

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

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022**

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 2022

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**Report of the Trustees (incorporating strategic and directors reports)
for the Year Ended 31 March 2022**

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Legal and administrative information set out on page 6 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 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 £603,077 for the year ended 31 March 2022.

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 2021. 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 of Trustees are 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.

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.

STRATEGIC REPORT

Review of the Activities and Future Development

This current financial year has very much focused on recovering from the impact of the Covid-19 pandemic. Like many community organisations in our borough, the doors of our building were closed for a full year; we worked hard to find new ways of supporting our community without face-to-face contact. However, the closure of our building for such an extended period was a great loss, particularly for the elderly, the vulnerable and those families surviving on minimal incomes.

The infection and mortality rate for Covid in Newham was amongst the highest in London, so it was not surprising that local people were cautious about returning to the Centre. We used the time during the lockdown to review the safety and hygiene of our building. Major work took place in the Day Centre and Worship Area. We removed soft furnishings that were difficult to keep clean, such as carpets and upholstery. We replaced these with easy to wipe surfaces. Centre users have responded positively to these changes. As groups and individuals began to trickle back to the Centre, we continued to implement hygiene precautions such as mask wearing, sanitising stations, as well as leaving sufficient time between groups for cleaning.

One of the most pressing issues we faced in our attempt to return to normality was the need for support amongst people who were grieving over the death of a loved-one, or who had suffered from long periods of isolation and depression, or who had lost their jobs. We worked closely with Trinity's volunteer support groups, helping them to return to the Centre. Together, we have been able to reduce isolation and encourage peer support amongst the hardest hit within our community. Families and individuals who have struggled to manage on benefits or minimal income have been helped to register with food banks as well as supported to access advice and guidance on financial and employment matters.

Although numbers remained low during the earlier part of the year, we are gradually beginning to offer more services, reflective of pre-covid days. Our current delivery includes:

67 different activities taking place during the financial year. These comprise:

Education: 8 activities Leisure/Recreation: 13 activities
Welfare/Support: 35 activities Cultural/Faith: 11 activities

Approximately 76 different origins/nationalities accessed these activities.

As individual visits, these are broken down as follows:

Education: 195 participants Leisure/Recreation: 640 participants
Welfare/Support: 2,707 participants Culture/Faith: 1,643 participants

The overall total number of individual visits: 5,185

We can see signs that local people are beginning to have the confidence to leave their homes, mix with their friends and take up the educational, social and recreational activities that were an important part of their lives. However, the lockdowns and the long recovery period have impacted on our self-generated income, as reflected in our financial position on the balance sheet as at 31st March 2022. We feel fortunate that the furlough grants provided by the Government have helped us maintain a satisfactory financial position.

The four broad areas of Trinity's work can be summarised as below:

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 Precious Homes, a social care provider specialising in care for adults with learning difficulties and autism and Tiffinwalli Food Heritage Project. Both these organisations ran training programmes from Trinity, for staff and volunteers.

**Report of the Trustees (incorporating strategic and directors reports)
for the Year Ended 31 March 2022**

STRATEGIC REPORT

We also helped local people access further education and vocational training from provisions available around the borough. The Centre is a base for various mother tongue classes for young children as well as after-school tuition classes. Our Day Care Nursery provides training through apprenticeships as well as work experience for those undertaking Childcare Diplomas, Certificates and Degrees. 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. 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, 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. Over the years, referrals from mental health teams and other support organisations have been a testament to the importance and effectiveness of helping isolated individuals improve their mental health.

Over this past year, our focus has been to bring people together after the long closure due to Covid. Projects such as the 150 Club's chair-based exercises, NHS Newham's Hearing Voices Project and the Prayer Garden's Choir have kept local people active and engaged. Children attending the Day Care Nursery's holiday programme and Educare's music and dance classes have benefitted from good quality childcare and activities. Elderly people's support and social groups have gradually begun meeting again, currently these include Behnu-ki-Milan, Punjabi Involvement Group and Otthulaipu's drop-in group for the Tamil community. We have seen marked improvements in the mental and physical health of participants who are engaged in 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. 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 and generally support those who find statutory services a challenge.

Before the Covid pandemic we began improving our facilities for people with early-stage dementia. We registered with the Dementia Society who helped us 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.

With the support of small grants, we have been able to continue offering our music project for Adults with Learning Disabilities. The Stay Well, Stay Healthy Project has helped the over 50's remain active and engaged through chair-based exercises. This project also encourages peer support for those suffering from long term illnesses such as diabetes, cardio-vascular disease and obesity. We have seen how support, together with community-based exercises peer and information, provided in an accessible manner, has helped to control symptoms and reduce hospital admissions.

Our partnerships with independent and statutory agencies broadens 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 programme for adults with learning disabilities that helps them integrate into the local community. Activities for these groups range from coffee mornings, celebrations of family and religious events, friendship/relationship clubs. We also have a strong tradition of 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.

**Report of the Trustees (incorporating strategic and directors reports)
for the Year Ended 31 March 2022**

STRATEGIC REPORT

Trinity is a base for independent and statutory groups to bring the community together. Many of these groups were established by local people, providing a range of services, activities and support for every age group.

Culture/Faith

The cultural and faith groups have had a long history at Trinity. They bring to the Centre a vibrancy that reflects the very best that a multi-cultural society offers. In the 1970's the faith groups at Trinity were part of a regular dialogue that looked at interfaith issues. Today, we see the benefits of this work. Trinity is home to a broad range of religions and cultures - Christians, Muslims, Hindus, Sikhs, meet in the same building and show respect and consideration for each other. Faith group leaders offer their members support and guidance to help families and individuals settle into a new environment. They also continue the interfaith dialogue by taking part in meetings to discuss and resolve local social issues, as well as joining in with events and celebrations that bring the community together.

Conclusion

The Covid-19 pandemic created challenges that no-one was prepared for. Trinity, like many other organisations, was forced to suspend its activities and projects for lengthy periods of time. Despite the long lock down, we kept the building open 7 days a week, to support local people, including MP Stephen Timms' clients. We found alternative methods of reaching out to local people. However, nothing was ever going to be as effective as providing a space that is a second home to many in our community. It is the place where they come to meet their friends, to stay warm in the winter, to ask for help and advice, to take part in group activities. Many of our Centre users were isolated at home, particularly the elderly, frail and those with mild/moderate mental health issues.

We are now beginning to return to normality: independent groups have returned to their space which means our self-generated income is looking healthier. Groups run by volunteers have also begun meeting again and the Day Care Nursery has healthy recruitment and registrations. We are delighted that those people we knew were highly vulnerable, can now leave their homes and get the range of support they need.

One of the outcomes of the pandemic has been a review of our building and furnishings - the long closure gave us time to plan how we can make our building safer against any future viruses. The fundraising for these changes has been successful and we're looking forward to finishing the building work over the next few months.

We continue to struggle with the problems common to all charities - that of a high demand for services but limited resources to provide the breadth of support needed. We have responded to this difficulty by establishing strong partnerships with the statutory and voluntary sector. This strategy has been the most effective way of helping us increase and improve our service delivery. By forming partnerships with other organisations whose work reflects our aims, we are able to offer local people good quality projects and services that truly make a difference to their lives, whilst at the same time helping us reduce our costs and maximize our effectiveness.

The burden of fundraising, particularly via grant applications, is problematic for small charities. We are now a much smaller staff team and so our focus has shifted slightly from grants to self-generated income. Small grants continue to support some of our programmes and activities, but our priority now is to be more self-sufficient.

We ensure that our activities and services remain responsive to local needs through the relationships we've established with local people. It is not unusual for Trinity to be a place where 3 or 4 generations of the same family have used its services. This means we have the privilege of knowing our community members well and hearing, first-hand, of the stresses being experienced by family, friends, and neighbours.

**Report of the Trustees (incorporating strategic and directors reports)
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STRATEGIC REPORT

Using this information alongside other community outreach work has proved remarkably effective. As a result, 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. Our work with adults with learning difficulties has been a life-line for parents struggling with increasingly limited support from statutory services. We have had a long history with Subco and have often collaborated on projects. Together we hope to extend some of their work on dementia to Trinity. 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 our delivery.

Our priority is to work in a preventative manner, by helping to reduce the difficulties in people's lives before these become major problems. The activities, services and facilities we offer provide a vital community resource for local people - our hope is that Trinity's work provides sustainable and long-term improvements. Finally, a big thank you must go to the staff whose dedication and hard work helped the neediest in our community through the pandemic. Their commitment ensured that Trinity continued to look after those who were least able to manage during this extraordinary and catastrophic period.

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, 22 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 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 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.

**Report of the Trustees (incorporating strategic and directors reports)
for the Year Ended 31 March 2022**

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.Stephen Bryan Bonnick (Secretary)
Mr.Baldev Raj Goyal (Treasurer)
Rev.Robert Ryan (resigned 1.2.22)
Ms.Nadine Enangie Mbappe
Ms.Thilaka Muruga Moorthy
Ms.Janani Parmsothy

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

**Report of the Trustees (incorporating strategic and directors reports)
for the Year Ended 31 March 2022**

TRUSTEES' RESPONSIBILITY STATEMENT

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.

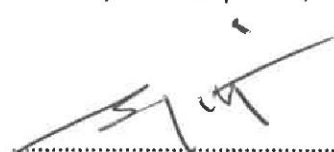
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

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 20/02/2023 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 period ended 31 March 2022 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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the period 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.

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

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.

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 Independent Auditors.

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

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: 21/02/2023



Trinity Community Centre

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,441	9,042	14,483	8,553
Charitable activities	5				
Unrestricted Fund		31,176	-	31,176	-
Other trading activities	3	95,698	254,792	350,490	156,278
Investment income	4	23	-	23	105
Other income	6	145,000	61,905	206,905	319,775
Total		<u>277,338</u>	<u>325,739</u>	<u>603,077</u>	<u>484,711</u>
EXPENDITURE ON					
Charitable activities	7				
Project Salary Wages		-	8,174	8,174	4,008
Nursery Salary Wages		-	255,133	255,133	228,982
Project Expenses		-	869	869	-
Nursery Expenses		-	17,546	17,546	13,598
Administration Staff Salary		167,508	-	167,508	159,608
Building Maintenance & Running Cost		42,421	-	42,421	58,642
Centre Overhead Expenditure		11,591	-	11,591	16,665
Finance Charges		6,682	-	6,682	32
Total		<u>228,202</u>	<u>281,722</u>	<u>509,924</u>	<u>481,535</u>
NET INCOME		49,136	44,017	93,153	3,176
RECONCILIATION OF FUNDS					
Total funds brought forward		40,943	628,447	669,390	666,214
TOTAL FUNDS CARRIED FORWARD		<u>90,079</u>	<u>672,464</u>	<u>762,543</u>	<u>669,390</u>

All income and expenditure has arisen from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes form part of these financial statements

Trinity Community Centre
Statement of Financial Position
31 March 2022

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	14	66,088	469,399	535,487	495,503
CURRENT ASSETS					
Debtors	15	-	3,517	3,517	2,425
Cash at bank and in hand		<u>36,505</u>	<u>245,387</u>	<u>281,892</u>	<u>232,432</u>
		36,505	248,904	285,409	234,857
CREDITORS					
Amounts falling due within one year	16	(12,514)	(45,839)	(58,353)	(60,970)
NET CURRENT ASSETS		<u>23,991</u>	<u>203,065</u>	<u>227,056</u>	<u>173,887</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>90,079</u>	<u>672,464</u>	<u>762,543</u>	<u>669,390</u>
NET ASSETS		<u>90,079</u>	<u>672,464</u>	<u>762,543</u>	<u>669,390</u>
FUNDS	17				
Unrestricted funds				90,079	40,943
Restricted funds				<u>672,464</u>	<u>628,447</u>
TOTAL FUNDS				<u>762,543</u>	<u>669,390</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20/02/2023 and were signed on its behalf by:



 Mr B R Goyal - Trustee

Trinity Community Centre

Statement of Cash Flows
for the Year Ended 31 March 2022

	Notes	31/3/22 £	31/3/21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>109,756</u>	<u>22,958</u>
Net cash provided by operating activities		<u>109,756</u>	<u>22,958</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(60,296)</u>	<u>(29,104)</u>
Net cash used in investing activities		<u>(60,296)</u>	<u>(29,104)</u>
Change in cash and cash equivalents in the reporting period		49,460	(6,146)
Cash and cash equivalents at the beginning of the reporting period		<u>232,432</u>	<u>238,578</u>
Cash and cash equivalents at the end of the reporting period		<u>281,892</u>	<u>232,432</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 2022**

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

	31/3/22 £	31/3/21 £
Net income for the reporting period (as per the Statement of Financial Activities)	93,153	3,176
Adjustments for:		
Depreciation charges	20,312	6,632
(Increase)/decrease in debtors	(1,092)	7,619
(Decrease)/increase in creditors	<u>(2,617)</u>	<u>5,531</u>
Net cash provided by operations	<u>109,756</u>	<u>22,958</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	<u>232,432</u>	<u>49,460</u>	<u>281,892</u>
	<u>232,432</u>	<u>49,460</u>	<u>281,892</u>
Total	<u>232,432</u>	<u>49,460</u>	<u>281,892</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Trinity Community Centre is a private limited company without share capital registered in England. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are the trustee's annual report which incorporates the directors and strategic reports.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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.

Trinity Community Centre
Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Expenditure

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.

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 are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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.

6. OTHER INCOME

	31/03/22	31/03/21
Nursery rental and admin	145,000	145,000
Job Retention Scheme grant	61,905	169,775
Covid Support grant	-	5,000
	<u>206,905</u>	<u>319,775</u>

For the period 31 March 2022, 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.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Project Salary Wages	7,672	502	8,174
Nursery Salary Wages	255,133	-	255,133
Project Expenses	-	869	869
Nursery Expenses	-	17,546	17,546
Administration Staff Salary	-	167,508	167,508
Building Maintenance & Running Cost	-	42,421	42,421
Centre Overhead Expenditure	-	11,591	11,591
Finance Charges	-	6,682	6,682
	<u>262,805</u>	<u>247,119</u>	<u>509,924</u>

8. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Project Salary Wages	502	-	-	-	502
Project Expenses	-	-	869	-	869
Nursery Expenses	-	-	17,546	-	17,546
Administration Staff Salary	15,598	-	151,910	-	167,508
Building Maintenance & Running Cost	-	13,680	28,741	-	42,421
Centre Overhead Expenditure	1,257	-	8,534	1,800	11,591
Finance Charges	-	6,682	-	-	6,682
	<u>17,357</u>	<u>20,362</u>	<u>207,600</u>	<u>1,800</u>	<u>247,119</u>

Trinity Community Centre
Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. NET INCOME/(EXPENDITURE)

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

	31/3/22	31/3/21
	£	£
Depreciation - owned assets	<u>20,312</u>	<u>6,632</u>

10. AUDITORS' REMUNERATION

	31/3/22	31/3/21
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	<u>1,800</u>	<u>1,600</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2022 nor for the period ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2022 nor for the period ended 31 March 2021.

12. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	386,955	352,877
Social security costs	16,930	15,062
Other pension costs	<u>9,329</u>	<u>8,342</u>
	<u>413,214</u>	<u>376,281</u>

Trinity Community Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

12. STAFF COSTS - continued

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

	31/3/22	31/3/21
Project Workers	1	1
Nursery Staff	20	20
Centre Staff	4	4
Caretaker	<u>2</u>	<u>3</u>
	<u>27</u>	<u>28</u>

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,038	515	8,553
Other trading activities	32,546	123,732	156,278
Investment income	105	-	105
Other income	<u>194,684</u>	<u>125,091</u>	<u>319,775</u>
Total	<u>235,373</u>	<u>249,338</u>	<u>484,711</u>
EXPENDITURE ON			
Charitable activities			
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>32</u>	<u>-</u>	<u>32</u>
Total	<u>234,947</u>	<u>246,588</u>	<u>481,535</u>
NET INCOME	426	2,750	3,176
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>40,517</u>	<u>625,697</u>	<u>666,214</u>
TOTAL FUNDS CARRIED FORWARD	<u>40,943</u>	<u>628,447</u>	<u>669,390</u>

Trinity Community Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 30 March 2021	469,399	33,158	502,557
Additions	<u>-</u>	<u>60,296</u>	<u>60,296</u>
At 31 March 2022	<u>469,399</u>	<u>93,454</u>	<u>562,853</u>
DEPRECIATION			
At 30 March 2021	-	7,054	7,054
Charge for year	<u>-</u>	<u>20,312</u>	<u>20,312</u>
At 31 March 2022	<u>-</u>	<u>27,366</u>	<u>27,366</u>
NET BOOK VALUE			
At 31 March 2022	<u>469,399</u>	<u>66,088</u>	<u>535,487</u>
At 29 March 2021	<u>469,399</u>	<u>26,104</u>	<u>495,503</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	1,534	896
Prepayments	<u>1,983</u>	<u>1,529</u>
	<u>3,517</u>	<u>2,425</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Social security and other taxes	6,409	4,972
Refundable deposit	42,855	39,657
Other Creditors	7,289	11,528
Income received in advance	-	3,013
Accrued expenses	<u>1,800</u>	<u>1,800</u>
	<u>58,353</u>	<u>60,970</u>

Trinity Community Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

17. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
Unrestricted Fund	40,943	49,136	90,079
Restricted funds			
Restricted Fund	628,447	44,017	672,464
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>669,390</u>	<u>93,153</u>	<u>762,543</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	277,338	(228,202)	49,136
Restricted funds			
Restricted Fund	325,739	(281,722)	44,017
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>603,077</u>	<u>(509,924)</u>	<u>93,153</u>

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>666,214</u>	<u>3,176</u>	<u>669,390</u>

Trinity Community Centre
Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

17. MOVEMENT IN FUNDS - continued

Comparative 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>484,711</u>	<u>(481,535)</u>	<u>3,176</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2022.

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 2022

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Project Restricted Income	9,042	516
Donation	<u>5,441</u>	<u>8,037</u>
	14,483	8,553
Other trading activities		
Nursery Income	254,792	123,732
Centre Unrestricted Income	<u>95,698</u>	<u>32,546</u>
	350,490	156,278
Investment income		
Interest Receivable	23	105
Charitable activities		
Grants	31,176	-
Other income		
Nursery rental and admin	145,000	145,000
Job Retention Scheme grant	61,905	169,775
Covid Support grant	<u>-</u>	<u>5,000</u>
	<u>206,905</u>	<u>319,775</u>
Total incoming resources	603,077	484,711
EXPENDITURE		
Charitable activities		
Wages	251,660	223,012
Social security	4,258	5,043
Pensions	5,499	4,654
Training	<u>1,388</u>	<u>281</u>
	262,805	232,990
Support costs		
Management		
Freelance Cost	16,100	15,952
Advertising	507	50
Legal & Professional	<u>750</u>	<u>579</u>
	17,357	16,581

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 2022**

	31/3/22 £	31/3/21 £
Management		
Finance		
Bank charges	50	32
Fixtures and fittings	<u>20,312</u>	<u>6,632</u>
	20,362	6,664
Other		
Wages	135,295	129,865
Social security	12,672	10,019
Pensions	3,830	3,688
Insurance	2,754	3,171
Light and heat	11,150	-
Telephone and Insurance	5,803	2,882
Postage and stationery	996	1,453
Building Repair & Maintenance	7,547	1,371
Cleaning and Catering	7,184	7,701
Building Repair & Maintenance	-	39,349
Travel & Transport	385	154
Subscriptions	705	-
Publicity and Promotions	2,831	2,466
Insurance	1,453	-
Refreshments	833	507
Volunteer Expenses	195	544
Training	113	84
Material & Equipment	4,481	2,553
Workshops	750	-
Administration Expenses	2,720	604
Food and Meals	5,903	3,092
Utility Cost	-	9,621
IT Software and consumables	<u>-</u>	<u>4,576</u>
	207,600	223,700
Governance costs		
Auditors' remuneration	<u>1,800</u>	<u>1,600</u>
Total resources expended	<u>509,924</u>	<u>481,535</u>
Net income	<u><u>93,153</u></u>	<u><u>3,176</u></u>

