

Trinity Christian centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

Trinity Christian centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Trinity Christian centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Trinity Christian centre
Charity registration number	1112847
Company registration number	5433044
Principal office and registered office	Rowheath Pavilion Heath Road Bournville Birmingham B30 1HH

The trustees

RA Baylis
S Burden
AGF Dyson
L Field
PJ Lumley
Revd Dr M Robinson
JA Speakman

The Directors, who are also Trustees of the charity are named on the information page.

Independent Examiner	David Seeley FCA Accuo Accounting Limited Chartered Accountants and Business Advisors 40 Bear Hill Alvechurch Birmingham B48 7JX
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Structure, governance and management

Trinity Christian Centre is a charitable company limited by guarantee, without having share capital, and is governed by its memorandum and articles of association.

The Directors have delegated financial responsibility to a Finance Committee and financial management to the Executive Manager.

The Directors have delegated responsibility for property development to the property development committee and management to the Executive Manager.

The Directors have delegated operational management to the Executive manager.

Trinity Christian centre

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

The charity's objects are:

- The advancement of education, in particular education of Christian faith
- The support of those who are in hardship, in distress or are sick
- The support of the mental, physical and spiritual health of the community through the provision of recreational facilities
- Provision of a community centre and amenities.

Rowheath Pavilion was built in 1924 as the sports pavilion for Cadbury workers and was surrounded by 75 acres of sports ground as part of George Cadbury's commitment to the life and play of workers. Trinity Christian Centre remains committed to George Cadbury's vision through its operation of Rowheath Pavilion and the remaining park and playing fields. Rowheath Pavilion supports the mental, spiritual, and physical wellbeing by enabling a diverse range of sport and leisure activities to be enjoyed by Bournville residents as well as the wider Birmingham community.

The directors take into account the charity committee guidance on public benefit in their strategic planning.

Achievements and performance

The impact of the Covid -19 Pandemic had a significant impact on the activities of the charity throughout the year and the charity supported the community in diverse ways through the lockdown.

During the first lockdown, TCC gave space to The Active Wellbeing Society (TAWS) enabling TAWS to cook daily hot meals for the Birmingham community in need as well as daily packing and distribution of food parcels.

The park was a popular destination for daily exercise and the 'stay local' policy and the park saw a significant increased footfall. TCC enabled Rowheath Pavilion Limited to operate the café as a take home option during lockdowns. It also helped the community make the most of their time by opening the changing rooms as public toilets. Rowheath continued to be an outside venue for Street Food providing local and safer options for the community.

The charity worked with the sports clubs and community groups so that most could return when guidelines allowed, so that football for all ages took place when allowed, as well as running, dance, Pilates and mother and toddler groups in restricted formats. TCC also enabled Rowheath Pavilion Church to hold online services as well as actual services when guidelines allowed. The Church continued to run a 'Place of Welcome' when restrictions allowed.

The Woodland trail area, funded primarily from grants from Veolia and EH Smith opened in October 2020. This proved extremely timely, providing children with an exciting outside play space when indoor options were closed.

Trinity Christian centre

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

Trinity Christian Centre relied heavily on the provision government grants, including the job retention scheme to remain financially viable as most of its normal income streams significantly reduced. Rental income from Rowheath Pavilion Limited remained in line with forecasts due to the popularity of the café take out options.

The trustees drew down the bounce back loan, and whilst the funds were not required for cashflow through the financial year, the funds have been retained to help with future property development and organisational strength.

An insurance claim for business interruption remained under review during the financial year. (£25,000 was received from the insurers in Quarter 1 21/22)

A grant of £18,000 was received to develop a Changing Place. A changing Place is a specialist toilet and personal care area for those requiring hoist facilities and other specialist equipment, enabling more people to enjoy Rowheath Pavilion, park and playing fields.

Plans for future periods

The pandemic required the charity to take a fresh look at its organisation and strategy, whilst working with the community groups based at Rowheath Pavilion to enable the charity and users to recover from the challenging times. Most of the groups returned in September 2021, whilst new groups such as Zumba, who started with outdoor classes in the summer moved inside. The charity continue to work with Rowheath Pavilion Church to support the 'Rowheath Active' initiative as well as support the growth of 'Place of Welcome' by providing use of the Terrace Room.

The charity celebrated its heritage by taking part in Bournville Heritage day which was moved online in 2020, emphasising the legacy is still at work through all the activities at Rowheath. The plans for property redevelopment to enable Rowheath Pavilion to be an accessible and fit for purpose as a thriving community hub in the long term will be prioritised by the Trustees and Senior management, and a fresh fundraising strategy developed. The first stage of improved accessibility will be the remodelling of disabled facilities in the changing rooms was the Changing Place, enabling accessible personal care facilities for all at Rowheath Pavilion.

The charity will continue to build organisational and financial resilience. The constitution is in the process of being updated. The management of the charity will undergo a restructure to improve resilience and bring fresh focus on fundraising activities.

There will be a re-engagement with the community to ensure that property development still meets the community expectations whilst delivering the charitable objects.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

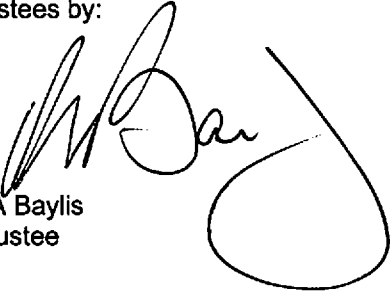
Trinity Christian centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

The trustees' annual report was approved on 2nd December 2021 and signed on behalf of the board of trustees by:



RA Baylis
Trustee

Trinity Christian centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Trinity Christian centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Trinity Christian centre ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Trinity Christian centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Trinity Christian centre *(continued)*

Year ended 31 March 2021

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Seeley (Chartered Accountant)

ACCUO ACCOUNTING LIMITED

Chartered Accountants and Business Advisors
40 Bear Hill
Alvechurch
Birmingham
B48 7JX

22/12/2021

Trinity Christian centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	157,289	44,152	201,441	116,902
Investment income	6	58	—	58	—
Other income	7	102,464	—	102,464	219,044
Total income		<u>259,811</u>	<u>44,152</u>	<u>303,963</u>	<u>335,946</u>
Expenditure					
Expenditure on charitable activities	8,9	215,178	101,079	316,257	343,448
Total expenditure		<u>215,178</u>	<u>101,079</u>	<u>316,257</u>	<u>343,448</u>
Net expenditure and net movement in funds					
		<u>44,633</u>	<u>(56,927)</u>	<u>(12,294)</u>	<u>(7,502)</u>
Reconciliation of funds					
Total funds brought forward		34,625	831,184	865,809	873,311
Total funds carried forward		<u>79,258</u>	<u>774,257</u>	<u>853,515</u>	<u>865,809</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

Trinity Christian centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

		2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	644,263	682,543
Investments	16	100	100
		<u>644,363</u>	<u>682,643</u>
Current assets			
Debtors	18	67,326	19,192
Cash at bank and in hand		209,484	173,320
		<u>276,810</u>	<u>192,512</u>
Creditors: amounts falling due within one year	19	<u>67,658</u>	<u>9,346</u>
Net current assets		<u>209,152</u>	<u>183,166</u>
Total assets less current liabilities		<u>853,515</u>	<u>865,809</u>
Net assets		<u>853,515</u>	<u>865,809</u>
Funds of the charity			
Restricted funds		774,257	831,184
Unrestricted funds		<u>79,258</u>	<u>34,625</u>
Total charity funds	22	<u>853,515</u>	<u>865,809</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 10 to 19 form part of these financial statements.

Trinity Christian centre

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2021, and are signed on behalf of the board by:

RA Baylis
Trustee

The notes on pages 10 to 19 form part of these financial statements.

Trinity Christian centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Rowheath Pavilion, Heath Road, Bournville, Birmingham, B30 1HH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Trinity Christian centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements

There are no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Trinity Christian centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. There are no assets carried at revalued amounts.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	- 5% straight line
Fixtures and fittings	- 10% straight line

Investments

Fixed asset investments represent shares in the charity's subsidiary and are recorded at cost. There is considered to be no impairment.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Trinity Christian centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

In the event of the charity being dissolved then current members and any person who ceased to be a member within the twelve months preceding dissolution may be liable to contribute a sum not greater than £10 towards the costs of dissolution or the charity's debts.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General Donations	200	500	700
Donations from subsidiary	44,476	–	44,476
Grants			
Grants receivable	–	43,652	43,652
BVT	9,947	–	9,947
Sports England	10,000	–	10,000
Government grant income	92,666	–	92,666
	<u>157,289</u>	<u>44,152</u>	<u>201,441</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
General Donations	–	–	–
Donations from subsidiary	–	–	–
Grants			
Grants receivable	–	90,062	90,062
BVT	17,040	9,800	26,840
Sports England	–	–	–
Government grant income	–	–	–
	<u>17,040</u>	<u>99,862</u>	<u>116,902</u>

Trinity Christian centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	58	58	—	—

7. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Hire of Grounds and Rooms	84,441	84,441	178,750	178,750
Community Events	18,023	18,023	33,814	33,814
Management fees	—	—	383	383
Miscellaneous income	—	—	6,097	6,097
	<u>102,464</u>	<u>102,464</u>	<u>219,044</u>	<u>219,044</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Community Hall and Lettings	192,522	38,280	230,802
Playing Fields	21,256	—	21,256
Woodland Trail	—	62,799	62,799
Support costs	1,400	—	1,400
	<u>215,178</u>	<u>101,079</u>	<u>316,257</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Community Hall and Lettings	239,217	101,810	341,027
Playing Fields	—	—	—
Woodland Trail	—	—	—
Support costs	2,421	—	2,421
	<u>241,638</u>	<u>101,810</u>	<u>343,448</u>

Trinity Christian centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Community Hall and Lettings	230,802	–	230,802	341,027
Playing Fields	21,256	–	21,256	–
Woodland Trail	62,799	–	62,799	–
Governance costs	–	1,400	1,400	2,421
	<u>314,857</u>	<u>1,400</u>	<u>316,257</u>	<u>343,448</u>

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2021 £	Total 2020 £
Governance costs	<u>1,400</u>	<u>1,400</u>	<u>2,421</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>38,280</u>	<u>50,045</u>

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,440</u>	<u>1,440</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	125,428	138,770
Social security costs	8,657	2,067
Employer contributions to pension plans	<u>2,191</u>	<u>5,705</u>
	<u>136,276</u>	<u>146,542</u>

Trinity Christian centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Staff costs *(continued)*

The average head count of employees during the year was 10 (2020: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Management	1	1
Charitable activities	9	15
	<u>10</u>	<u>16</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel is primarily the Executive manager. Employment costs in the year were £42,032.

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity were received by any of the trustees.

No trustee expenses have been incurred.

15. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>995,173</u>	<u>86,214</u>	<u>1,081,387</u>
Depreciation			
At 1 April 2020	313,732	85,112	398,844
Charge for the year	37,178	1,102	38,280
At 31 March 2021	<u>350,910</u>	<u>86,214</u>	<u>437,124</u>
Carrying amount			
At 31 March 2021	<u>644,263</u>	<u>—</u>	<u>644,263</u>
At 31 March 2020	<u>681,441</u>	<u>1,102</u>	<u>682,543</u>

Trinity Christian centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Investments

	Shares in group undertaking s £
Cost or valuation	
At 1 April 2020 and 31 March 2021	100
Impairment	
At 1 April 2020 and 31 March 2021	—
Carrying amount	
At 31 March 2021	100
At 31 March 2020	100

All investments shown above are held at valuation.

17. Investment entities

Associates and joint ventures

The charity's share of income and expenditure of each material associate that is a charity is analysed as follows:

Trinity Christian Centre holds 100% (100 ordinary shares) of the issued share capital of Rowheath Pavilion Ltd, a non-charitable trading company. Due to the size of the group consolidated accounts are not prepared and a summary of the results and financial position of the subsidiary is shown below.

	2021 £	2020 £
Turnover	310,703	438,512
Other income	41,296	—
Expenses and other costs	(349,569)	(440,214)
Net result	2,430	(1,702)
Net Assets/liabilities	100	(2,430)

Included in expenses is an amount of £44,476 relating to a donation to be given to Trinity Christian Centre under Gift Aid rules. This is included in the income of the charity and an amount of £42,351 is included in amounts receivable for the charity and the liabilities of the subsidiary.

Trinity Christian centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Debtors

	2021 £	2020 £
Trade debtors	23,490	19,192
Amounts owed by group undertakings and undertakings in which the charity has a participating interest	42,351	—
Other debtors	1,485	—
	<u>67,326</u>	<u>19,192</u>

19. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	50,000	—
Trade creditors	3,725	1,127
Social security and other taxes	5,776	2,610
Other creditors	8,157	5,609
	<u>67,658</u>	<u>9,346</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,191 (2020: £5,705).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>92,666</u>	<u>—</u>

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>34,625</u>	<u>259,811</u>	<u>(215,178)</u>	<u>—</u>	<u>79,258</u>

Trinity Christian centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 20 21 £
Life and Play-Capital Fund	691,777	–	(38,280)	47,681	701,178
BCC Grant-Capital Fund	47,681	–	–	(47,681)	–
Property Improvement	43,588	44,152	(62,799)	43,993	68,934
Youth and Community	4,145	–	–	–	4,145
Woodland Trail	6,619	–	–	(6,619)	–
Other operational projects	37,374	–	–	(37,374)	–
	<u>831,184</u>	<u>44,152</u>	<u>(101,079)</u>	<u>–</u>	<u>774,257</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Tangible fixed assets	–	644,263	644,263	682,543
Investments	100	–	100	100
Current assets	146,816	129,994	276,810	182,266
Creditors less than 1 year	(67,658)	–	(67,658)	–
Net assets	<u>79,258</u>	<u>774,257</u>	<u>853,515</u>	<u>864,909</u>

24. Related parties

Rachel Renfrew, a former trustee of the charity provides book-keeping and related services to both the charity and its subsidiary, Rowheath Pavilion Ltd. During the year she received total fees of £5,160 (2020: £6,741). In addition the charity has a number of relationships with Christian organisations that use the premises on a commercial basis:

- Formission College CIO-common trustees. Rent received 11,600
- Rowheath Church-common persons with significant control. Rent received £8,500, donation made to the church for community support £3,500