

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

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
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 2024

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**Report of the Trustees (incorporating strategic and directors reports)
for the Year Ended 31 March 2024**

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2024. 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.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

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 £736,284 for the year ended 31 March 2024.

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 the 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 no 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.

Going concern

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

**Report of the Trustees (incorporating strategic and directors reports)
for the Year Ended 31 March 2024**

STRATEGIC REPORT

Review of the Activities and Future Development

This current financial year has focused on the gradual return to normality after the difficulties we experienced during the Covid-19 Pandemic. Like many organisations, the period between 2019 and 2021 was very uncertain. This year, we can see that confidence within our community has improved and we can begin building on the desire of local people to once again be active and involved.

Although numbers of service users 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:

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

Education: 11 activities Leisure/Recreation: 18 activities
Social/Welfare/Support: 69 activities Cultural/Faith: 33 activities

Approximately 89 different origins/nationalities accessed these activities.

As individual visits, these are broken down as follows:

Education: 7313 participants Leisure/Recreation: 8086 participants
Social/Welfare/Support: 24065 participants Culture/Faith: 4146 participants

The overall total number of individual visits: 43610

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

Education

We continue to be responsive to the educational needs of our community by working in partnership with local groups and organisations.

Over this past year **Skills Enterprise** has delivered a holistic programme to address the complex needs of those who experience poverty and disadvantage. Their programmes include welfare benefits guidance, advocacy and digital skills training. They have also supported local people to become volunteer community and digital champions. As well as the support services, they provide English classes, employability training programmes and cultural, health and social well-being activities.

Othulaippu Group offers a range of formal and informal educational activities, attended mostly by elders from a Tamil background. During the Covid Pandemic their meetings were held via zoom and they continue to deliver a mix of both online and face to face activities such as yoga, chair-based exercises, English and well-being classes.

Every year **Newham's Metropolitan Police** bring their new recruits to Trinity to learn about Newham's multi-faith and multi-ethnic community. This annual meeting gives both Centre users and the new recruits an opportunity to understand each other, discuss issues of mutual concern and be better informed.

We have had a long relationship with **East London NHS Foundation Trust** whose Tree of Life training programme is delivered through Newham Recovery College. Recovery colleges form a core part of the development of more recovery-focused services to help people rebuild their lives. Newham's high death rate during the Covid Pandemic has made services of this kind particularly helpful.

Newham provides an excellent mix of further education and vocational training for local people, to which we make referrals. **Our Day Care Nursery** provides training through placements as well as work experience for those undertaking Childcare Diplomas, Certificates and Degrees and providing volunteering opportunities. Through our work we aim to help individuals and families become more self-reliant and break the cycle of poverty caused by a lack of skills, poor literacy and numeracy.

**Report of the Trustees (incorporating strategic and directors reports)
for the Year Ended 31 March 2024**

STRATEGIC REPORT

Leisure/Recreation

Activities that bring people together create communities that are more harmonious and tolerant. They improve general health and well-being by reducing isolation and loneliness. We have seen the positive effects of this time and again - peer support, within a community setting, together with experienced facilitators, encourages friendships that give a more positive outlook on life and reduce the need for medical services.

An important example of this is the **EKTA Project** which supports elderly Asian women. Over this past year they have worked alongside Sadler's Wells Theatre as part of the Theatre's 'Get into Dance Festival'. EKTA also contributed to the South Asian Heritage Month's Exhibition, organised by Eastside Community Heritage.

We offer local people the opportunity to exercise regularly by taking part in Chair-Based Exercises and Bollywood Dance. Those who prefer a more peaceful form of social interaction, make use of our Day Centre, a leisure space available throughout the day, free of charge, and used by many to meet friends and share light refreshments.

Trinity is well-known as a place where groups can hold their own cultural activities and programmes. This year the **Roma Support Group, Newham Malayalee Association, Syro Malabar Church, Newham Music Academy and the Transport & General Workers Union's Retired Members Association** used our building for a broad range of activities, festivals and events.

One of the highlights of this year was the Coronation of HRH King Charles III. Trinity celebrated this with a traditional tea party for local people. Approximately 100 people of all ages, took part in the celebration, including our MP Sir Stephen Timms, and other leaders within our community. It was heartening to see that the event attracted people of all nationalities, keen to take part in this extraordinary occasion.

Social Welfare/Support

Our biggest provision continues to be social welfare and support. This reflects the needs of a disadvantaged community who often lack the skills to access statutory services. Through the help of our staff, the elderly have been able to retain their independence, women who have experienced abuse are supported to rebuild their confidence and move forward with their lives. Groups who meet at the Centre, such as Skills Enterprise offer Warm Centre services, a befriending programme and money management advice.

Help for local people is also available through our **MP, Sir Stephen Timms'** weekly clinic which is always heavily subscribed. Over the past year 1,960 local people attended his clinic for advice and guidance. People, who previously could just about manage, now find themselves increasingly in debt because of the high cost of living. As a result of Sir Stephen Timms' support, we now also provide a base for Newham Legal Advice Steering Group.

Over the years the NHS has struggled to provide sufficient GP services for the high number of residents now living in Newham. **Newham Patient Participation Group (PPG)** was set up to improve communication between local health services and the community. The Group's focus is on patient access to GP Surgeries and how residents can be better accommodated. This is a complex issue exacerbated by the lack of staffing and funding. However, more understanding between the various groups is a step forward in working together to resolve some of the issues.

Culture/Faith

We recognise that culture and faith are one and the same for many of our communities. These groups have had a long history at Trinity. We have been fortunate that the many different faith groups using our building simultaneously, has led to better understanding between the various ethnic groups. Faith leaders have periodically joined together to address community concerns, resolve local issues and join in with events and celebrations that bring our communities together. For people who are new arrivals to the UK, these faith groups provide essential support by helping them to understand and settle in their new environment.

The vibrancy of these faith groups can be seen in their celebrations. Over this past year there have been religious festivals celebrating Eid, Vaisaki, Diwali, Onam, Easter, Christmas and Pongal. We have also hosted New Year celebrations and the Prophet's Birthday (Milad-ul-Nabi).

**Report of the Trustees (incorporating strategic and directors reports)
for the Year Ended 31 March 2024**

STRATEGIC REPORT

Over the years, Trinity has become a base for short film festivals and dramatic performances, including musical presentations by the Newham Music Academy.

Conclusion

Trinity's focus is to improve the lives of local people and we do this by providing a multi-faceted service that is responsive to the needs of our community.

Over the years, we have made changes to the building to accommodate the range of activities and the increase in the number of users. Our building is used 7 days a week, often for 12 hours a day. Fundraising for small charities with limited staff is always a challenge, but Trinity has been fortunate in the voluntary support it has had from highly skilled fundraisers. In this coming year we hope to raise sufficient funds to improve the upper floor by adding disabled toilets (currently only available on the ground floor).

When the Trinity building ended its days as a church, it became a new kind of meeting place for people. They were asked what they wanted the building for and the response was overwhelming. Local residents had clear ideas on what they wanted and how it should be provided.

The overview of Trinity's services, is a clear reflection of activities developed in consultation with our Centre users. Nearly all the programmes have within them elements of the 4 broad themes of our work - education, recreation, culture/faith and support. More than anything, the Centre is a place where individuals and families, particularly those going through difficult times, can come for respite, guidance, information and the opportunity to make new connections. Peer support, alongside the skills of an experienced facilitator, often make a big difference to someone who feels burdened by life's challenges.

More than anything, we want to give people the skills to improve their lives and break the cycle of poverty that one generation often inherits from another. Trinity, through carefully chosen partnerships that reflect its ethos, has created a Centre that has adapted to the rapidly changing environment of Newham. We know our community well and we often hear of concerns long before they reach the ears of professionals. It's the ability to be flexible and adaptable, at a grassroots level, that has made Trinity a success.

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 6 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 practice.

**Report of the Trustees (incorporating strategic and directors reports)
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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)
Ms.Janani Paramsothy(Vice Chair)
Mr.Baldev Raj Goyal(Treasurer)
Mr.Nesaratnam Jeyakumar
Ms.Thilaka Muruga Moorthy
Mr.Issac Onoriode Erikigho
Ms.Sarah Francesca Lewis Osho

Company Secretary

Mr. P D Chelliah

Auditors

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

**Report of the Trustees (incorporating strategic and directors reports)
for the Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

HSBC

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

Solicitors

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

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 the 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 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 29-11-2024 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 2024 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 2024 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.

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:

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 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.

**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: 29-11-2024.....

Trinity Community Centre

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,820	-	2,820	40,477
Charitable activities					
Unrestricted Fund	5	41,516	-	41,516	10,990
Other trading activities	3	134,007	401,112	535,119	418,816
Investment income	4	3,229	-	3,229	882
Other income	6	<u>153,600</u>	<u>-</u>	<u>153,600</u>	<u>145,000</u>
Total		<u>335,172</u>	<u>401,112</u>	<u>736,284</u>	<u>616,165</u>
EXPENDITURE ON					
Raising funds	7	-	-	-	3,279
Charitable activities					
Restricted Fund	8	-	6,962	6,962	(1,634)
Unrestricted Fund		8,587	-	8,587	1,604
Project Salary Wages		-	-	-	5,525
Nursery Salary Wages		-	369,610	369,610	310,344
Project Expenses		-	-	-	32,277
Nursery Expenses		266	24,822	25,088	22,809
Administration Staff Salary		171,345	-	171,345	174,883
Centre Overhead Expenditure		<u>154,261</u>	<u>-</u>	<u>154,261</u>	<u>93,829</u>
Total		<u>334,459</u>	<u>401,394</u>	<u>735,853</u>	<u>642,916</u>
NET INCOME/(EXPENDITURE)		713	(282)	431	(26,751)
RECONCILIATION OF FUNDS					
Total funds brought forward		103,035	632,757	735,792	762,543
TOTAL FUNDS CARRIED FORWARD		<u>103,748</u>	<u>632,475</u>	<u>736,223</u>	<u>735,792</u>

CONTINUING OPERATIONS

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 2024

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	15	83,929	469,400	553,329	563,353
CURRENT ASSETS					
Debtors	16	-	7,529	7,529	8,179
Cash at bank and in hand		<u>33,857</u>	<u>197,901</u>	<u>231,758</u>	<u>231,145</u>
		33,857	205,430	239,287	239,324
CREDITORS					
Amounts falling due within one year	17	(14,038)	(42,355)	(56,393)	(66,885)
NET CURRENT ASSETS		<u>19,819</u>	<u>163,075</u>	<u>182,894</u>	<u>172,439</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>103,748</u>	<u>632,475</u>	<u>736,223</u>	<u>735,792</u>
NET ASSETS		<u>103,748</u>	<u>632,475</u>	<u>736,223</u>	<u>735,792</u>
FUNDS	18				
Unrestricted funds				103,748	103,035
Restricted funds				<u>632,475</u>	<u>632,757</u>
TOTAL FUNDS				<u>736,223</u>	<u>735,792</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29-11-2024 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 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>27,056</u>	<u>9,476</u>
Net cash provided by operating activities		<u>27,056</u>	<u>9,476</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(26,443)</u>	<u>(60,223)</u>
Net cash used in investing activities		<u>(26,443)</u>	<u>(60,223)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		613	(50,747)
Cash and cash equivalents at the beginning of the reporting period		<u>231,145</u>	<u>281,892</u>
Cash and cash equivalents at the end of the reporting period		<u>231,758</u>	<u>231,145</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 2024**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	431	(26,751)
Adjustments for:		
Depreciation charges	36,467	32,357
Decrease/(increase) in debtors	650	(4,662)
(Decrease)/increase in creditors	(10,492)	8,532
Net cash provided by operations	<u>27,056</u>	<u>9,476</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	<u>231,145</u>	<u>613</u>	<u>231,758</u>
	<u>231,145</u>	<u>613</u>	<u>231,758</u>
Total	<u>231,145</u>	<u>613</u>	<u>231,758</u>

The notes form part of these financial statements

Trinity Community Centre
Notes to the Financial Statements
for the Year Ended 31 March 2024

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

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 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.

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

	31.3.24	31.3.23
	£	£
Project Restricted Income	-	37,804
Donation	<u>2,820</u>	<u>2,673</u>
	<u>2,820</u>	<u>40,477</u>

Trinity Community Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. OTHER TRADING ACTIVITIES

	31.03.24	31.03.23
Nursery Income	554,612	427,694
Centre Unrestricted Income	287,507	136,122
Less: Nursery rent and admin	<u>(153,600)</u>	<u>(145,000)</u>
	<u>688,519</u>	<u>418,816</u>

The SoFA reflects restricted nursery income as £401,112, which is net of the nursery rent paid to the centre amounting to £153,600. The actual nursery income is £554,612. 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.

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Interest Receivable	<u>3,229</u>	<u>882</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Grants	<u>41,516</u>	<u>10,990</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
ECAT Grant	<u>41,516</u>	<u>10,990</u>

6. OTHER INCOME

	31.03.24	31.03.23
Nursery rental and admin	153,600	145,000
	<u>153,600</u>	<u>145,000</u>

For the period 31 March 2024, 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.

Trinity Community Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Support costs	<u>-</u>	<u>3,279</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Restricted Fund	379,622	21,772	401,394
Unrestricted Fund	<u>-</u>	<u>334,459</u>	<u>334,459</u>
	<u>379,622</u>	<u>356,231</u>	<u>735,853</u>

9. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Restricted Fund	-	-	21,772	-	21,772
Unrestricted Fund	<u>17,175</u>	<u>36,733</u>	<u>278,051</u>	<u>2,500</u>	<u>334,459</u>
	<u>17,175</u>	<u>36,733</u>	<u>299,823</u>	<u>2,500</u>	<u>356,231</u>

10. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>36,467</u>	<u>32,357</u>

11. AUDITORS' REMUNERATION

	31.3.24	31.3.23
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	<u>2,500</u>	<u>1,980</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Trinity Community Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	505,124	453,795
Social security costs	35,831	26,245
Other pension costs	<u>10,653</u>	<u>10,628</u>
	<u><u>551,608</u></u>	<u><u>490,668</u></u>

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

	31.3.24	31.3.23
Project Workers	-	1
Nursery Staff	20	20
Centre Staff	5	4
Caretaker	<u>1</u>	<u>2</u>
	<u><u>26</u></u>	<u><u>27</u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£60,001 - £70,000	<u>1</u>	<u>1</u>

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,673	37,804	40,477
Charitable activities			
Unrestricted Fund	10,990	-	10,990
Other trading activities	136,122	282,694	418,816
Investment income	882	-	882
Other income	<u>145,000</u>	<u>-</u>	<u>145,000</u>
Total	<u><u>295,667</u></u>	<u><u>320,498</u></u>	<u><u>616,165</u></u>
EXPENDITURE ON			
Raising funds	3,279	-	3,279

Trinity Community Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Charitable activities			
Restricted Fund	-	(1,634)	(1,634)
Unrestricted Fund	1,604	-	1,604
Project Salary Wages	-	5,525	5,525
Nursery Salary Wages	-	310,344	310,344
Project Expenses	9,086	23,191	32,277
Nursery Expenses	29	22,780	22,809
Administration Staff Salary	174,883	-	174,883
Centre Overhead Expenditure	<u>93,829</u>	<u>-</u>	<u>93,829</u>
Total	<u>282,710</u>	<u>360,206</u>	<u>642,916</u>
NET INCOME/(EXPENDITURE)	12,957	(39,708)	(26,751)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>90,079</u>	<u>672,464</u>	<u>762,543</u>
TOTAL FUNDS CARRIED FORWARD	<u>103,036</u>	<u>632,756</u>	<u>735,792</u>

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	469,399	148,337	5,340	623,076
Additions	<u>-</u>	<u>26,443</u>	<u>-</u>	<u>26,443</u>
At 31 March 2024	<u>469,399</u>	<u>174,780</u>	<u>5,340</u>	<u>649,519</u>
DEPRECIATION				
At 1 April 2023	-	58,655	1,068	59,723
Charge for year	<u>-</u>	<u>35,399</u>	<u>1,068</u>	<u>36,467</u>
At 31 March 2024	<u>-</u>	<u>94,054</u>	<u>2,136</u>	<u>96,190</u>
NET BOOK VALUE				
At 31 March 2024	<u>469,399</u>	<u>80,726</u>	<u>3,204</u>	<u>553,329</u>
At 31 March 2023	<u>469,399</u>	<u>89,682</u>	<u>4,272</u>	<u>563,353</u>

Trinity Community Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	4,800	8,179
Prepayments	<u>2,729</u>	<u>-</u>
	<u>7,529</u>	<u>8,179</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Social security and other taxes	7,945	7,423
Refundable deposit	35,472	45,076
Other Creditors	10,476	12,406
Accrued expenses	<u>2,500</u>	<u>1,980</u>
	<u>56,393</u>	<u>66,885</u>

18. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
Unrestricted Fund	103,035	713	103,748
Restricted funds			
Restricted Fund	632,757	(282)	632,475
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>735,792</u>	<u>431</u>	<u>736,223</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	335,172	(334,459)	713
Restricted funds			
Restricted Fund	401,112	(401,394)	(282)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>736,284</u>	<u>(735,853)</u>	<u>431</u>

Trinity Community Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
Unrestricted Fund	90,079	12,956	103,035
Restricted funds			
Restricted Fund	672,464	(39,707)	632,757
	<u>762,543</u>	<u>(26,751)</u>	<u>735,792</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	295,667	(282,711)	12,956
Restricted funds			
Restricted Fund	320,498	(360,205)	(39,707)
	<u>616,165</u>	<u>(642,916)</u>	<u>(26,751)</u>
TOTAL FUNDS			

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

20. 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 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Project Restricted Income	-	37,804
Donation	<u>2,820</u>	<u>2,673</u>
	2,820	40,477
Other trading activities		
Nursery Income	401,112	282,694
Centre Unrestricted Income	<u>134,007</u>	<u>136,122</u>
	535,119	418,816
Investment income		
Interest Receivable	3,229	882
Charitable activities		
Grants	41,516	10,990
Other income		
Nursery rental and admin	<u>153,600</u>	<u>145,000</u>
Total incoming resources	736,284	616,165
EXPENDITURE		
Charitable activities		
Wages	349,573	296,430
Social security	20,036	12,835
Pensions	6,797	6,604
Training	<u>3,216</u>	<u>1,912</u>
	379,622	317,781
Support costs		
Management		
Freelance Cost	14,906	25,307
Advertising	2,269	403
Legal & Professional	<u>-</u>	<u>1,023</u>
	17,175	26,733
Finance		
Bank charges	266	261
Fixtures and fittings	35,399	31,289
Carried forward	35,665	31,550

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 2024**

	31.3.24 £	31.3.23 £
Finance		
Brought forward	35,665	31,550
Computer equipment	<u>1,068</u>	<u>1,068</u>
	36,733	32,618
Other		
Wages	155,551	157,365
Social security	15,795	13,410
Pensions	3,856	4,024
Insurance	3,778	3,175
Light and heat	34,197	12,128
Telephone and Insurance	541	5,715
Postage and stationery	1,922	1,897
Building Repair & Maintenance	35,987	7,831
Cleaning and Catering	12,803	10,793
Travel & Transport	540	234
Subscriptions	2,478	1,003
Accountancy	500	-
Publicity and Promotions	531	4,722
Insurance	871	1,041
Refreshments	3,208	3,468
Volunteer Expenses	2,490	591
Training	120	84
Rent	3,207	-
Material & Equipment	12,228	13,435
Workshops	-	2,373
Administration Expenses	699	13,587
Food and Meals	<u>8,521</u>	<u>6,928</u>
	299,823	263,804
Governance costs		
Auditors' remuneration	<u>2,500</u>	<u>1,980</u>
Total resources expended	<u>735,853</u>	<u>642,916</u>
Net income/(expenditure)	<u><u>431</u></u>	<u><u>(26,751)</u></u>

This page does not form part of the statutory financial statements

