

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

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
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
Contents of the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2021

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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 2021

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

Legal and administrative information set out on page 5 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.

Fundraising Standards Information

The charitable company does not solely rely on external fundraising. Its primary source of income will be derived from the provision of services.

Public benefit

In setting out the objectives and planning the activities, the trustees have given careful consideration to complying with the duty in section 17 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

STRATEGIC REPORT

Financial position

Against the backdrop of coronavirus, the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a very positive financial outcome for the period with the total revenues being £484,711 for the year ending 31 March 2021.

Principal funding sources

The principal funding source is the provision of a children's day care nursery and centre rent which is detailed in the notes to the financial statements.

Investment Powers

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

Reserves policy

The Board of Trustees has re-examined the charity's requirements for reserves in light of the main risks to the organization commencing 1st April 2020. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be less than 3 months of the expenditure. The reserves of £100,000 are needed to meet the working capital requirements of the charity and the Board is confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

**Report of the Trustees (incorporating strategic and directors reports)
FOR THE YEAR ENDED 31 MARCH 2021**

STRATEGIC REPORT

Financial review

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.

Review of the Activities and Future Development

2020 has been an extraordinary year - the Covid Pandemic meant that for most of this year our building was closed. The exceptions were our Day Care Nursery, providing care for vulnerable children or those of front-line staff and, with the exception of the lockdown periods, some of our faith groups who continued to meet. Although we were closed for normal activity, we made a commitment to have staff available, by phone, 7 days a week to respond to the needs of individuals or groups seeking help and support from us.

Like many organisations, we found ways of supporting our community despite the limitations of face-to-face contact. We did this primarily by providing support to vulnerable members of our community, mainly via telephone, zoom and email. We gave informal advice and guidance by signposting individuals to relevant agencies. Where this has been difficult or impractical for the person concerned, we found the information necessary and passed this on and/or helped with accessing support. We are closely involved with food banks and other related agencies to which we have made referrals. During the Covid -19 lockdown we provided an emergency telephone service and email response as and when required. This included a support service run by our Senior Nursery Team, to provide support to parents with young children, children with disabilities and single parents.

When our Centre is functioning normally, we deliver: projects, activities and facilities that provide education (life skills, mother tongue, literature & film), recreation (sports, singing, dancing, exercise, card playing) and support (pensioner groups, learning difficulties, mental health). The Centre is also a venue for independent groups to deliver their own activities. Trinity provides a Day Care Nursery for children aged 6 mths to 5 yrs, as well as school holiday programmes.

During the lockdowns, we supported families with children as well as adults and elders. Support varied from one-off support/advice to more regular weekly support and sometimes several times a week, particularly elders and families with young children or those recently bereaved.

We provided, on average, approximately 25 hours a week of support.

This year's highlights include:

Partnerships

- * Trinity has developed a new partnership with Social Arc, now based at the Centre and providing support and guidance to vulnerable young people.
- * We are currently negotiating arrangements with East London NHS Foundation Trust to deliver mental health support at Trinity.
- * Trinity refers needy families and individuals to Compost's food bank.
- * iCAN Shine Project continues to support vulnerable local people, including the distribution of Christmas hampers to needy families and individuals.
- * We work closely with the Newham Clinical Commissioning Group to provide activities and guidance to individuals with long term health issues, in particular those suffering from diabetes, obesity and cardio-vascular disease.
- *Subco Trust and Trinity continue to work together to deliver services for the elderly.

**Report of the Trustees (incorporating strategic and directors reports)
FOR THE YEAR ENDED 31 MARCH 2021**

STRATEGIC REPORT

Fundraising

* Newham Council initiated a scheme to support local charities with fundraising, delivered by Newham VCS Consultancy Support Service via Aston-Mansfield. Trinity's application for this support was successful and resulted in a grant from Tudor Trust to help with core and capital costs.

* Trinity's Day Care Nursery received a LBN Small Business Grant to help recover from the effects of the Covid lockdowns.

* LBN provided a small grant to support improved health and safety measures in response to the Covid Pandemic.

Number of Users

Despite the closure of the Centre for most of 2020, Trinity was able to introduce safety measures that allowed a limited number of groups access to the building, except during lockdown. The following is a breakdown on the number of users for this period:

* 117 people attended Trinity's Projects

* 600 people attended Independent Faith Groups

* 126 people from Independent Activity Groups met at the Centre

In addition, the overall number of people using our building during this period was approximately 825 people who attended the Centre via casual bookings, individual visits, support given to individuals at group meetings, extra support given by telephone by Trinity core staff and Nursery staff, as well as people who received Christmas Food Hampers.

User Group Activities

Trinity takes a pro-active role in seeking out organisations whose work complements our own. We provide subsidised space and work closely alongside groups, introducing them to Centre users who would benefit from support, as well as providing information on local issues and needs. The following groups/projects reflect some of the work delivered during the pandemic period:

*** iCAN Shine Project**

Ican Shine established a Befriending Service, to address issues around loneliness and the impact it has on mental health. They approached vulnerable individuals with the offer of a Befriending Buddy, someone who will call them once a week on a regular basis. Trinity hopes that by offering a Befriending Service the impact of the pandemic on mental health can be reduced. The iCAN Shine project also conducted an evaluation of its work to further improve its delivery.

*** The Punjabi Elders' Group**

During normal times, the group meets 6 days a week at the Centre, so the loss of their space over this past year impacted greatly on members whose average age is 80+. Over this past year group members have maintained contact with each other mostly by telephone; Trinity staff also kept in regular touch by phone to ensure individuals were safe and had access to medication, food and essential services.

*** Behnu-Ki-Millan**

This is a self-help Asian Women's Group, meeting once a week at Trinity. They provide a forum for lonely, depressed, and isolated women. They make referrals to London Black Women's Project, CYANA, and other organisations who provide support, informal counselling, befriending and practical advice to members. They also receive referrals from Social Services and community organisations.

**Report of the Trustees (incorporating strategic and directors reports)
FOR THE YEAR ENDED 31 MARCH 2021**

STRATEGIC REPORT

In the past 12 months there have been no face-to-face meetings due to the Covid-19 pandemic and the vulnerability of their members, but support has been provided by the Group Leader via telephone to help members cope with difficulties and anxiety experienced during the period of self-isolation. Over the past year the activities and achievements include:

Provision of Food Hampers during Christmas 2020 to Behnu-Ki-Millan members in conjunction with The Trinity Centre and iCan Shine Project.

Newham Food Alliance delivered essential weekly food supplies to some of their members during covid lockdown periods. Ongoing counselling to group members who suffered family bereavements and were recovering from illness and surgery.

We mourned the loss of Kulbeer Kulsy who succumbed to Covid 19, and Gurdeep Kaur's husband, Jaginder Singh, who as well as being a very loving and committed participant at Trinity Centre was also very supportive of the Group. Our sincere condolences go out to the families of Kulbeer and Gurdeep. Both valued members of Behnu-Ki-Millan.

*** Otthulaippu Group**

Otthulaippu maintained contact with their Tamil community via telephone and zoom. They held discussions on health and well-being, organised chair-based exercises for members at home and also provided help, information and referrals to individuals needing additional support.

*** Tamil Information Centre.**

During the lockdown, zoom was very helpful for the Group Leaders to contact and communicate with their members. Members wanted advice and help in getting through what was a very difficult period for both families and individuals, issues such as being on furlough, benefits, care for the elderly, childcare, depression and family issues were amongst the most pressing concerns. The membership includes doctors and other related professionals, they generously volunteered their time by organising a Tamil Help Line providing help on an individual basis.

*** Lithuanian Mother Tongue School**

When the lockdown was lifted the school took every opportunity to offer a face-to-face service and has been successful in maintaining their membership. They have also made effective use of technology to provide services to those unable to get out, including support to parents with young children.

*** Stephen Timms, MP**

Stephen Timms has a surgery based at Trinity. The surgery did not provide face-to-face services over this period, but Trinity referred enquiries and requests for help to the Office Manager. Where possible, Trinity also provided support or advice to local people.

*** Safer Neighbourhood Team**

Trinity is a base for meetings although none were held during 2020. We work with local councillors from various wards and direct enquiries from local residents who want to raise issues that affect them locally, we also provide advocacy. Issues over this past year include: anti-social behaviour, health provision, access to food banks, housing.

The coming year will very much depend on the progress of the pandemic and how it impacts on our community. Newham has one of the highest rates of infection and much work will need to be done to help local people recover and return to normality. We hope that the next few months will see the Centre return to a full programme of activities, and we look forward, once again, to having a building throbbing with activity. Our aims over this coming year will be to:

*Continue to explore opportunities for partnerships that will help us address local issues, particularly combatting isolation and the implications this has on mental health.

* Become more financially self-sufficient by increasing rental of Centre space to groups/agencies whose work reflects Trinity's ethos.

**Report of the Trustees (incorporating strategic and directors reports)
FOR THE YEAR ENDED 31 MARCH 2021**

STRATEGIC REPORT

* Renovate the building to reduce the impact of future infections by replacing soft furnishings and carpets with easy to clean, wipeable fabric.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

Recruitment and appointment of Board of Trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles known as members of the Board of Trustees. Under the requirements of Memorandum and Articles of Association, the members of the Board of Trustees nominated by the member organisation are appointed for a period of three years after which they must be re-elected at the next Annual General Meeting.

Organisational structure

A Board of Trustees of up to seven members, who meet once in three months, 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 5 full time workers, 23 part time workers.

The Centre Director

The Centre Director is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met as set out by the Board. The Centre Director is responsible for the day-to-day operational management of the charity, individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity as a result of their volunteering work at the centre. Additionally, new trustees have an induction meeting with the Chair, Vice Chair, Secretary and Treasurer before meeting with the Centre Director to familiarise themselves with day-to-day operations and strategic planning. The trustees are encouraged to attend seminars and training opportunities on governance. The trustees look for a range of skills in new recruits to the Board including those with knowledge and expertise in Health and Social care, Human Resources and Fundraising.

Risk management

The Board has conducted a review of the major risks to which the charity is exposed. A risk procedure and register has been established and is updated annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the office premises.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04916433 (England and Wales)

Registered Charity number

1103453

**Report of the Trustees (incorporating strategic and directors reports)
FOR THE YEAR ENDED 31 MARCH 2021**

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) (resigned 25.3.21)
Ms.Ena Gustave (Treasurer) (resigned 25.3.21)
Mrs.Thavamany Manoharan (resigned 27.10.20)
Mr.Stephen Bonnick (Secretary)
Mr Baldev Raj Goyal (Treasurer)
Rev.Robert Ryan (resigned 1.2.22)
Ms Nadine Enangie Mbappe (appointed 29.7.21)
Ms Thilaka Muruga Moorthy (appointed 25.3.21)
Ms Janani Paramsothy (appointed 29.7.21)

Company Secretary

Mr S B Bonnick

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

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

**Statement of Trustees' Responsibilities
FOR THE YEAR ENDED 31 MARCH 2021**

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 period, which gives a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In preparing these statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Follow applicable accounting standards; and
- Prepare the financial statements on a going-concern basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and 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.

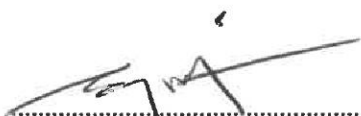
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

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, on 23 March 2022 and signed on the board's behalf by:



Mr S J Maliekal - Trustee

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 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows 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 2021 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

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

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.

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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charitable company is subject to law and regulations that directly affect the financial statements including financial legislation (including related companies' legislation), funds legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

We understood how the charitable company is complying with those legal and regulatory frameworks by enquiries to the management and those charged with governance. We identified whether there is culture of honesty and ethical behaviour and whether there is a strong emphasis of prevention and deterrence of fraud.

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

We assessed the susceptibility of the charitable company's financial statements of material misstatements, including how fraud might occur. Audit procedures performed by the company's engagement team included:

- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Assessing matters reported through the charitable company's whistleblowing program and the result of management's investigation of such matters;
- Challenging assumptions and judgments made by management in its significant accounting estimates;
- Identifying and testing journal entries, in particular any journal entries posted with unusual combinations; and
- Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.

We did not identify any key audit matters relating to irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Auditors.

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: 23 MARCH 2022

Trinity Community Centre
Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,038	515	8,553	22,975
Other trading activities	3	32,546	123,732	156,278	606,325
Investment income	4	105	-	105	346
Other income	5	<u>194,684</u>	<u>125,091</u>	<u>319,775</u>	<u>-</u>
Total		235,373	249,338	484,711	629,646
EXPENDITURE ON					
Charitable activities	6				
Project Salary Wages		-	4,008	4,008	17,963
Nursery Salary Wages		-	228,982	228,982	396,781
Project Expenses		-	-	-	13,727
Nursery Expenses		-	13,598	13,598	74,737
Administration Staff Salary		159,608	-	159,608	70,307
Building Maintenance & Running Cost		58,642	-	58,642	15,444
Centre Overhead Expenditure		16,665	-	16,665	14,655
Finance Charges		32	-	32	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		234,947	246,588	481,535	603,614
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME		426	2,750	3,176	26,032
RECONCILIATION OF FUNDS					
Total funds brought forward		40,517	625,697	666,214	640,182
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u>40,943</u>	<u>628,447</u>	<u>669,390</u>	<u>666,214</u>

The notes form part of these financial statements

Trinity Community Centre

**Statement of Financial Position
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	13	26,105	469,398	495,503	473,031
CURRENT ASSETS					
Debtors	14	877	1,548	2,425	10,044
Cash at bank and in hand		<u>25,522</u>	<u>206,910</u>	<u>232,432</u>	<u>238,578</u>
		26,399	208,458	234,857	248,622
CREDITORS					
Amounts falling due within one year	15	(11,561)	(49,409)	(60,970)	(55,439)
NET CURRENT ASSETS		<u>14,838</u>	<u>159,049</u>	<u>173,887</u>	<u>193,183</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,943</u>	<u>628,447</u>	<u>669,390</u>	<u>666,214</u>
NET ASSETS		<u>40,943</u>	<u>628,447</u>	<u>669,390</u>	<u>666,214</u>
FUNDS	16				
Unrestricted funds				40,943	40,517
Restricted funds				<u>628,447</u>	<u>625,697</u>
TOTAL FUNDS				<u>669,390</u>	<u>666,214</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 MARCH 2022 and were signed on its behalf by:


.....
Mr B R Goyal - Trustee

The notes form part of these financial statements

Trinity Community Centre
Statement of Cash Flows
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>22,958</u>	<u>53,329</u>
Net cash provided by operating activities		<u>22,958</u>	<u>53,329</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(29,104)</u>	<u>(4,054)</u>
Net cash used in investing activities		<u>(29,104)</u>	<u>(4,054)</u>
Change in cash and cash equivalents in the reporting period		(6,146)	49,275
Cash and cash equivalents at the beginning of the reporting period		<u>238,578</u>	<u>189,303</u>
Cash and cash equivalents at the end of the reporting period		<u>232,432</u>	<u>238,578</u>

The notes form part of these financial statements

Trinity Community Centre
Notes to the Statement of Cash Flows
FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	3,176	26,032
Adjustments for:		
Depreciation charges	6,632	422
Decrease in debtors	7,619	2,043
Increase in creditors	<u>5,531</u>	<u>24,832</u>
Net cash provided by operations	<u><u>22,958</u></u>	<u><u>53,329</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	<u>238,578</u>	<u>(6,146)</u>	<u>232,432</u>
	<u>238,578</u>	<u>(6,146)</u>	<u>232,432</u>
Total	<u><u>238,578</u></u>	<u><u>(6,146)</u></u>	<u><u>232,432</u></u>

The notes form part of these financial statements

Trinity Community Centre
Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated

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.

Tangible fixed assets

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

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixtures and fittings - 20% on cost

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. Additional work carried out in light of the coronavirus pandemic has given the trustees comfort that there are 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.

Trinity Community Centre

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

Significant judgements and estimates

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of the assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Government grants

The charitable company receives government grants in respect of furlough of employees. These grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the charitable company will comply with conditions attaching to them and the grants will be received using the accrual model.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Project Restricted Income	516	19,368
Donation	<u>8,037</u>	<u>3,607</u>
	<u><u>8,553</u></u>	<u><u>22,975</u></u>

3. OTHER TRADING ACTIVITIES

	31.03.21	31.03.20
Nursery Income	268,732	667,659
Centre Unrestricted Income	32,546	97,001
Less: Nursery rent and admin	<u>(145,000)</u>	<u>(158,335)</u>
	<u><u>156,278</u></u>	<u><u>606,325</u></u>

The SoFA reflects restricted nursery income as £123,732, which is net of the nursery rent paid to the centre amounting to £145,000. The actual nursery income is £268,732. The set-off is considered necessary for presentation purposes in order to avoid the ambiguity of double disclosure on rental income between restricted and unrestricted funds.

Trinity Community Centre

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2021**

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Interest Receivable	<u>105</u>	<u>346</u>

5. OTHER INCOME

	31.03.21	31.03.20
Nursery rental and admin	145,000	158,335
Job Retention Scheme grant	169,775	-
Covid Support grant	<u>5,000</u>	<u>-</u>
	<u>319,775</u>	<u>158,335</u>

For the period 31 March 2020, rental income received from the nursery was appropriately allocated towards charitable activities and support costs. For greater comprehensibility these amounts have been distinctly disclosed within the comparatives in the current period. This recognition has been adopted in the current reporting and it should be noted that this does not constitute a change of accounting policy.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Project Salary Wages	4,008	-	4,008
Nursery Salary Wages	228,982	-	228,982
Nursery Expenses	-	13,598	13,598
Administration Staff Salary	-	159,608	159,608
Building Maintenance & Running Cost	-	58,642	58,642
Centre Overhead Expenditure	-	16,665	16,665
Finance Charges	<u>-</u>	<u>32</u>	<u>32</u>
	<u>232,990</u>	<u>248,545</u>	<u>481,535</u>

Trinity Community Centre

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2021**

7. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Nursery Expenses	-	-	13,598	-	13,598
Administration Staff Salary	15,952	-	143,656	-	159,608
Building Maintenance & Running Cost	-	-	58,642	-	58,642
Centre Overhead Expenditure	629	6,632	7,804	1,600	16,665
Finance Charges	-	32	-	-	32
	<u>16,581</u>	<u>6,664</u>	<u>223,700</u>	<u>1,600</u>	<u>248,545</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.21 £	31.3.20 £
Depreciation - owned assets	6,632	422
Other operating leases	<u>-</u>	<u>58,720</u>

9. AUDITORS' REMUNERATION

	31.3.21 £	31.3.20 £
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	<u>1,600</u>	<u>1,800</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Trinity Community Centre

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	39,968	600,214	640,182
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>40,517</u>	<u>625,697</u>	<u>666,214</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	469,399	4,054	473,453
Additions	<u>-</u>	<u>29,104</u>	<u>29,104</u>
At 31 March 2021	<u>469,399</u>	<u>33,158</u>	<u>502,557</u>
DEPRECIATION			
At 1 April 2020	-	422	422
Charge for year	<u>-</u>	<u>6,632</u>	<u>6,632</u>
At 31 March 2021	<u>-</u>	<u>7,054</u>	<u>7,054</u>
NET BOOK VALUE			
At 31 March 2021	<u>469,399</u>	<u>26,104</u>	<u>495,503</u>
At 31 March 2020	<u>469,399</u>	<u>3,632</u>	<u>473,031</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	896	10,044
Prepayments	<u>1,529</u>	<u>-</u>
	<u>2,425</u>	<u>10,044</u>

Trinity Community Centre

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2021

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Social security and other taxes	4,972	8,649
Refundable deposit	39,657	38,344
Other Creditors	11,528	6,446
Income received in advance	3,013	-
Accrued expenses	<u>1,800</u>	<u>2,000</u>
	<u>60,970</u>	<u>55,439</u>

16. MOVEMENT IN FUNDS

	At 1.4.20	Net Movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
Unrestricted Fund	40,517	426	40,943
Restricted funds			
Restricted Fund	625,697	2,750	628,447
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>666,214</u>	<u>3,176</u>	<u>669,390</u>

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted Fund	235,373	(234,947)	426
Restricted funds			
Restricted Fund	249,338	(246,588)	2,750
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>484,711</u>	<u>(481,535)</u>	<u>3,176</u>

Trinity Community Centre

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2021**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net Movement in funds £	At 31.3.20 £
Unrestricted funds			
Unrestricted Fund	39,968	549	40,517
Restricted funds			
Restricted Fund	600,214	25,483	625,697
	<u>640,182</u>	<u>26,032</u>	<u>666,214</u>
TOTAL FUNDS			

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	100,955	(100,406)	549
Restricted funds			
Restricted Fund	528,691	(503,208)	25,483
	<u>629,646</u>	<u>(603,614)</u>	<u>26,032</u>
TOTAL FUNDS			

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

18. POST BALANCE SHEET EVENTS

These remain unprecedented times, due primarily to Covid-19 and the trustees immediate concerns are to the financial health of the charity, the safety of its staff, volunteers and supporters.

It is widely accepted that Covid-19 is here to stay, at least in the short to medium term, with talk of annual boosters. Variants of the virus will continue to be identified and government responses to these are hard to predict, within the UK and among other countries. This makes business planning more difficult than in normal circumstances, however, the trustees have been encouraged by staffs' adaptation to new working practices and their resolve to ensure the financial health of the charity is sustained so that the charity can continue to provide its services for public benefit.

Working Practices: The charity will continue to follow government guidelines, with staff prepared to return to home working should this be required. Presently staff have the option of flexible working, with the ability to work between their homes and the office, where this has been agreed with the trustees.

19. REGISTERED CHARGES

The charitable company has the following charges registered upon it:

A legal Mortgage in favour of Triodos Bank NV, covering the freehold property including fixtures and fittings.

A legal charge in favour of the National Lottery Charitable Board, covering the freehold property.

A deed of variation of undertaking in favour of the Mayor and Burgesses of the London Borough of Newham, covering the freehold property.

Trinity Community Centre
Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Project Restricted Income	516	19,368
Donation	<u>8,037</u>	<u>3,607</u>
	8,553	22,975
Other trading activities		
Nursery Income	123,732	509,324
Centre Unrestricted Income	<u>32,546</u>	<u>97,001</u>
	156,278	606,325
Investment income		
Interest Receivable	105	346
Other income		
Nursery rental and admin	145,000	-
Job Retention Scheme grant	169,775	-
Covid Support grant	<u>5,000</u>	<u>-</u>
	<u>319,775</u>	<u>-</u>
Total incoming resources	484,711	629,646
EXPENDITURE		
Charitable activities		
Wages	223,012	375,774
Social security	5,043	18,833
Pensions	4,654	7,492
Training	281	1,232
Trips & Outings	<u>-</u>	<u>998</u>
	232,990	404,329
Support costs		
Management		
Water Charges	-	1,379
Freelance Cost	15,952	11,413
Advertising	50	-
Carried forward	16,002	12,792

This page does not form part of the statutory financial statements

Trinity Community Centre
Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
Management		
Brought forward	16,002	12,792
Legal & Professional	<u>579</u>	<u>914</u>
	16,581	13,706
Finance		
Bank charges	32	-
Fixtures and fittings	<u>6,632</u>	<u>422</u>
	6,664	422
Other		
Wages	129,865	62,203
Social security	10,019	6,328
Pensions	3,688	1,776
Other operating leases	-	58,720
Insurance	3,171	3,282
Light and heat	-	7,929
Telephone and Insurance	2,882	3,664
Postage and stationery	1,453	1,334
Building Repair & Maintenance	1,371	5,709
Cleaning and Catering	7,701	4,586
Building Repair & Maintenance	39,349	-
Travel & Transport	154	590
Subscriptions	-	440
Publicity and Promotions	2,466	2,949
Insurance	-	448
Refreshments	507	3,419
Volunteer Expenses	544	1,862
Training	84	-
Material & Equipment	2,553	5,488
Workshops	-	605
Administration Expenses	604	2,753
Food and Meals	3,092	9,272
Utility Cost	9,621	-
IT Software and consumables	<u>4,576</u>	<u>-</u>
	223,700	183,357
Governance costs		
Auditors' remuneration	<u>1,600</u>	<u>1,800</u>
Total resources expended	<u>481,535</u>	<u>603,614</u>
Net income	<u><u>3,176</u></u>	<u><u>26,032</u></u>

This page does not form part of the statutory financial statements