

TRINITY CHRISTIAN CENTRE

(Limited by Guarantee)

COMPANY NUMBER 5433044

CHARITY NUMBER 1112847

**REPORT AND ACCOUNTS
YEAR TO 31ST MARCH 2024**

Contents

Page No.

Legal And Administrative Information	1
Directors Report	2 - 4
Independent Examiner's Report	5
Statement Of Financial Activities	6
Balance Sheet	7
Notes To The Accounts	8 - 11
Income and Expenditure	12

TRINITY CHRISTIAN CENTRE
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR TO 31ST MARCH 2024

Registration

The company was incorporated, as a company limited by guarantee, at Companies House on 22nd April 2005, and registered with the Charity Commission for England and Wales on 27th January 2006.

Secretary

Directors

D. Price (Appointed on 14/10/2023)
S. Burden
A.A. Tennant (Appointed on 31/10/2023)
R.A. Baylis (Resigned on 31/10/2023)
A.G.F. Dyson (Resigned on 16/11/2023)
Revd. Dr. M. Robinson (Resigned on 16/11/2023)

Registered Office and Operational Address

Rowheath Pavilion,
Heath Road,
Bournville,
Birmingham,
B30 1HH

Independent Examiner

M.A. Edwards Accountants Limited
Chartered Accountants,
26, The Green,
Kings Norton,
Birmingham,
B38 8SD.

TRINITY CHRISTIAN CENTRE

DIRECTORS REPORT

FOR THE YEAR TO 31ST MARCH 2024

The directors present their report and accounts for the year to 31st March 2024.

Directors

The directors, who are all members of the company, who served during the year were as follows :-

D. Price (Appointed on 14/10/2023)

S. Burden

A.A. Tennant (Appointed on 31/10/2023)

R.A. Baylis (Resigned on 31/10/2023)

A.G.F. Dyson (Resigned on 16/11/2023)

Rev. Dr. M. Robinson (Resigned on 16/11/2023)

Directors Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the company and of the surplus or deficit of the company for that period. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities SORP (FRS102). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 Chief Executive Officer. Financial strategy and final say remains with the board of trustees.

The Directors have delegated responsibility for property development to the Property Development Committee and management to the Chief Executive Officer. Significant decisions are made with the board of trustees.

The Directors have delegated operational management to the Chief Executive Officer.

Objectives and Activities

The charity's objects are:

- a) The advancement of the Christian Faith in accordance with the doctrines adopted and approved by the Evangelical Alliance from time to time and the worship and enjoyment of God with practical obedience to His Commandments within the United Kingdom and elsewhere by any means whatsoever and in particular to promote Jesus Christ as Lord and Saviour of the World and to bring the good news of Jesus Christ to all people.
- b) The advancement of education and in particular but not by way of limitation the study of Christian

TRINITY CHRISTIAN CENTRE

DIRECTORS REPORT

FOR THE YEAR TO 31ST MARCH 2024

principles and values and application and relevance to every strata of Society whether for children or adults.

- c) The relief of persons who are in conditions of need hardship or distress or who are sick whether children or adults.
- d) Promotion of mental moral and physical development of people particularly children and young people so as to develop their full potential (to enable them to become responsible members of society and so that their conditions of life can be improved) by any means that the trustees think fit in particular but not by way of limitation through the provisions of recreational facilities for the public benefit in the interests of social welfare and with the objects of improving the conditions of life for the inhabitants of Birmingham and the West Midlands.
- e) To provide facilities to include but not limited to a community centre for the general benefit of the public in such a way as may be charitable and in particular but not so as to limit the generality of the foregoing provisions such as amenities and facilities for the benefit of the public that are not provided from public funds.

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

Rowheath Pavilion excels at providing a place of welcome to those who are in hardship and/or distress. Rowheath is home to numerous sports clubs, including Harriers Runners, Bournville FC, Crusaders FC, and Dixonians Rugby Club.- The sports pitches are in the process of being regraded (Part of a FA grant funded project).

The Cafe and Bar serve the community with high quality facilities. The popularity of these facilities are reflected in high footfall and profits generated.

Financial review

Despite increased turnover at Rowheath Pavilion, expenses were high and resulted in an overall deficit for the charity, Trinity Christian Centre. The wholly owned trading subsidiary, Rowheath Pavilion Limited, was more profitable than 2022 (Gross Profit) due to improving cafe operations and good weather. However, staff costs and consultancy fees were exceptionally high due to essential maintenance works, maternity leave cover, and legal fees.

Detailed results for the year are shown in the accompanying accounts.

Fundraising was paused whilst a strategy review took place; with a view to launch the major property development appeal later in 2024 (Rowheath Pavilion's Centenary year).

Plans for future periods

The charity will continue to ensure that Rowheath Pavilion, park and playing fields can be enjoyed by the whole community. We have been working hard to make the activities of our trading subsidiary (RPL) more competitive in order to create higher quality facilities and generate greater income to contribute towards the maintenance of Rowheath Pavilion community centre. We successfully relaunched the cafe in July 2023 and have detailed plans in place to rebrand and relaunch the sports bar. We have also begun offering new

TRINITY CHRISTIAN CENTRE

DIRECTORS REPORT

FOR THE YEAR TO 31ST MARCH 2024

weddings and events packages.

Trustees and Senior management are progressing with plans for property restoration and improvement; to enable Rowheath Pavilion to be fit for purpose and serve the community for another 100 years. The remodeling of the Pavilion will be completed in distinct but retrofittable phases, enabling work to begin more quickly and fundraising will be for distinct remodeling projects. Much of Phase 1 from the Development Plan was completed in this financial year. This included a survey for upgrading electrical supply, essential electrical works, CCTV and other essential repairs.

The organisation is prioritising building organisational and financial resilience and working in closer partnership with Rowheath Pavilion Church (Who initially formed the charity).

Reserves Policy

The directors have decided that the unrestricted funds not committed or representing tangible fixed assets (free reserves) held by the charity should be not less than 6 months of expenditure. It is considered necessary to have these reserves to keep the charity running in the event of a future reduction in funding. The directors are looking for new sources of funding for the charity.

Risk Review

The directors have reviewed the risks facing the charity. They will continue to seek future sources of funding to guard against a significant reduction in funding in the future. The directors of the charity, are involved in, and monitor the activities to avoid a fall in the quality of the facilities.

Small Companies Provisions

This report has been prepared in accordance with the Charities SORP (FRS102) and the provisions applicable to companies for the small companies exemption.

The trustees' annual report was approved on 2024 and signed on behalf of the board of trustees by:

Signed:



David Price

Director

Chair to the Board of Trustees

TRINITY CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF TRINITY CHRISTIAN CENTRE

FOR THE YEAR TO 31ST MARCH 2024

I report on the accounts of the company for the year ended 31st March 2024, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act;
to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 or are not consistent with the Charities Statement of Recommended Practice FRS 102.

(2) which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Alan Edwards
For and on behalf of :-
M.A. Edwards Accountants Limited
Chartered Accountants
26, The Green,
Kings Norton,
Birmingham,
B38 8SD

TRINITY CHRISTIAN CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST MARCH 2024

	Notes	Restricted Fund	Unrestricted Fund	2024 Total	2023 Total
<u>Incoming Resources</u>					
Donations and grants	3	47,233	3,000	69,017	30,348
Charitable activities	2	1,490	184,371	167,077	168,030
Bank interest		-	982	982	328
Total incoming resources	14	48,723	188,353	237,076	198,706
<u>Resources Expended</u>					
Direct charitable expenses	14	(81,572)	(253,068)	(334,640)	(277,831)
Total resources expended		(81,572)	(253,068)	(334,640)	(277,831)
Net incoming resources	14	(32,849)	(64,715)	(97,564)	(79,125)
Accumulated funds b/f		627,594	64,925	692,519	771,644
Accumulated funds c/f		594,745	210	594,955	692,519

The notes on pages 8-11 form part of these accounts.

TRINITY CHRISTIAN CENTRE

BALANCE SHEET AS AT 31ST MARCH 2024

	Notes	2024	2023
Investments	5	100	100
Tangible Fixed Assets	6	564,554	544,745
<u>Current Assets</u>			
Debtors	7	26,882	39,973
Cash at bank and in hand		54,176	188,625
		<u>81,058</u>	<u>228,598</u>
Creditors - amounts falling due within one year	8	<u>(39,090)</u>	<u>(59,257)</u>
Net Current Assets		41,968	169,341
Creditors - amounts falling due after more than one year	9	(11,667)	(21,667)
Net Assets		<u>594,955</u>	<u>692,519</u>
<u>Reserves - Restricted funds</u>			
Life and play - capital fund	11,12	551,901	601,660
Property improvement	11,12	9,607	21,789
Changing places	11,12	28,500	-
Bournville Village Trust	11,12	-	-
Youth and community	11,12	4,145	4,145
Security	11,12	273	-
Community meal	11,12	319	-
General fund - unrestricted	11,12	210	64,925
		<u>594,955</u>	<u>692,519</u>

In approving these financial statements as directors of the company we hereby confirm :-

- That for the year to 31st March 2024 the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- That no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year then ended;
- That we acknowledge our responsibilities for;
 - Ensuring that the company keeps accounting records which comply with Section 386;
 - Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the period then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared and delivered in accordance with :-

- The special provisions of Part 15 of the Companies Act 2006 relating to the small companies regime;
- FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland';
- Part VI of the Charities Act 2011;
- The Charities Statement Of Recommended Practice FRS 102.

These financial statements were approved by the board of directors on _____ and signed on its behalf by :-


D. Price
Director

The notes on pages 8-11 form part of these accounts.

TRINITY CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31ST MARCH 2024

1 ACCOUNTING POLICIES

Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance the Companies Act 2006 and the Charities Act 2011. They also follow the recommendations in the Charities Statement of Recommended Practice FRS 102.

Incoming Resources

The value of services provided by volunteers has not been included. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.

Outgoing Resources

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to each activity / fund where the cost relates to that activity / fund. The cost of general administration has been allocated to the unrestricted fund.

Funds

The Unrestricted fund is incoming resources which are used for the objects of the charity, without any specified purpose or further restriction. Restricted funds can only be used for the specific purposes as decided by the donor, within the objects of the charity.

Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property :- 5% p.a. Straight line basis.

Equipment, Fixtures and Fittings :- 10% p.a. straight line basis.

Independent Examiners

In common with many other businesses of our size and nature, we used our independent examiners to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

2 FEES RECEIVED

Hire of grounds and rooms is the fees received for the use of the charity's facilities.

3	<u>GRANT INCOME</u>	2024	2023
	BVT	10,000	9,950
	Dept. For Levelling Up	30,000	-
	Go Fund Me	7,233	-
	Other grants	3,000	11,225
		<u>50,233</u>	<u>21,175</u>

TRINITY CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31ST MARCH 2024

4	<u>STAFF COSTS</u>	2024	2023
	Salaries	123,475	102,603
	Employers NI	2,834	1,530
	Pension contributions	5,270	1,631
	Average number of employees	13	11
	Directors' expenses	-	-
	Directors' remuneration	-	-
		<u>-</u>	<u>-</u>

No employee received remuneration of more than £60,000 in this or the previous year.

5 INVESTMENTS

Cost

Balance b/f and c/f	<u>100</u>
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Impairment

Balance b/f and c/f	<u>-</u>
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Net book value

At the end of the year	<u>100</u>
At the start of the year	<u>100</u>

The results of Rowheath Pavilion Ltd are :-

	31st March 2024	31st March 2023
Turnover	568,362	533,574
Expenses	(568,362)	(534,308)
Profit/Loss for the year	<u>-</u>	<u>(734)</u>
Profit and loss account b/f	2,999	3,733
Profit and loss account c/f	<u>2,999</u>	<u>2,999</u>
Share capital	100	100
Capital and reserves	<u>3,099</u>	<u>3,099</u>

The company received a donation from Rowheath Pavilion Ltd of £17,985 (2023 £7,490).

The company owns 100% (100 ordinary shares) of the shares in Rowheath Pavilion Ltd, which is a wholly owned non charitable subsidiary, and trades at the Rowheath Pavilion.

A cash flow statement and consolidated accounts have not been prepared, as the group is a small group.

TRINITY CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31ST MARCH 2024

6 TANGIBLE FIXED ASSETS

For charitable use

	Long Leasehold Property	Property Improvements	Equipment, Fixtures and Fittings	Totals
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Cost

Balance b/f	995,173	-	86,214	1,081,387
Additions	-	51,806	18,959	70,765
Balance c/f	995,173	51,806	105,173	1,152,152

Depreciation

Balance b/f	450,428	-	86,214	536,642
Charge	49,759	688	509	50,956
Balance c/f	500,187	688	86,723	587,598

Net book value

At the end of the year	494,986	51,118	18,450	564,554
At the start of the year	544,745	-	-	544,745

7 DEBTORS

	2024	2023
Trade debtors	14,794	27,497
Amounts owed by subsidiaries	8,848	11,580
Social security and other taxes	3,240	-
Other debtors	-	896
	<u>26,882</u>	<u>39,973</u>

8 CREDITORS

Amounts falling due within one year	2024	2023
Bank loans and overdrafts	10,000	10,000
Trade creditors	19,963	10,098
Accruals and deferred income	7,630	31,772
Other creditors	1,497	7,387
	<u>39,090</u>	<u>59,257</u>

9 CREDITORS

Amounts falling due after more than one year	2024	2023
Bank loans and overdrafts	<u>11,667</u>	<u>21,667</u>

TRINITY CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31ST MARCH 2024

10 LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. If the company is wound up, all the members have a liability not exceeding £10 each. This liability continues for one year after a member ceases to be a member of the company.

11 MOVEMENT ON ACCUMULATED FUNDS

	Balance b/f	Income	Expenses	Transfers	Balance c/f
<u>Restricted funds</u>					
Life and play - capital fund	601,660	-	(49,759)	-	551,901
Property improvement	21,789	-	(12,182)	-	9,607
Changing places	-	30,000	(1,500)	-	28,500
Bournville Village Trust	-	10,000	(10,000)	-	-
Youth and community	4,145	-	-	-	4,145
Security	-	7,233	(6,960)	-	273
Community meal	-	1,490	(1,171)	-	319
	627,594	48,723	(81,572)	-	594,745
Unrestricted fund	64,925	188,353	(253,068)	-	210
	692,519	237,076	(334,640)	-	594,955

12 NET ASSETS ANALYSIS

	Invest- ments	Fixed Assets	Cash at Bank and In hand	Debtors	Creditors Under 1 year	Creditors Over 1 year	Total
Life and play capital fund	-	494,986	56,915	-	-	-	551,901
Property improvement	-	9,607	-	-	-	-	9,607
Changing places	-	28,500	-	-	-	-	28,500
Bournville Village Trust	-	-	-	-	-	-	-
Youth and community	-	-	4,145	-	-	-	4,145
Security	-	-	273	-	-	-	273
Community meal	-	-	319	-	-	-	319
Unrestricted	100	31,461	(7,476)	26,882	(39,090)	(11,667)	210
	100	564,554	54,176	26,882	(39,090)	(11,667)	594,955

13 RELATED PARTIES

The company received rooms hire of £16,360 from Rowheath Pavilion Church, which controls the company.

TRINITY CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31ST MARCH 2024

14 INCOME AND EXPENDITURE ACCOUNT

	2024	2023
<u>Incoming Resources</u>		
Hire of grounds and rooms	157,017	156,831
Community events	10,060	11,184
Other charitable activities	-	15
Grants	50,233	21,175
Donations	799	1,683
Donation from Rowheath Pavilion Ltd	17,985	7,490
Bank interest	982	328
	<u>237,076</u>	<u>198,706</u>
<u>Direct Charitable Expenditure</u>		
Rates and water	5,079	6,814
Telephone and internet	2,805	1,855
Heat and light	37,750	30,446
Salaries	131,579	105,764
Staff expenses	2,376	-
Other property costs	-	41,740
Repairs	66,294	-
Pitch maintenance	22,403	-
Community events	3,648	8,859
Donation to Rowheath Pavilion Church	-	1,500
Office costs	5,156	4,264
Professional fees	190	20,459
Independent examiner's fee	1,080	1,680
Insurance	5,324	4,691
Depreciation	50,956	49,759
	<u>334,640</u>	<u>277,831</u>
Deficit for the year	<u><u>(97,564)</u></u>	<u><u>(79,125)</u></u>