	9,494	13,472
Repairs and renewals	5,888	11,036
Telephone	1,338	711
Printing, postage & stationery	2,165	1,788
Computer software, consumables and maintenance	4,316	2,481
Hire of office equipment	1,390	1,294
Advertising and marketing	79	-
Sundry expenses	743	377
Charitable donations	-	-
Staff welfare, entertaining and uniforms	3,522	3,315
Dues and subscriptions	1,851	1,825
Depreciation: Plant and machinery	731	975
Depreciation: Computer equipment	96	60
(Profit) / loss on disposal of Motor vehicle	100	-
	<u>346,436</u>	<u>357,173</u>
Governance costs		
Accountancy	3,055	3,106
Legal & professional	2,225	2,313
Bank charges	21	-
Bank loan interest	761	1,010
Total Governance costs	<u>6,062</u>	<u>6,429</u>
Total resources expended	352,498	363,602

TRINITY CHILDREN'S CENTRE

Detailed Profit and Loss Account for the year ended 31 December 2024

	<u>2024</u> £	<u>2023</u> £
Net (deficit) / surplus	<u>(5,790)</u>	<u>(34,851)</u>

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