

TRINITY CARE AND SUPPORT

England & Wales · Charity number 1126380

Details

Status Registered

Legal form Charitable company

Company number [06629868](#)

Registered 2008-10-21

Register [View on the Charity Commission register](#)

Contact

Address Trinity Care And Support
Trinity Church
John Street
Porthcawl
CF36 3DT

Phone 01656782104

Email info@trinitycareandsupport.org.uk

Website www.trinitycareandsupport.org.uk

Activities

Objects: FOR THE RELIEF OF PEOPLE WITH A DISABILITY AND THEIR CARERS BY THE PROVISION OF FACILITIES FOR RESPITE, RECREATION AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF ENHANCING THEIR QUALITY OF LIFE; AND THE ADVANCEMENT OF EDUCATION AND TRAINING OF ADULTS WITH A DISABILITY AND THEIR CARERS, IN PARTICULAR, BUT NOT EXCLUSIVELY, TO DEVELOP THEIR WORK AND LIFE SKILLS BY DEVELOPING, DELIVERING AND EVALUATING ACCESSIBLE LEARNING OPPORTUNITIES.

Activities: Provides respite support services in the borough of Bridgend to adults and children with a Learning Disability, and the elderly or disabled. Provides a localised day time Opportunities Service to adults with a Learning Disability. Offers a weekly Shopping Service to the elderly in the Porthcawl area, staffed by Volunteers.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Bridgend

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£306,522	£307,881	-	-
2024-03-31	£277,653	£269,093	-	-
2023-03-31	£266,348	£266,849	-	-
2022-03-31	£260,985	£245,558	-	-
2021-03-31	£215,829	£222,450	-	-

Trustees

Name	Role	Appointed
Elizabeth Dawn Griffiths	Chair	2023-07-19
Derek Hemfrey		2016-07-06
Joanne Flower		2025-09-12
Kim Edwards		2026-01-13
Marny Mainwaring		2025-09-12

TRINITY CARE AND SUPPORT

England & Wales - Charity number 1126380

Accounts

REGISTERED COMPANY NUMBER: 06629868 (England and Wales)
REGISTERED CHARITY NUMBER: 1126380

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
TRINITY CARE AND SUPPORT

Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

TRINITY CARE AND SUPPORT

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FOR THE YEAR ENDED 31 MARCH 2025

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TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The trustee report includes the directors' report as required by company law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To relieve and assist carers who live in the County Borough of Bridgend by providing support to Individuals to access social and leisure opportunities in their local and wider communities. Within our Activity Clubs we provide a safe and caring environment which enables individuals to develop new and improve existing skills by engaging in a variety of activities and workshops. Trinity Care & Support (TC&S) work in partnership with other organisations and use local facilities in their near and wider communities, promoting inclusion as equal and valued citizens; to support individuals in broadening their experience and extending their life skills, enhancing their quality of life and promoting health and well-being. The organisation is currently on the Bridgend County Borough Council list of providers to provide a respite/support service to Individuals with a learning disability, and their Carers.

Public benefit

The Trustees are aware that the Charity has a responsibility under the Charities Act to demonstrate that it has charitable aims that meet the public benefit requirement and are therefore charitable. The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit and comply with s17 Charities Act 2011 in respect of having due regard to public benefit when considering, planning and implementing the activities of the charity.

TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Financial position

The Charity has had a busier year, care hours provided up by 5.3%, with both higher income and expenditure culminating in a small loss of just over K£1. Increased expenditure (mainly on employment costs, up K£39), while income rose by K£29 on the previous year, resulting in an overall negative delta of nearly K£10 from previous year .

Income

Income was up by K£29 on 2023/24 levels (K£307).

Private client rates were being reviewed at the end of the year and thankfully BCBC indicated that the hourly rate would be increased. The impending annual pay award and changes to NI employers' contribution and threshold limit starting 01/04/2025 were concerns and had to be considered. Also, the potential for changes in employment costs e.g. SSP following impending new rules haven't been factored in.

In the FY 23/24 8012.5 hours of care were provided by TCS and in the FY 24/25 this increased to 8436 hours, 423.5 hours up.

There have been no other major sources of income.

Debtors

Debts are always present every month and levels fluctuate throughout the year but are closely monitored and payments always chased but on a positive note, again the year end were lower by K£6.8 at the end of this period totalling K£38. The cash level at the bank is reduced by K£23. Debtors' amounts can be at times significant; a small amount of bad debt of £501 was written off.

Expenditure

Total expenditure for the financial year was K£308. Up 14% with employment costs being, as usual, the largest item at 86% of expenditure - there were no unusual large spend items, just rises in every cost. Staff levels increased by 2 from previous year.

As a wage uplift was being scheduled for 01/04/25, consideration of the award was made taking note of the planned imminent Real Living wage increase announced by the government for the same date. The effect of various wage rises scenarios on the annual bill were reviewed and balanced with the potential rise in hourly indicated by BCBC after budget deliberations; private rates (in comparison with other local providers) were reviewed and increased.

To assist day staff with the increased demands of staff organisation involved in domiciliary care rota planning, management continued with Care Planner, a software monitoring system. Engagement with Peninsula (HR and HS specialist for expert advice and involvement) and e-learning package (to keep our staff up to date with necessary modules) both continue.

Reserves Policy

Reserves have been mentioned at board meetings on the current situation, need to refine the policy document soon. The main use of reserves has been to aid cash flow when the current account is low at payday time due to high amounts invoiced to one client but awaiting payment.

The caravan reserved funds are increasing year on year while planning for a new replacement. The cost of a new disability equipped caravan has been checked with Parkdean. Unfortunately, such a caravan is not available 'off the shelf' so this could be a problem. It also raises questions as to the value & 'sell ability' of the current caravan. Need further thought & checks in the coming year.

In conclusion

Partly from increased care business, the large increase in expenditure was nearly met by larger income increase in 2025, reserves are, therefore, down slightly but continue to be healthy.

TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Looking forward the wage award made for 01/04/25 year has been funded by uplifts in BCBC hourly rates & private rate. No major items of spend are planned. However, the full impact of new Government employment costs remains to be seen in 2025/26.

Derek Hemfrey
Treasurer

Reserves policy

At present, the charity has no formal reserve policy, but as noted above, a reserves policy is being prepared by the trustees and will be completed very shortly.

Free reserves at 31/03/2025 were £100,648 (2024: £107,117).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision-making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills.

Organisational structure

Trustees are appointed by the board of trustees and serve for two years after which period they may put themselves forward for re-appointment. The trustees meet bi-monthly. The charity is governed by a Constitution adopted December 1994.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06629868 (England and Wales)

Registered Charity number

1126380

Registered office

Trinity Church
John Street
Porthcawl
Bridgend
CF36 3DT

Trustees

D J Hemfrey Treasurer
Ms J J Rowlands
Rev G W Sollis Chair
Ms H S Williams
Ms M A Wass
Mrs J Parish
E D Griffiths

Registered manager: Nicola Berriman (from 8th January 2024)

Company Secretary

Ms J L F Shirley

TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

R.I. Knoyle ACA FCCA
Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10 June 2025 and signed on its behalf by:

Rev G W Sollis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TRINITY CARE AND SUPPORT**

Independent examiner's report to the trustees of Trinity Care And Support ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

R.I. Knoyle ACA FCCA
The Institute of Chartered Accountants in England and Wales

Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

10 June 2025

TRINITY CARE AND SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	3,198	-	3,198	7,747
Other trading activities	4	300,091	-	300,091	267,146
Investment income	5	2,583	-	2,583	2,386
Other income		650	-	650	374
Total		<u>306,522</u>	<u>-</u>	<u>306,522</u>	<u>277,653</u>
EXPENDITURE ON					
Charitable activities					
Training and Care Activities	6	<u>307,881</u>	<u>-</u>	<u>307,881</u>	<u>269,093</u>
NET INCOME/(EXPENDITURE)		(1,359)	-	(1,359)	8,560
RECONCILIATION OF FUNDS					
Total funds brought forward		153,610	-	153,610	145,050
TOTAL FUNDS CARRIED FORWARD		<u>152,251</u>	<u>-</u>	<u>152,251</u>	<u>153,610</u>

The notes form part of these financial statements

TRINITY CARE AND SUPPORT

BALANCE SHEET
31 MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	3,016	4,021
CURRENT ASSETS			
Debtors	14	37,935	44,692
Cash at bank		119,022	133,271
		<u>156,957</u>	<u>177,963</u>
CREDITORS			
Amounts falling due within one year	15	(7,722)	(28,374)
NET CURRENT ASSETS		<u>149,235</u>	<u>149,589</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		152,251	153,610
NET ASSETS		<u>152,251</u>	<u>153,610</u>
FUNDS	17		
Unrestricted funds		<u>152,251</u>	<u>153,610</u>
TOTAL FUNDS		<u>152,251</u>	<u>153,610</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

TRINITY CARE AND SUPPORT

BALANCE SHEET - continued

31 MARCH 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 June 2025 and were signed on its behalf by:

G W Sollis - Trustee

The notes form part of these financial statements

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 directors are the trustees and they form a board of trustees which sets the strategic direction of the charity and monitors the performance of the charity against its goals. The aims and objectives and rules for governance are set out in the Memorandum and Articles of Association.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary 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.

Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. 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.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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.

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.

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Expenditure

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 fixed assets

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

Caravan	-	25% on reducing balance
Equipment	-	25% on reducing balance

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

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.

The charity complies with the auto-enrolment regime, but operating a pension scheme with Now Pensions. Contributions are recognised as an expense in the period in which they fall due.

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Going concern

There are no material uncertainties about the charity's ability to continue. The trustees have considered the anticipated income and their expected costs for the forthcoming twelve months and are confident they have sufficient cashflow reserves to meet all liabilities as they fall due.

For this reason, the trustees continue to adopt the going concern basis for preparing the financial statements.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	751	300
Grants	2,447	7,447
	<u>3,198</u>	<u>7,747</u>

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

	2025	2024
	£	£
Caravan Grant	2,447	2,447
Mary Homfray Charitable Trust	-	5,000
	<u>2,447</u>	<u>7,447</u>

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Caravan Hire	13,515	13,262
TCC Craft Club	2,425	1,423
Private Sitting	284,151	252,461
	<u>300,091</u>	<u>267,146</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	2,583	2,386
	<u>2,583</u>	<u>2,386</u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Training and Care Activities	284,046	23,835	307,881

7. SUPPORT COSTS

	Information technology £	Other £	Governance costs £	Totals £
Training and Care Activities	2,950	14,191	6,694	23,835

Support costs, included in the above, are as follows:

	2025 Training and Care Activities £	2024 Total activities £
Communications & IT	2,950	2,054
Insurance	4,298	3,885
General office costs	364	78
Premises costs	8,524	8,160
Depreciation of tangible fixed assets	1,005	1,566
Independent examiners' remuneration	2,460	2,190
Legal & professional fees	4,234	4,234
	<u>23,835</u>	<u>22,167</u>

8. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	<u>1,005</u>	<u>1,566</u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. INDEPENDENT EXAMINERS' REMUNERATION

	2025	2024
	£	£
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	2,460	2,190

Amounts payable to Independent Examiners in relation to software licences were £300 (2024: £288).

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	249,620	212,030
Social security costs	9,084	6,642
Other pension costs	3,774	2,947
	<u>262,478</u>	<u>221,619</u>

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

	2025	2024
Administration staff	3	3
Operational staff	16	14
	<u>19</u>	<u>17</u>

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

There are no high paid staff.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £36,063 (2024: £34,916).

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,747	5,000	7,747
Other trading activities	267,146	-	267,146
Investment income	2,386	-	2,386
Other income	374	-	374
Total	<u>272,653</u>	<u>5,000</u>	<u>277,653</u>
 EXPENDITURE ON			
Charitable activities			
Training and Care Activities	<u>264,093</u>	<u>5,000</u>	<u>269,093</u>
 NET INCOME	 8,560	 -	 8,560
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>145,050</u>	<u>-</u>	<u>145,050</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>153,610</u></u>	 <u><u>-</u></u>	 <u><u>153,610</u></u>
 13. TANGIBLE FIXED ASSETS			
	Caravan £	Equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>50,747</u>	<u>3,276</u>	<u>54,023</u>
DEPRECIATION			
At 1 April 2024	46,726	3,276	50,002
Charge for year	<u>1,005</u>	<u>-</u>	<u>1,005</u>
At 31 March 2025	<u>47,731</u>	<u>3,276</u>	<u>51,007</u>
NET BOOK VALUE			
At 31 March 2025	<u>3,016</u>	<u>-</u>	<u>3,016</u>
At 31 March 2024	<u><u>4,021</u></u>	<u><u>-</u></u>	<u><u>4,021</u></u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Trade debtors	20,427	26,456
Pension Control Account	226	1,912
Prepayments	1,470	1,357
Other Debtors	15,812	14,967
	<u>37,935</u>	<u>44,692</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Social security and other taxes	5,682	8,577
Other creditors and accruals	2,040	2,040
Net Wages Control Account	-	15,310
Deferred Income	-	2,447
	<u>7,722</u>	<u>28,374</u>

Deferred Income

Deferred income represents income received from contributing agencies where the contribution was restricted to a fixed time period project which extends beyond the current financial year. Income is deferred on the basis that the contribution was to the project as a whole, the time period of the project was fully disclosed to the contributing agencies and that time period is certain.

The deferred income carried forward is analysed as follows:

	2025	2024
	£	£
Opening balance	2,447	4,894
Movement in the year	(2,447)	(2,447)
	<u>-</u>	<u>2,447</u>

Deferred income analysed by project:

	2024	2024
	£	£
Unrestricted - Grant for Caravan	-	2,447
	<u>-</u>	<u>2,447</u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	3,016	-	3,016	4,021
Current assets	156,957	-	156,957	177,963
Current liabilities	(7,722)	-	(7,722)	(28,374)
	<u>152,251</u>	<u>-</u>	<u>152,251</u>	<u>153,610</u>

17. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	107,117	(1,359)	(5,110)	100,648
Designated Fund	46,493	-	5,110	51,603
	<u>153,610</u>	<u>(1,359)</u>	<u>-</u>	<u>152,251</u>
TOTAL FUNDS	<u>153,610</u>	<u>(1,359)</u>	<u>-</u>	<u>152,251</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	306,522	(307,881)	(1,359)
	<u>306,522</u>	<u>(307,881)</u>	<u>(1,359)</u>
TOTAL FUNDS	<u>306,522</u>	<u>(307,881)</u>	<u>(1,359)</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	102,103	8,560	(3,546)	107,117
Designated Fund	42,947	-	3,546	46,493
	<u>145,050</u>	<u>8,560</u>	<u>-</u>	<u>153,610</u>
TOTAL FUNDS	<u>145,050</u>	<u>8,560</u>	<u>-</u>	<u>153,610</u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,653	(264,093)	8,560
Restricted funds			
Mary Homfray Grant	5,000	(5,000)	-
TOTAL FUNDS	<u>277,653</u>	<u>(269,093)</u>	<u>8,560</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	102,103	7,201	(8,656)	100,648
Designated Fund	42,947	-	8,656	51,603
	<u>145,050</u>	<u>7,201</u>	<u>-</u>	<u>152,251</u>
TOTAL FUNDS	<u>145,050</u>	<u>7,201</u>	<u>-</u>	<u>152,251</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	579,175	(571,974)	7,201
Restricted funds			
Mary Homfray Grant	5,000	(5,000)	-
TOTAL FUNDS	<u>584,175</u>	<u>(576,974)</u>	<u>7,201</u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

Analysis of Designated Funds

	2025	2024
	£	£
Funds set aside for write down of fixed assets	3,016	4,021
Funds set aside from caravan rental surplus	48,587	42,472
	<hr/>	<hr/>
Designated funds	51,603	46,493
	<hr/> <hr/>	<hr/> <hr/>

Surpluses generated from the caravan hire have been set aside to assist with the purchase of a replacement caravan in future years.

18. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised as an expense in relation to defined contribution plans was £3,774. At the 31st March 2025 there was a pension debtor of £226 (2024: £1,912).

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

20. CONTROL

The Charity is controlled by its directors/trustees.

21. GIFTS IN KIND

Volunteer time

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them. The number of hours contributed by volunteers in the year was 255 (2024: 310).

TRINITY CARE AND SUPPORT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	751	300
Grants	2,447	7,447
	<hr/>	<hr/>
	3,198	7,747
Other trading activities		
Caravan Hire	13,515	13,262
TCC Craft Club	2,425	1,423
Private Sitting	284,151	252,461
	<hr/>	<hr/>
	300,091	267,146
Investment income		
Deposit account interest	2,583	2,386
Other income		
Other income	650	374
	<hr/>	<hr/>
Total incoming resources	306,522	277,653
 EXPENDITURE		
Charitable activities		
Wages	249,620	212,030
Social security	9,084	6,642
Pensions	3,774	2,947
Other costs	21,067	21,894
Bad debts	501	3,413
	<hr/>	<hr/>
	284,046	246,926
Support costs		
Information technology		
Communications & IT	2,950	2,054
Other		
Insurance	4,298	3,885
General office costs	364	78
Premises costs	8,524	8,160
Plant and machinery	1,005	1,566
	<hr/>	<hr/>
	14,191	13,689

This page does not form part of the statutory financial statements

TRINITY CARE AND SUPPORT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Other		
Governance costs		
Independent examiners' remuneration	2,460	2,190
Legal & professional fees	4,234	4,234
	<u>6,694</u>	<u>6,424</u>
Total resources expended	<u>307,881</u>	<u>269,093</u>
Net (expenditure)/income	<u>(1,359)</u>	<u>8,560</u>

This page does not form part of the statutory financial statements

TRINITY CARE AND SUPPORT

England & Wales - Charity number 1126380

Accounts

REGISTERED COMPANY NUMBER: 06629868 (England and Wales)
REGISTERED CHARITY NUMBER: 1126380

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
TRINITY CARE AND SUPPORT

Baker Knogle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

TRINITY CARE AND SUPPORT

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The trustee report includes the directors' report as required by company law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To relieve and assist carers who live in the County Borough of Bridgend by providing support to Individuals to access social and leisure opportunities in their local and wider communities. Within our Activity Clubs we provide a safe and caring environment which enables individuals to develop new and improve existing skills by engaging in a variety of activities and workshops. Trinity Care & Support (TC&S) work in partnership with other organisations and use local facilities in their near and wider communities, promoting inclusion as equal and valued citizens; to support individuals in broadening their experience and extending their life skills, enhancing their quality of life and promoting health and well-being. The organisation is currently on the Bridgend County Borough Council list of providers to provide a respite/support service to Individuals with a learning disability, and their Carers.

Public benefit

The Trustees are aware that the Charity has a responsibility under the Charities Act to demonstrate that it has charitable aims that meet the public benefit requirement and are therefore charitable. The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit and comply with s17 Charities Act 2011 in respect of having due regard to public benefit when considering, planning and implementing the activities of the charity.

TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Financial position

The Charity has had a more stable year with similar expenditure for fixed costs & wages totalling K£269 - while income rose by K£12 on the previous year, resulting in an overall gain of K£8.6 for this financial year ending 31/03/2024. This reported gain was welcomed as our financial package was giving unusual expenditures caused when wages were entered into QB until the accountants reconciled our accounts. The direction of TCS operations continues towards more domiciliary care as per our BCBC contract. TCS has several fixed costs from monthly packages to run the business and to run TCS day operations efficiently. A significant grant of K£5 was received after making an application to the Homfray trust.

Income

Income was up by K£12 on 2022/23 levels (K£266), also boosted by the large one-off grant as above.

Private client rates were being reviewed at the end of the year, BCBC indicated that the hourly rate would be increased and will continue to be closely monitored to see if changes are required in 2023/24.

Trinity's Rest caravan operated through 2023/24 giving a better income of K£13.3 (Parkdean fees and repairs amounted to K£8.2, giving a surplus in 23/24 of K£5.1). NB In 2022/23 as TCS took a decision to follow up a request from local councils with a project to assist families in need, displacing full price rate rentals through the site owner when not required by TCS, hence lower income in 22/23 K£6.5.

Bank interest rates have improved giving a better interest return in 23/24.

There have been no other major sources of income.

Debtors

Debts are always present and levels fluctuate throughout the year but are closely monitored and payments chased, but on a positive note the year end trade were lower by K£10 at the end of this period totalling K£26.

Debtors' amounts can be at times significant; a small amount of bad debt was written off during 23/24.

The cash level at the bank is improved by K£24.

The club at Tondu did not operate again this year - no financial effect.

Expenditure

Total expenditure for the financial year was K£269 with employment costs being, as usual, the largest item - there were no unusual large spend items.

As a wage uplift was being scheduled for 01/01/24, consideration of the award was made taking note of the planned imminent Real Living Wage increase announced by the government for the same date. The effect of various wage rise scenarios on the annual bill were reviewed and balanced with the potential rise in hourly rates indicated by BCBC after budget deliberations; private rates (in comparison with other local providers) were reviewed and increased.

To assist day staff with the increased demands of staff organisation involved in domiciliary care rota planning, management continued with Care Planner, a software monitoring system. Engagement with Peninsula (HR & HS specialist for expert advice & involvement) and e-learning package (to keep our staff up to date with necessary modules) both continue. Supplier of e-learning package to be reviewed soon for cost and training needs effectiveness.

Reserves Policy

A draft policy has been constructed by TCS for review by the accountants, as advice is needed on amounts to be stated in the Table of Reserves. The board financial report now includes reference to our Reserves Policy & current situation. The main use of reserves has been to aid cash flow when the current account is low at payday time due to high amounts invoiced to one client but awaiting payment.

In conclusion

The slight increase in expenditure was more than met by a larger income increase in 2023/24. Reserves are, therefore, up and continue to be healthy.

TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Looking forward, the wage award made for 01/01/24 year has been funded by uplifts in BCBC hourly rates & private rate. No major items of spend are planned

Derek Hemfrey
Treasurer

Reserves policy

At present, the charity has no formal reserve policy, but as noted above, a reserves policy is being prepared by the trustees and will be completed very shortly..

Free reserves at 31/03/2024 were £107,117 (2023: £102,103).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision-making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills.

Organisational structure

Trustees are appointed by the board of trustees and serve for two years after which period they may put themselves forward for re-appointment. The trustees meet bi-monthly. The charity is governed by a Constitution adopted December 1994.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06629868 (England and Wales)

Registered Charity number

1126380

Registered office

Trinity Church
John Street
Porthcawl
Bridgend
CF36 3DT

Trustees

D J Hemfrey Treasurer
Ms J J Rowlands
Rev G W Sollis Chair
Ms H S Williams
Ms M A Wass
Mrs J Parish
E D Griffiths (appointed 19.7.23)

Registered manager: Nicola Berriman (from 8th January 2024)

Company Secretary

Ms J L F Shirley

TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

R.I. Knoyle ACA FCCA
Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Rev G W Sollis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TRINITY CARE AND SUPPORT**

Independent examiner's report to the trustees of Trinity Care And Support ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

R.I. Knoyle ACA FCCA
The Institute of Chartered Accountants in England and Wales

Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Date:

TRINITY CARE AND SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,747	5,000	7,747	26,128
Other trading activities	4	267,146	-	267,146	235,938
Investment income	5	2,386	-	2,386	919
Other income		374	-	374	3,363
Total		<u>272,653</u>	<u>5,000</u>	<u>277,653</u>	<u>266,348</u>
EXPENDITURE ON					
Charitable activities					
Training and Care Activities	6	<u>264,093</u>	<u>5,000</u>	<u>269,093</u>	<u>266,849</u>
NET INCOME/(EXPENDITURE)		8,560	-	8,560	(501)
RECONCILIATION OF FUNDS					
Total funds brought forward		145,050	-	145,050	145,551
TOTAL FUNDS CARRIED FORWARD		<u>153,610</u>	<u>-</u>	<u>153,610</u>	<u>145,050</u>

The notes form part of these financial statements

TRINITY CARE AND SUPPORT

BALANCE SHEET
31 MARCH 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	4,021	5,587
CURRENT ASSETS			
Debtors	14	44,692	48,530
Cash at bank		133,271	108,594
		<u>177,963</u>	<u>157,124</u>
CREDITORS			
Amounts falling due within one year	15	(28,374)	(17,661)
		<u>149,589</u>	<u>139,463</u>
NET CURRENT ASSETS			
		<u>153,610</u>	<u>145,050</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>153,610</u>	<u>145,050</u>
NET ASSETS		<u>153,610</u>	<u>145,050</u>
FUNDS	17		
Unrestricted funds		<u>153,610</u>	<u>145,050</u>
TOTAL FUNDS		<u>153,610</u>	<u>145,050</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

.....
G W Sollis - Trustee

The notes form part of these financial statements

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 directors are the trustees and they form a board of trustees which sets the strategic direction of the charity and monitors the performance of the charity against its goals. The aims and objectives and rules for governance are set out in the Memorandum and Articles of Association.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary 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.

Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. 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.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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.

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.

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2024**

2. ACCOUNTING POLICIES - continued

Expenditure

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 fixed assets

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

Caravan - 25% on reducing balance

Equipment - 25% on reducing balance

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

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.

The charity complies with the auto-enrolment regime, but operating a pension scheme with Now Pensions. Contributions are recognised as an expense in the period in which they fall due.

Going concern

There are no material uncertainties about the charity's ability to continue. The trustees have considered the anticipated income and their expected costs for the forthcoming twelve months and are confident they have sufficient cashflow reserves to meet all liabilities as they fall due.

For this reason, the trustees continue to adopt the going concern basis for preparing the financial statements.

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	300	700
Grants	7,447	25,428
	7,747	26,128
	7,747	26,128

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

	2024	2023
	£	£
Caravan Grant	2,447	2,447
WG Covid Grants	-	3,507
WG Carers Grant	-	19,474
Mary Homfray Charitable Trust	5,000	-
	7,447	25,428
	7,447	25,428

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Caravan Hire	13,262	6,527
TCC Craft Club	1,423	569
Private Sitting	252,461	228,161
Rental Income	-	681
	267,146	235,938
	267,146	235,938

5. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	2,386	919
	2,386	919
	2,386	919

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Training and Care Activities	246,926	22,167	269,093
	246,926	22,167	269,093
	246,926	22,167	269,093

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

7. SUPPORT COSTS

	Information technology £	Other £	Governance costs £	Totals £
Training and Care Activities	2,054	13,689	6,424	22,167
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Support costs, included in the above, are as follows:

	2024	2023
	Training and Care Activities £	Total activities £
Communications & IT	2,054	2,397
Insurance	3,885	3,391
Sundries	-	433
General office costs	78	1,403
Premises costs	8,160	6,402
Depreciation of tangible fixed assets	1,566	1,919
Independent examiners' remuneration	2,190	1,890
Legal & professional fees	4,234	4,234
	<u> </u>	<u> </u>
	<u>22,167</u>	<u>22,069</u>

8. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	1,566	1,919
	<u> </u>	<u> </u>

9. INDEPENDENT EXAMINERS' REMUNERATION

	2024	2023
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	2,190	1,890
	<u> </u>	<u> </u>

Amounts payable to Independent Examiners in relation to software licences were £288 (2023: £288).

10. 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 CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	212,030	214,730
Social security costs	6,642	8,562
Other pension costs	2,947	4,843
	221,619	228,135
	221,619	228,135

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

	2024	2023
Administration staff	3	3
Operational staff	14	14
	17	17
	17	17

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

There are no high paid staff.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £34,916 (2023: £38,230).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,128	-	26,128
Other trading activities	235,938	-	235,938
Investment income	919	-	919
Other income	3,363	-	3,363
	266,348	-	266,348
Total	266,348	-	266,348
EXPENDITURE ON			
Charitable activities			
Training and Care Activities	266,849	-	266,849
	266,849	-	266,849
NET INCOME/(EXPENDITURE)	(501)	-	(501)
RECONCILIATION OF FUNDS			
Total funds brought forward	145,551	-	145,551
	145,551	-	145,551
TOTAL FUNDS CARRIED FORWARD	145,050	-	145,050

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. TANGIBLE FIXED ASSETS

	Caravan £	Equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	50,747	3,276	54,023
DEPRECIATION			
At 1 April 2023	45,385	3,051	48,436
Charge for year	1,341	225	1,566
At 31 March 2024	46,726	3,276	50,002
NET BOOK VALUE			
At 31 March 2024	4,021	-	4,021
At 31 March 2023	5,362	225	5,587

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	26,456	36,196
Pension Control Account	1,912	729
Prepayments	1,357	1,172
Other Debtors	14,967	10,433
	44,692	48,530

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	8,577	9,261
Other creditors and accruals	2,040	3,506
Net Wages Control Account	15,310	-
Deferred Income	2,447	4,894
	28,374	17,661

Deferred Income

Deferred income represents income received from contributing agencies where the contribution was restricted to a fixed time period project which extends beyond the current financial year. Income is deferred on the basis that the contribution was to the project as a whole, the time period of the project was fully disclosed to the contributing agencies and that time period is certain.

The deferred income carried forward is analysed as follows:

	2024 £	2023 £
Opening balance	4,894	7,341
Movement in the year	(2,447)	(2,447)
Deferred income carried forward	2,447	4,894

Deferred income analysed by project:

	2024 £	2023 £
Unrestricted - Grant for Caravan	2,447	4,894

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	4,021	-	4,021	5,587
Current assets	177,963	-	177,963	157,124
Current liabilities	(28,374)	-	(28,374)	(17,661)
	<u>153,610</u>	<u>-</u>	<u>153,610</u>	<u>145,050</u>

17. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	102,103	8,560	(3,546)	107,117
Designated Fund	42,947	-	3,546	46,493
	<u>145,050</u>	<u>8,560</u>	<u>-</u>	<u>153,610</u>
TOTAL FUNDS	<u>145,050</u>	<u>8,560</u>	<u>-</u>	<u>153,610</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,653	(264,093)	8,560
Restricted funds			
Mary Homfray Grant	5,000	(5,000)	-
TOTAL FUNDS	<u>277,653</u>	<u>(269,093)</u>	<u>8,560</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	100,566	(501)	2,038	102,103
Designated Fund	44,985	-	(2,038)	42,947
	<u>145,551</u>	<u>(501)</u>	<u>-</u>	<u>145,050</u>
TOTAL FUNDS	<u>145,551</u>	<u>(501)</u>	<u>-</u>	<u>145,050</u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	266,348	(266,849)	(501)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>266,348</u>	<u>(266,849)</u>	<u>(501)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	100,566	8,059	(1,508)	107,117
Designated Fund	44,985	-	1,508	46,493
	<hr/>	<hr/>	<hr/>	<hr/>
	145,551	8,059	-	153,610
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>145,551</u>	<u>8,059</u>	<u>-</u>	<u>153,610</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	539,001	(530,942)	8,059
Restricted funds			
Mary Homfray Grant	5,000	(5,000)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>544,001</u>	<u>(535,942)</u>	<u>8,059</u>

Analysis of Designated Funds

	2024 £	2023 £
Funds set aside for write down of fixed assets	4,021	5,587
Funds set aside from caravan rental surplus	42,472	37,360
	<hr/>	<hr/>
Designated funds	<u>46,493</u>	<u>42,947</u>

Surpluses generated from the caravan hire have been set aside to assist with the purchase of a replacement caravan in future years.

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

18. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised as an expense in relation to defined contribution plans was £2,947. At the 31st March 2024 there was a pension debtor of £1,912 (2023: £729).

19. RELATED PARTY DISCLOSURES

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

20. CONTROL

The Charity is controlled by its directors/trustees.

21. GIFTS IN KIND

Volunteer time

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them. The number of hours contributed by volunteers in the year was 310 (2023: 80).

TRINITY CARE AND SUPPORT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	300	700
Grants	7,447	25,428
	<hr/> 7,747	<hr/> 26,128
Other trading activities		
Caravan Hire	13,262	6,527
TCC Craft Club	1,423	569
Private Sitting	252,461	228,161
Rental Income	-	681
	<hr/> 267,146	<hr/> 235,938
Investment income		
Deposit account interest	2,386	919
Other income		
Other income	374	3,363
	<hr/>	<hr/>
Total incoming resources	277,653	266,348
EXPENDITURE		
Charitable activities		
Wages	212,030	214,730
Social security	6,642	8,562
Pensions	2,947	4,843
Other costs	21,894	16,645
Bad debts	3,413	-
	<hr/> 246,926	<hr/> 244,780
Support costs		
Information technology		
Communications & IT	2,054	2,397
Other		
Insurance	3,885	3,391
Sundries	-	433
General office costs	78	1,403
Premises costs	8,160	6,402
Plant and machinery	1,566	1,919
	<hr/> 13,689	<hr/> 13,548
Governance costs		
Independent examiners' remuneration	2,190	1,890
Carried forward	2,190	1,890

This page does not form part of the statutory financial statements

TRINITY CARE AND SUPPORT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Governance costs		
Brought forward	2,190	1,890
Legal & professional fees	4,234	4,234
	<u>6,424</u>	<u>6,124</u>
Total resources expended	<u>269,093</u>	<u>266,849</u>
Net income/(expenditure)	<u><u>8,560</u></u>	<u><u>(501)</u></u>

This page does not form part of the statutory financial statements

TRINITY CARE AND SUPPORT

England & Wales - Charity number 1126380

Accounts

REGISTERED COMPANY NUMBER: 06629868 (England and Wales)
REGISTERED CHARITY NUMBER: 1126380

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
TRINITY CARE AND SUPPORT

Baker Knogle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

TRINITY CARE AND SUPPORT

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FOR THE YEAR ENDED 31 MARCH 2023

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TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The trustee report includes the directors' report as required by company law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To relieve and assist carers who live in the County Borough of Bridgend by providing support to Individuals to access social and leisure opportunities in their local and wider communities. Within our Activity Clubs we provide a safe and caring environment which enables individuals to develop new and improve existing skills by engaging in a variety of activities and workshops. Trinity Care & Support (TC&S) work in partnership with other organisations and use local facilities in their near and wider communities, promoting inclusion as equal and valued citizens; to support individuals in broadening their experience and extending their life skills, enhancing their quality of life and promoting health and well-being. The organisation is currently on the Bridgend County Borough Council list of providers to provide a respite/support service to Individuals with a learning disability, and their Carers.

Public benefit

The Trustees are aware that the Charity has a responsibility under the Charities Act to demonstrate that it has charitable aims that meet the public benefit requirement and are therefore charitable. The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit and comply with s17 Charities Act 2011 in respect of having due regard to public benefit when considering, planning and implementing the activities of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year to 31st March 2023, has finally seen services return to some degree of normality, following some difficult Covid years. It is now the aim of the charity continue and grow its service provision.

We have maintained our registration with the Care Inspectorate for Wales, and reports of Inspectors and Borough Contract managers have once again been positive.

TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Financial position

The Charity has had a difficult year with expenditure rising for fixed costs & wages totalling K£267 - the highest level to date while income was like the previous year, resulting in an overall small loss of £500 for this financial year ending 31/03/2023 (a change of -K£16). This relatively small loss was a relief as our financial package had indicated a much higher loss until the accountants reconciled our accounts. WAG Covid assistance helped the income by K£23, however this funding ceased after the first few months of the period. The direction of TCS operations shifted to include domiciliary care as per our new BCBC contract. With domiciliary care it became apparent that the wages & mileage increased from carrying out many short visits as staff were spending more time travelling between clients and had to be recompensed while the income was for the time worked. Staff numbers have dropped by a third (only the caring side). Fixed costs have risen with ongoing & new monthly packages to run the business but deemed necessary to run TCS day operations (including domiciliary care) efficiently.

Income

Income was on 2021/22 levels (K£266), fortunately boosted by the last of the WAG Covid funding.

Private client rates were increased after review, and will continue to be closely monitored to see if changes are required in 23/24.

Donations are reduced and there have been no other major sources of income.

Debtors

Debtors were higher at the end of this period by K£32, despite being monitored & pursued closely, due to very slower than usual payment from one major client. There was a rise of K£32 in the financial statement for Trade debtors. The cash at bank subsequently is K£43.6 less.

Trinity's Rest caravan operated through 2022 returning virtually no income (after Parkdean fees were deducted) as TCS took a decision to follow up a request from local councils with a project to assist families in need have a break at Trecco - which was the principle objective of the caravan project when donated money initially to fund this. This obviously heavily displaced full price rate rentals for this project when our caravan is let out by Parkdean as part of our contract with the site owner when not required by TCS.

The club at Tondu did not operate this year so there again was no financial effect.

Expenditure

Total expenditure for the FY was K£267 with employment costs being the largest item (85%). Wages were increased to all staff to assist towards the unexpected cost of living increases and the re-introduction of a Registered Manager had an effect too as the day staff numbers returned to normal- up K£11.9 on previous year overall. Also, following the Ukrainian conflict with car fuel costs rising rapidly, TCS moved swiftly to increase the mileage rate for to negate this burden. The necessary change of business practice to include domiciliary work (as per BCBC contract) has affected the bottom line as the payable travel element (time between clients & mileage distance) is higher for this type of short stay compared to being with one client for a long stay.

To assist day staff with the increased demands of staff organisation to assist with domiciliary care rota planning.

Engagement with Peninsula (HR & HS specialist for expert advice & involvement) and E-learning package (to keep our staff up to date with necessary modules) both continue. Supplier of E-learning package to be reviewed soon for cost and training needs effectiveness.

Trinity church engaged with TCS requesting a rent increase for the facilities used by TCS for club use last year. While TCS expenditure is rising, this request had to be taken into consideration as the church itself is facing serious financial difficulties mainly from its soaring energy costs. On review, TCS rent had not increased for many years, and was low with respect to commercial rates. An offer to increase the rent by 50% from 01/01/23 was made & backdated as the reality is that both the Church's finances and those of TC&S could potentially be under threat without a swift resolution. Office costs from IT are up to remove PC issues from an ex-employee, upgrade office equipment and keep office PC software up to date including a change to Microsoft Outlook as deemed necessary.

In conclusion

TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The increasing expenditure not being met by income is a concern for 2022 however reserves are still healthy. This year's small deficit has come from TCS reserves & TCS are thankful it was not higher. The ever increasing monthly outlays (including necessary fixed costs) in this financial scene is being monitored. Wage & rates will have to continue to be addressed through the current times of inflation concerns, mileage rates continue at the higher rate set despite reduced fuel costs. Any efficiencies in staff utilisation must be taken up. The need for the construction of a formal reserves policy (previously discussed with our accountants) to prepare TCS for the future has now become a priority & requires their expertise & input.

Reserves policy

At present, the charity has no formal reserve policy. A reserves policy is being prepared by the trustees.

Free reserves at 31/03/2023 were £102,103 (2022: £100,566).

FUTURE PLANS

The successful award of the BCBC tender will allow TCS to further move forward with improved rates for our services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision-making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills.

Organisational structure

Trustees are appointed by the board of trustees and serve for two years after which period they may put themselves forward for re-appointment. The trustees meet bi-monthly. The charity is governed by a Constitution adopted December 1994.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06629868 (England and Wales)

Registered Charity number

1126380

Registered office

Trinity Church
John Street
Porthcawl
Bridgend
CF36 3DT

Trustees

D J Hemfrey Treasurer
Ms J J Rowlands
Rev G W Sollis Chair
Ms H S Williams
Ms M A Wass
Mrs J Parish

Registered manager: Mrs T Young (from 8th August 2022)

Company Secretary

Ms J L F Shirley

TRINITY CARE AND SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

R.I. Knoyle ACA FCCA
Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Rev G W Sollis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TRINITY CARE AND SUPPORT**

Independent examiner's report to the trustees of Trinity Care And Support ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

R.I. Knoyle ACA FCCA
The Institute of Chartered Accountants in England and Wales

Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Date:

TRINITY CARE AND SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	26,128	-	26,128	31,593
Other trading activities	4	235,938	-	235,938	229,073
Investment income	5	919	-	919	7
Other income		3,363	-	3,363	312
Total		<u>266,348</u>	<u>-</u>	<u>266,348</u>	<u>260,985</u>
EXPENDITURE ON					
Charitable activities					
Training and Care Activities	6	<u>266,849</u>	<u>-</u>	<u>266,849</u>	<u>245,558</u>
NET INCOME/(EXPENDITURE)		(501)	-	(501)	15,427
RECONCILIATION OF FUNDS					
Total funds brought forward		145,551	-	145,551	130,124
TOTAL FUNDS CARRIED FORWARD		<u>145,050</u>	<u>-</u>	<u>145,050</u>	<u>145,551</u>

The notes form part of these financial statements

TRINITY CARE AND SUPPORT

BALANCE SHEET
31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	5,587	7,506
CURRENT ASSETS			
Debtors	13	48,531	16,580
Cash at bank		108,594	152,279
		<u>157,125</u>	<u>168,859</u>
CREDITORS			
Amounts falling due within one year	14	(17,662)	(30,814)
		<u>139,463</u>	<u>138,045</u>
NET CURRENT ASSETS			
		<u>139,463</u>	<u>138,045</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		145,050	145,551
		<u>145,050</u>	<u>145,551</u>
NET ASSETS		<u>145,050</u>	<u>145,551</u>
FUNDS	16		
Unrestricted funds		145,050	145,551
TOTAL FUNDS		<u>145,050</u>	<u>145,551</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

.....
G W Sollis - Trustee

The notes form part of these financial statements

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 directors are the trustees and they form a board of trustees which sets the strategic direction of the charity and monitors the performance of the charity against its goals. The aims and objectives and rules for governance are set out in the Memorandum and Articles of Association.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary 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.

Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. 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.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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.

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.

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Expenditure

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 fixed assets

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

Caravan	- 25% on reducing balance
Equipment	- 25% on reducing balance

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

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.

The charity complies with the auto-enrolment regime, by operating a pension scheme with Now Pensions. Contributions are recognised as an expense in the period in which they fall due.

Going concern

There are no material uncertainties about the charity's ability to continue. The trustees have considered the anticipated income and their expected costs for the forthcoming twelve months and are confident they have sufficient cashflow reserves to meet all liabilities as they fall due.

For this reason, the trustees continue to adopt the going concern basis for preparing the financial statements.

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	700	250
Grants	25,428	31,343
	<u>26,128</u>	<u>31,593</u>

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

	2023	2022
	£	£
Caravan Grant	2,447	2,447
HMRC Furlough Grant	-	5,307
WG Covid Grants	3,507	11,829
WG Carers Grant	19,474	11,760
	<u>25,428</u>	<u>31,343</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Caravan Hire	6,527	15,245
TCC Craft Club	569	322
Private Sitting	228,161	212,418
Rental Income	681	1,088
	<u>235,938</u>	<u>229,073</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	919	7
	<u>919</u>	<u>7</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Training and Care Activities	<u>244,780</u>	<u>22,069</u>	<u>266,849</u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

7. SUPPORT COSTS

	Information technology	Other	Governance costs	Totals
	£	£	£	£
Training and Care Activities	<u>2,397</u>	<u>13,548</u>	<u>6,124</u>	<u>22,069</u>

Support costs, included in the above, are as follows:

	2023	2022
	Training and Care Activities	Total activities
	£	£
Communications & IT	2,397	878
Insurance	3,391	3,042
Sundries	433	421
General office costs	1,403	1,105
Premises costs	6,402	5,591
Depreciation of tangible fixed assets	1,919	2,502
Independent examiners' remuneration	1,890	1,890
Legal & professional fees	4,234	906
	<u>22,069</u>	<u>16,335</u>

8. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Independent examiners fee	1,890	1,890
Depreciation - owned assets	<u>1,919</u>	<u>2,502</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	214,730	206,456
Social security costs	8,562	7,021
Other pension costs	4,843	2,754
	<u>228,135</u>	<u>216,231</u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. STAFF COSTS - continued

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

	2023	2022
Administration staff	3	3
Operational staff	14	21
	<u>17</u>	<u>24</u>

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

There are no high paid staff.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £38,230 (2022: £27,244).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,833	11,760	31,593
Other trading activities	229,073	-	229,073
Investment income	7	-	7
Other income	312	-	312
Total	<u>249,225</u>	<u>11,760</u>	<u>260,985</u>
EXPENDITURE ON			
Charitable activities			
Training and Care Activities	233,798	11,760	245,558
NET INCOME	15,427	-	15,427
RECONCILIATION OF FUNDS			
Total funds brought forward	130,124	-	130,124
TOTAL FUNDS CARRIED FORWARD	<u>145,551</u>	<u>-</u>	<u>145,551</u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. TANGIBLE FIXED ASSETS

	Caravan £	Equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	50,747	3,276	54,023
DEPRECIATION			
At 1 April 2022	43,597	2,920	46,517
Charge for year	1,788	131	1,919
At 31 March 2023	45,385	3,051	48,436
NET BOOK VALUE			
At 31 March 2023	5,362	225	5,587
At 31 March 2022	7,150	356	7,506

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	36,196	4,021
Prepayments	1,172	12,559
Other Debtors	11,163	-
	48,531	16,580

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	9,262	-
Other creditors and accruals	3,506	23,473
Deferred Income	4,894	7,341
	17,662	30,814

Deferred Income

Deferred income represents income received from contributing agencies where the contribution was restricted to a fixed time period project which extends beyond the current financial year. Income is deferred on the basis that the contribution was to the project as a whole, the time period of the project was fully disclosed to the contributing agencies and that time period is certain.

The deferred income carried forward is analysed as follows:

	2023 £	2022 £
Opening balance	7,341	9,788
Movement in the year	(2,447)	(2,447)
Deferred income carried forward	4,894	7,341

Deferred income analysed by project:

	2023 £	2022 £
Unrestricted - Grant for Caravan	4,894	7,341

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	5,587	-	5,587	7,506
Current assets	157,125	-	157,125	168,859
Current liabilities	(17,662)	-	(17,662)	(30,814)
	<u>145,050</u>	<u>-</u>	<u>145,050</u>	<u>145,551</u>

16. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	100,566	(501)	2,038	102,103
Designated Fund	44,985	-	(2,038)	42,947
	<u>145,551</u>	<u>(501)</u>	<u>-</u>	<u>145,050</u>
TOTAL FUNDS	<u>145,551</u>	<u>(501)</u>	<u>-</u>	<u>145,050</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	266,348	(266,849)	(501)
	<u>266,348</u>	<u>(266,849)</u>	<u>(501)</u>
TOTAL FUNDS	<u>266,348</u>	<u>(266,849)</u>	<u>(501)</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	93,664	15,427	(8,525)	100,566
Designated Fund	36,460	-	8,525	44,985
	<u>130,124</u>	<u>15,427</u>	<u>-</u>	<u>145,551</u>
TOTAL FUNDS	<u>130,124</u>	<u>15,427</u>	<u>-</u>	<u>145,551</u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,225	(233,798)	15,427
Restricted funds			
WG Carers Fund	11,760	(11,760)	-
TOTAL FUNDS	<u>260,985</u>	<u>(245,558)</u>	<u>15,427</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	93,664	14,926	(6,487)	102,103
Designated Fund	36,460	-	6,487	42,947
	<u>130,124</u>	<u>14,926</u>	<u>-</u>	<u>145,050</u>
TOTAL FUNDS	<u>130,124</u>	<u>14,926</u>	<u>-</u>	<u>145,050</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	515,573	(500,647)	14,926
Restricted funds			
WG Carers Fund	11,760	(11,760)	-
TOTAL FUNDS	<u>527,333</u>	<u>(512,407)</u>	<u>14,926</u>

TRINITY CARE AND SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

16. MOVEMENT IN FUNDS - continued

Analysis of Designated Funds

	2023	2022
	£	£
Funds set aside for write down of fixed assets	5,587	7,625
Funds set aside from caravan rental surplus	37,360	37,360
	<hr/>	<hr/>
Designated funds	42,947	44,985
	<hr/> <hr/>	<hr/> <hr/>

Surpluses generated from the caravan hire have been set aside to assist with the purchase of a replacement caravan in future years.

17. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised as an expense in relation to defined contribution plans was £4,843. At the 31st March 2023 there was a pension debtor of £729.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

19. CONTROL

The Charity is controlled by its directors/trustees.

20. GIFTS IN KIND

Volunteer time

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them. The number of hours contributed by volunteers in the year was 80.

TRINITY CARE AND SUPPORT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	700	250
Grants	25,428	31,343
	<hr/>	<hr/>
	26,128	31,593
Other trading activities		
Caravan Hire	6,527	15,245
TCC Craft Club	569	322
Private Sitting	228,161	212,418
Rental Income	681	1,088
	<hr/>	<hr/>
	235,938	229,073
Investment income		
Deposit account interest	919	7
Other income		
Other income	3,363	312
	<hr/>	<hr/>
Total incoming resources	266,348	260,985
 EXPENDITURE		
Charitable activities		
Wages	214,730	206,456
Social security	8,562	7,021
Pensions	4,843	2,754
Other costs	16,645	12,992
	<hr/>	<hr/>
	244,780	229,223
Support costs		
Information technology		
Communications & IT	2,397	878
Other		
Insurance	3,391	3,042
Sundries	433	421
General office costs	1,403	1,105
Premises costs	6,402	5,591
Plant and machinery	1,919	2,502
	<hr/>	<hr/>
	13,548	12,661
Governance costs		
Independent examiners' remuneration	1,890	1,890
Carried forward	1,890	1,890

This page does not form part of the statutory financial statements

TRINITY CARE AND SUPPORT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Governance costs		
Brought forward	1,890	1,890
Legal & professional fees	4,234	906
	<u>6,124</u>	<u>2,796</u>
Total resources expended	<u>266,849</u>	<u>245,558</u>
Net (expenditure)/income	<u>(501)</u>	<u>15,427</u>

This page does not form part of the statutory financial statements

TRINITY CARE AND SUPPORT

England & Wales - Charity number 1126380

Accounts

Company Registration Number: 06629868

Charity Registration Number: 1126380

**Trinity Care and Support
Company Limited by Guarantee
Unaudited Financial Statements**

**For the year ended
31 March 2022**

Trinity Care and Support

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Trinity Care and Support

Company Limited by Guarantee

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

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The trustee report includes the directors' report as required by company law.

Reference and administrative details

Registered charity name	Trinity Care and Support
Charity registration number	1126380
Company registration number	6629868
Principal office and registered office	Trinity Church John Street Porthcawl Bridgend CF36 3DT
The Trustees	Rev G W Sollis - Chairman Mr D Hemfrey - Treasurer Mrs J Parish Miss J J Rowlands Mrs H S Williams M Wass (appointed 1st July 2020)
Company secretary	Mrs J L F Shirley
Registered manager:	Mrs T Young (from 8th August 2022)
Independent examiner	R I Knoyle FCCA ACA Baker Knoyle Accountancy Limited Davell House 1 Heol Mostyn Village Farm Industrial Estate Pyle Bridgend CF33 6BJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees are appointed by the board of trustees and serve for two years after which period they may put themselves forward for re-appointment. The trustees meet bi-monthly. The charity is governed by a Constitution adopted December 1994.

Trinity Care and Support

Company Limited by Guarantee

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

Year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

To relieve and assist carers who live in the County Borough of Bridgend by providing support to Individuals to access social and leisure opportunities in their local and wider communities. Within our Activity Clubs we provide a safe and caring environment which enables individuals to develop new and improve existing skills by engaging in a variety of activities and workshops. Trinity Care & Support (TC&S) work in partnership with other organisations and use local facilities in their near and wider communities, promoting inclusion as equal and valued citizens; to support individuals in broadening their experience and extending their life skills, enhancing their quality of life and promoting health and well-being. The organisation is currently on the Bridgend County Borough Council list of providers to provide a respite/support service to Individuals with a learning disability, and their Carers.

ACHIEVEMENTS AND PERFORMANCE

The year to 31st March 2022, continued to be affected by the Covid-19 pandemic, although to a lesser extent than during the previous financial year.

We continued to be in receipt of some furlough grant support, although most staff had now returned to normal working patterns.

We have maintained our registration with the Care Inspectorate for Wales, and reports of Inspectors and Borough Contract managers have once again been positive.

FINANCIAL REVIEW

The charity has had a better year financially following the relaxation in Covid regulations. This allowed a return to some degree of normality operations wise, with income switching from furlough and grants, to invoicing for work with clients. The loss of £6.6k for the 2021 financial year, has been followed by 2022 yielding a surplus of £15k. Income for the year is up towards previous no Covid years, while expenditure is at similar levels. Employment costs account for 87% of TCS expenditure, with wage rates being increased from annual awards and to retain and attempt to attract new staff.

Trinity Care and Support

Company Limited by Guarantee

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

Year ended 31 March 2022

Income

Income was up by £45k to £261k with the sources of income reverting towards our usual pattern, still affected by the pandemic but to a lesser extent. As in previous years, work was carried out to take up all offers of business help where TCS met eligibility criteria. The restarting of TCS club resulted in income being received for the latter part of the year. Ad hoc payments for staff (eg WAG COVID payments) were applied for and passed on through staff wages which gave rise to extra income and also wage expenditure. The hourly rate uplift of £1 per hour from WAG continued through all of 2021. Furlough arrangements with HMRC were still being paid to a lesser extent, only in Q1 2021 totalling £5.3k. BAVO grants were applied for and used to fund care staff covering some of the office workload.

Debtors, which were high in 2021, improved by £12k.

Trinity's Rest caravan operated throughout 2021, returning £15.2k income, and after Parkdean fees of £5.2k, resulted in a surplus of £10k.

Expenditure

Total expenditure for the financial year was £245,558. Employment costs are the largest expenditure. Long term sickness of a key staff member and covering costs resulting in an amicable parting agreement was an increased expense. Wages were increased to all staff, for carers an over the minimum hourly rate was implemented, and further increased to align with the sector rates. HR involvement was needed to conclude this agreement, and this prompted TCS to engage with Peninsula (HR & HS specialist for expert advice and involvement), a monthly contract was agreed as the board felt that in current conditions access to their specialists was the way forward despite the ongoing cost. There are other benefits from this contract for day staff wellbeing/monitoring our documentation. To improve staff training a decision was made to take on an E-Learning package where all staff could engage with necessary and other modules required to keep our staff up to date - again a modest outlay but it is hoped that this will reduce face to face training costs. Frontline staff were awarded one-off payments from WAG which were received by TCS and passed on to employees via the payroll. Fixed costs for insurance/rent/accounts etc., have all increased too.

Reserves

At present, the charity has no formal reserve policy. A reserves policy is being prepared by the trustees. Free reserves at 31/03/2022 were £100,566 (£93,664).

PLANS FOR FUTURE PERIODS

The successful award of the BCBC tender renewal at the end of 2021 financial year was well received, and allows TCS to move forward with improved rates for our services. Wage and mileage rates will continue to be monitored through the current times of living with cost of living and energy price hikes.

Trinity Care and Support

Company Limited by Guarantee

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

Year ended 31 March 2022

PUBLIC BENEFIT

We have complied with the duty in section 17 of the Charities Act to have regard to guidance published by the Commission in respect of our duty to provide public benefit.

SMALL COMPANY PROVISIONS

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

The trustees' annual report was approved on ^{17th} ~~13th~~ Dec 2022 and signed on behalf of the board of trustees by:



Rev G W Sollis - Chairman

Trinity Care and Support

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Trinity Care and Support

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Trinity Care and Support ('the charity') for the year ended 31 March 2022.

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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination, because I am a registered member of the Institute of Chartered Accountants in England and Wales, 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)

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.

R I Knoyle FCCA ACA
Baker Knoyle Accountancy Limited
Chartered Accountants

Davell House
1 Heol Mostyn
Village Farm Industrial Estate
Pyle
Bridgend
CF33 6BJ

Trinity Care and Support

Statement of Financial Activities (including income and expenditure account)

31st March 2022

	Note	2022			2021
		Unrestricted funds £	Restricted funds	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	19,833	11,760	31,593	83,168
Other trading activities	6	229,385		229,385	132,499
Investment income	7	7		7	162
Total income		249,225	11,760	260,985	215,829
Expenditure					
Expenditure on charitable activities	8,9	233,798	11,760	245,558	222,450
Total expenditure		233,798	11,760	245,558	222,450
Net income/(expenditure) and net movement in funds					
		15,427	-	15,427	(6,621)
Reconciliation of funds					
Total funds brought forward		130,124		130,124	136,745
Total funds carried forward	20	145,551	-	145,551	130,124

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 8 to 15 form part of these financial statements.

Trinity Care and Support

Company Number 06629868

Statement of Financial Position

31 March 2022

		2022		2021
		£	£	£
Fixed assets				
Tangible fixed assets	16		7,506	10,008
Current assets				
Debtors	17	16,580		19,891
Cash at bank and in hand		<u>152,279</u>		<u>132,479</u>
		168,859		152,369
Creditors: amounts falling due within one year	18	<u>30,814</u>		<u>32,254</u>
Net current assets			<u>138,045</u>	<u>120,115</u>
Net assets			<u>145,551</u>	<u>130,123</u>
Funds of the charity				
Unrestricted funds			<u>145,551</u>	<u>130,123</u>
Total charity funds	20		<u>145,551</u>	<u>130,123</u>

For the year ending 31 March 2022 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.

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



Rev G W Sollis - Chairman
Director

The notes on pages 8 to 16 form part of these financial statements.

Trinity Care and Support

Notes to the Financial Statements

Year ended 31 March 2022

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 directors are the trustees and they form a board of trustees which sets the strategic direction of the charity and monitors the performance of the charity against its goals. The aims and objectives and rules for governance are set out in the Memorandum and Articles of Association.

2. Statement of compliance

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 measured at fair value through income or expenditure.

Going concern

There are no material uncertainties about the charity's ability to continue. The trustees have considered the anticipated income and their expected costs for the forthcoming twelve months and are confident they have sufficient cashflow reserves to meet all liabilities as they fall due.

For this reason, the trustees continue to adopt the going concern basis for preparing the financial statements.

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.

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.

Trinity Care and Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully 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. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Trinity Care and Support

Notes to the Financial Statements (continued)

Year ended 31 March 2022

3. Accounting policies (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Fixtures & Fittings	- 25% reducing balance
Equipment	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Pension contributions

The charity complies with the auto-enrolment regime, but operating a pension scheme with Now Pensions. Contributions are recognised as an expense in the period in which they fall due.

Going concern

The financial statements have been prepared on a going concern basis, as the trustees believe that no material uncertainties exist.

4. Limited by guarantee

The company is limited by guarantee and therefore does not have any authorised or issued share capital.

Trinity Care and Support

Notes to the Financial Statements (continued)

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations				
Local donations	250		250	1,672
			-	
Grants				
Caravan grant	2,447		2,447	3,263
Furlough income	5,307		5,307	47,783
Covid related grants	11,829		11,829	30,450
WAG Carers Fund		11,760	11,760	
	19,833	11,760	31,593	83,168

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Caravan hire	15,245		15,245	4,061
BCBC contract	-		-	2,428
Tondu day club			-	177
Sundry income	313		313	-
Rental income	1,088		1,088	-
TCC craft club	322		322	63
Private sitting	212,418		212,418	125,770
	229,385	-	229,385	132,499

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank interest receivable	7		7	162

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Training and care activities	217,607	11,760	229,367	207,758
Support costs	16,191		16,191	14,692
	233,798	11,760	245,558	222,450

Trinity Care and Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Training and care activities	229,223	13,539	242,762	220,710
Governance costs		2,796	2,796	1,740
	<u>229,223</u>	<u>16,335</u>	<u>245,558</u>	<u>222,450</u>

10. Analysis of support costs

	2022	2021
	£	£
Premises	5,591	5,108
Communications and IT	878	849
General office	1,105	722
Governance costs	2,796	1,740
Depreciation	2,502	3,337
Insurance	3,042	2,936
Other costs	422	-
	<u>16,335</u>	<u>14,692</u>

11. Net income

Net income is stated after charging/(crediting):

	2021	2021
	£	£
Depreciation of tangible fixed assets	<u>2,502</u>	<u>3,337</u>

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,890</u>	<u>1,740</u>

Trinity Care and Support

Notes to the Financial Statements (continued)

Year ended 31 March 2022

13. Staff costs

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

	2022	2021
	£	£
Wages and salaries	206,456	189,303
Employer National Insurance	7,021	5,079
Employer contributions to pension plans	2,754	2,552
Other staff costs	2,250	
	<u>218,481</u>	<u>196,934</u>

The average head count of employees during the year was 24 (2021: 23). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of administrative staff	3	3
Number of operational staff	21	21
	<u>24</u>	<u>24</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £27,244 (2021: £25,007).

14. Trustee remuneration and expenses

No remuneration was received by the trustees during the year (2021: £nil)

No trustees had expenses reimbursed during the year (2021: £nil).

15. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Trinity Care and Support

Notes to the Financial Statements (continued)

Year ended 31 March 2022

16. Tangible fixed assets

	Caravan £	Equipment £	Total £
Cost			
At 1 April 2021	50,747	3,276	54,023
At 31 March 2022	<u>50,747</u>	<u>3,276</u>	<u>54,023</u>
Depreciation			
At 1 April 2021	41,214	2,801	44,015
Charge for the year	2,383	119	2,502
At 31 March 2022	<u>43,597</u>	<u>2,920</u>	<u>46,517</u>
Carrying amount			
At 31 March 2022	<u>7,150</u>	<u>356</u>	<u>7,506</u>
At 31 March 2021	<u>9,533</u>	<u>475</u>	<u>10,008</u>

17. Debtors

	2022 £	2021 £
Trade debtors	4,021	15,951
Other debtors	12,559	3,940
	<u>16,580</u>	<u>19,891</u>

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Social security and other taxes	-	374
Other creditors	30,814	31,880
	<u>30,814</u>	<u>32,254</u>

19. 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 £2,754 (2021: £2,552)

Trinity Care and Support

Notes to the Financial Statements (continued)

Year ended 31 March 2022

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfer Between Funds £	At 31 March 2022 £
Unrestricted Funds	93,664	260,985	245,558	(8,525)	100,566
Restricted funds - Welsh Government					
Carer Payments	-	11,760	11,760		-
Designated Funds	36,460			8,525	44,985
	<u>130,124</u>	<u>260,985</u>	<u>245,558</u>	<u>-</u>	<u>145,551</u>

Designated funds comprise of the following:

Funds set aside for write down of fixed assets	7,625
Funds set aside from caravan rental surpluses	37,360
	<u>44,985</u>

Surpluses generated from the caravan hire have been set aside to assist with the purchase of a replacement caravan in future years.

21. Analysis of charitable funds for the year ended 31st March 2021

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfer Between Funds £	At 31 March 2021 £
Unrestricted Funds	96,737	215,829	222,450	3,548	93,664
Designated Funds	40,008			(3,548)	36,460
	<u>136,745</u>	<u>215,829</u>	<u>222,450</u>	<u>-</u>	<u>130,124</u>

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Tangible fixed assets	7,506	-	7,506	10,008
Current assets	168,859	-	168,859	152,370
Creditors less than 1 year	(30,814)	-	(30,814)	(32,254)
Net assets	<u>145,551</u>	<u>-</u>	<u>145,551</u>	<u>130,124</u>

23. Related parties

There have been no related party transactions during the year (2021: £nil).

Trinity Care and Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

24. Comparative figures for the Statement of Financial Activities

	2021		2020
	Unrestricted funds £	Total funds £	Total funds £
Income and endowments			
Donations and legacies	83,168	83,168	6,204
Other trading activities	132,499	132,499	252,202
Investment income	162	162	333
Total income	<u>215,829</u>	<u>215,829</u>	<u>258,739</u>
Expenditure			
Expenditure on charitable activities	<u>222,450</u>	<u>222,450</u>	<u>243,573</u>
Total expenditure	<u>222,450</u>	<u>222,450</u>	<u>243,573</u>
Net (expenditure)/income and net movement in funds	<u>(6,621)</u>	<u>(6,621)</u>	<u>15,166</u>
Reconciliation of funds			
Total funds brought forward	136,745	136,745	121,580
Total funds carried forward	<u>130,124</u>	<u>130,124</u>	<u>136,745</u>

25. Control

The Charity is controlled by its directors/trustees.

TRINITY CARE AND SUPPORT

England & Wales - Charity number 1126380

Accounts

Company Registration Number: 06629868

Charity Registration Number: 1126380

**Trinity Care and Support
Company Limited by Guarantee
Unaudited Financial Statements**

**For the year ended
31 March 2020**

Trinity Care and Support

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2020

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Trinity Care and Support

Company Limited by Guarantee

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

Year ended 31 March 2020

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 2020.

Reference and administrative details

Registered charity name Trinity Care and Support

Charity registration number 1126380

Company registration number 6629868

Principal office and registered office Trinity Church
John Street
Porthcawl
Bridgend
CF36 3DT

The Trustees Rev G W Sollis - Chairman
Mr D Hemfrey - Treasurer
Mrs J Parish
Miss J J Rowlands
Mrs H S Williams

Company secretary Mrs J L F Shirley

Independent examiner R I Knogle FCCA ACA
Baker Knogle Accountancy Limited
1 Heol Mostyn
Village Farm Industrial Estate
Pyle
Bridgend
CF33 6BJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees are appointed by the board of trustees and serve for two years after which period they may put themselves forward for re-appointment. The trustees meet bi-monthly. The charity is governed by a Constitution adopted December 1994.

Trinity Care and Support

Company Limited by Guarantee

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

Year ended 31 March 2020

OBJECTIVES AND ACTIVITIES

To relieve and assist carers who live in the County Borough of Bridgend by providing support to Individuals to access social and leisure opportunities in their local and wider communities. Within our Activity Clubs we provide a safe and caring environment which enables individuals to develop new and improve existing skills by engaging in a variety of activities and workshops. Trinity Care & Support (TC&S) work in partnership with other organisations and use local facilities in their near and wider communities, promoting inclusion as equal and valued citizens; to support individuals in broadening their experience and extending their life skills, enhancing their quality of life and promoting health and well-being. The organisation is currently on the Bridgend County Borough Council list of providers to provide a respite/support service to Individuals with a learning disability, and their Carers.

ACHIEVEMENTS AND PERFORMANCE

In the year to 31 March 2020, TC&S provided support to carers within the local and wider community and also training to their staff to be able to provide the best quality support possible. We continue to operate as a charitable organisation supporting children and adults with a range of disabilities. Staff continue to work towards their QCF qualifications, and we work to ensure they have up to date and client specific training. In July 2019 we were told that we had been successful in the tendering process, becoming one of the providers on the BCBC Short Breaks Framework Agreement.

Trinity Care and Support have received a number of donations from local people, including contributions once again from the Porthcawl Buccaneers (Christmas morning swim), the Porthcawl Rotary Club, church groups and private individuals. In planning our activities for the year, we have continued to bear in mind the Charity Commission guidance on public benefit at our trustee meetings.

We have maintained our registration with the Care Inspectorate for Wales, and reports of Inspectors and Borough Contracts Managers have once again been positive.

Within the last year we have been working with a reduced staff team. Our smaller team of staff are more flexible and are working with a variety of clients. Staff have adapted well to the changes in working within the guidelines of being on the providers list.

FINANCIAL REVIEW

The Charity has had a healthy financial year (with a major change in payment for services from previous years), enabling the Charity to make an operating surplus again with increased funds available. In summary income has risen by 10% while expenditure has also increased by 9% compared to the previous year.

The Tondu Project continues to run at a loss of and following review, it was decided to continue after review meantime, as it still serves as a useful and much-loved Community Project.

Trinity's Rest caravan continues to operate, and the operating surplus made from the caravan continues to be ring-fenced for further investment in the future.

Financial amendments to TC&S room hire & facilities were subject to changes and agreement has now been reached with Trinity Church committee.

Income

Changes in the way BCBC payments were processed happened following successful award of a new contract for BCBC services.

The older payment system continued into June 19 then every TC&S job had to be invoiced separately for payment approval. This change increased office work effort in the initial setting up for the new invoicing system and still, overall, requires more input than previously. The income to TC&S became more evenly spread each month, instead the highs & lows experienced when BCBC released quarterly payments. This was a big change for TC&S as BCBC payments accounted for 94% of TC&S income.

Experience in the use of the new QuickBooks accountancy package has increased substantially but still has had ongoing teething issues at times which are gradually being reduced as time goes on - particularly with outstanding debtors' list which is requiring constant attention.

COVID enforced a drastic reduction in TCS operations in Feb/March and there was a lot of effort into decision making on staffing levels and implementing the HMRC furlough scheme for 13 support workers, with the day staff continuing to work full time to retain their services for the new future after COVID lockdowns are reduced to safe levels.

Debtors – high amount outstanding, chasing continuing.

Expenditure

The payroll expenses, which account for 82% of expenditure, have risen with the changes in working practices, wage rates.

Cost of training requirements (to meet requirements e.g. Risk Assessments) was approved as needed.

In conclusion, while 2019 was healthy, the financial future at the start of FY 2020 is unclear for TCS as lockdown tightens with no certainty of how/when TCS operations can restart & to what level. Future furlough repayments will help reduce projected losses however the need to keep day staff fully operational along with other fixed costs will certainly be a drain on TCS reserves.

We purchased much-needed staff uniforms towards the end of the financial year, plus electronic tablets for use in our Activities Clubs, which enable clients to access their favourite sites for music / YouTube videos / access to design and print pictures to colour, etc.

Reserves

At present, the charity has no formal reserve policy. A reserves policy is being prepared by the trustees. Free reserves at 31/03/2020 were £96,737.

PLANS FOR FUTURE PERIODS

In addition to our continued commitment to provide a flexible respite service for families in the Community, Trinity Care Club will continue to offer a localised Daytime Opportunities Service two days per week, plus a Saturday Drop-In Club, for up to ten adults with a learning disability, based at the community base in Trinity Church. Added to this we will continue our Friday Club at Tondou's Wesley Methodist Church. The Clubs offer a safe environment which integrates adults with a learning disability within their local community. We also continue, through an appropriate range of activities and projects, to offer volunteering opportunities and life skills training within the Church and wider community.

We work to continue to enhance the health and well-being of our members through the projects we deliver whilst raising awareness of learning disabilities, for example through the free shopping service our staff and members offer to the elderly and homebound in the local area. The TC&S team supports, advises and signposts enquiries to the professional teams within the local authority, via a referrals system or direct from the individual. Another of our aims is to re-implement our Summer Clubs during the Summer school holidays for the autistic and learning disability groups in the area.

The Direct Payments service continues to broaden to include the provision of more personal care packages to a variety of Individuals with different care needs. We continue to promote the service by taking a more direct marketing approach to potential stakeholders, including maintaining an updated online presence through the Facebook page and website. We will also continue to forge links with partnership organisations working together on assessed need for the individual to provide an improved positive learning outcome.

Following the establishment of the Tondu Activity Club at the Wesley Church Centre, we have developed a good working relationship with the Centre patrons and the wider community. We are now working to provide social inclusion activities based in and around the Centre with vulnerable adults, to help develop and maintain healthy personal relationships (both in and out of the club); helping to develop social skills, life skills and become less isolated within their community.

Trinity Care and Support's caravan in Porthcawl - 'Trinity's Rest' - is situated on a prime location at Trecco Bay Holiday Park. Although the rental from Trecco Bay provides a small profit for TC&S, last year we kept aside one week plus three long weekends in order to offer the caravan to provide a short break for Individuals in need and for those in need of emergency respite. This was carried out in conjunction with social workers in the BCBC team. This was a big success and we will continue to offer this going forward.

Small Company Provisions

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

The trustees' annual report was approved on 20th January 2021 and signed on behalf of the board of trustees by:

Rev G W Sollis - Chairman

Trinity Care and Support

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Trinity Care and Support

Year ended 31 March 2020

I report to the trustees on my examination of the financial statements of Trinity Care and Support ('the charity') for the year ended 31 March 2020.

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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of 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)

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.

R I Knogle FCCA ACA
Baker Knogle Accountancy Limited
Chartered Accountants

1 Heol Mostyn
Village Farm Industrial Estate
Pyle
Bridgend
CF33 6BJ

Trinity Care and Support

Statement of Financial Activities (including income and expenditure account)

31 March 2020

	Note	2020		2019
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	6,204	6,204	6,742
Other trading activities	6	252,202	252,202	226,866
Investment income	7	333	333	511
Total income		<u>258,739</u>	<u>258,739</u>	<u>234,119</u>
Expenditure				
Expenditure on charitable activities	8,9	243,573	243,573	219,629
Total expenditure		<u>243,573</u>	<u>243,573</u>	<u>219,629</u>
Net income and net movement in funds		<u>15,166</u>	<u>15,166</u>	<u>14,490</u>
Reconciliation of funds				
Total funds brought forward		121,580	121,580	107,090
Total funds carried forward	20	<u>136,746</u>	<u>136,746</u>	<u>121,580</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 8 to 15 form part of these financial statements.

Statement of Financial Position

31 March 2020

		2020		2019
		£	£	£
Fixed assets				
Tangible fixed assets	16		13,345	17,793
Current assets				
Debtors	17	13,535		10,440
Cash at bank and in hand		131,207		116,245
		144,742		126,685
Creditors: amounts falling due within one year	18	21,342		22,898
Net current assets			123,400	103,787
Total assets less current liabilities			13,345	17,793
Net assets			136,745	121,580
Funds of the charity				
Unrestricted funds			136,745	121,580
Total charity funds	20		136,745	121,580

For the year ending 31 March 2020 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.

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

Rev G W Sollis - Chairman
Director

The notes on pages 8 to 15 form part of these financial statements.

Trinity Care and Support

Notes to the Financial Statements

Year ended 31 March 2020

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 Trinity Church, John Street, Porthcawl, Bridgend, CF36 3DT.

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 measured at fair value through income or expenditure.

Going concern

There are no material uncertainties about the charity's ability to continue. The trustees have considered the anticipated income and their expected costs for the forthcoming twelve months and are confident they have sufficient cashflow reserves to meet all liabilities as they fall due.

For this reason, the trustees continue to adopt the going concern basis for preparing the financial statements.

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.

Trinity Care and Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully 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. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Trinity Care and Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Fixtures & Fittings	- 25% reducing balance
Equipment	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

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.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and therefore does not have any authorised or issued share capital.

Trinity Care and Support

Notes to the Financial Statements (continued)

Year ended 31 March 2020

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Local donations	1,853	1,853	941	941
Grants				
Caravan grant	4,351	4,351	5,801	5,801
	<u>6,204</u>	<u>6,204</u>	<u>6,742</u>	<u>6,742</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Caravan hire	11,980	11,980	10,781	10,781
BCBC contract	64,986	64,986	116,895	116,895
Fundraising events	24	24	1,958	1,958
Tondu day club	3,270	3,270	2,971	2,971
Care club	1,423	1,423	1,534	1,534
TCC craft club	772	772	1,089	1,089
Private sitting	169,747	169,747	91,638	91,638
	<u>252,202</u>	<u>252,202</u>	<u>226,866</u>	<u>226,866</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	333	333	511	511

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Training and care activities	225,406	225,406	201,152	201,152
Support costs	18,168	18,168	18,477	18,477
	<u>243,573</u>	<u>243,573</u>	<u>219,629</u>	<u>219,629</u>

Trinity Care and Support

Notes to the Financial Statements (continued)

Year ended 31 March 2020

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Training and care activities	225,406	16,494	241,899	217,086
Governance costs		1,674	1,674	2,543
	<u>225,406</u>	<u>18,168</u>	<u>243,573</u>	<u>219,629</u>

10. Analysis of support costs

	Support costs	2020	2019
	£	£	£
Premises	6,188	6,188	4,973
Communications and IT	1,321	1,321	684
General office	1,395	1,395	2,014
Governance costs	1,674	1,674	2,543
Depreciation	4,448	4,448	5,932
Insurance	2,981	2,981	1,716
Marketing costs	160	160	615
	<u>18,168</u>	<u>18,168</u>	<u>18,477</u>

11. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>4,448</u>	<u>5,932</u>

12. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,674	1,674
Other financial services		456
	<u>1,674</u>	<u>2,130</u>

Trinity Care and Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

13. Staff costs

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

	2020	2019
	£	£
Wages and salaries	189,990	168,710
Employer National Insurance	6,796	5,053
Employer contributions to pension plans	2,828	1,084
	<u>199,614</u>	<u>174,847</u>

The average head count of employees during the year was 23 (2019: 22). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of administrative staff	3	3
Number of operational staff	20	19
	<u>23</u>	<u>22</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £24,159 (2019: £23,929).

14. Trustee remuneration and expenses

No remuneration was received by the trustees during the year (2019: £nil)

No trustees had expenses reimbursed during the year (2019: £nil).

15. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Trinity Care and Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

16. Tangible fixed assets

	Caravan £	Equipment £	Total £
Cost			
At 1 April 2019	50,747	3,276	54,023
Additions			-
Disposals			-
At 31 March 2020	<u>50,747</u>	<u>3,276</u>	<u>54,023</u>
Depreciation			
At 1 April 2019	33,799	2,431	36,230
Charge for the year	4,237	211	4,448
Disposals			-
At 31 March 2020	<u>38,036</u>	<u>2,642</u>	<u>40,678</u>
Carrying amount			
At 31 March 2020	<u>12,711</u>	<u>634</u>	<u>13,345</u>
At 31 March 2019	<u>16,948</u>	<u>845</u>	<u>17,793</u>

17. Debtors

	2020 £	2019 £
Trade debtors	12,497	9,534
Other debtors	1,038	906
	<u>13,535</u>	<u>10,440</u>

18. Creditors: amounts falling due within one year

	2020 £	2019 £
Social security and other taxes	3,670	3,465
Other creditors	17,672	19,433
	<u>21,342</u>	<u>22,898</u>

19. 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 £2,828 (2019: £1,084)

Trinity Care and Support

Notes to the Financial Statements (continued)

Year ended 31 March 2020

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2019	Income	Expenditure	Transfer Between Funds	At 31 March 2020
	£	£	£	£	£
Unrestricted Funds	103,787	258,738	243,573	(22,215)	96,737
Designated Funds	17,793			22,215	40,008
	<u>121,580</u>	<u>258,738</u>	<u>243,573</u>	<u>-</u>	<u>136,745</u>

Designated funds comprise of the following:

Funds set aside for write down of fixed assets	13,556
Funds set aside from caravan rental surpluses	<u>26,452</u>
	<u>40,008</u>

Surpluses generated from the caravan hire have been set aside to assist with the purchase of a replacement caravan in future years.

21. Analysis of charitable funds for the year ended 31st March 2019

Unrestricted funds

	At 1 April 2018	Income	Expenditure	Transfer Between Funds	At 31 March 2019
	£	£	£	£	£
Unrestricted Funds	107,090	234,119	219,629	(17,793)	103,787
Designated Funds				17,793	17,793
	<u>107,090</u>	<u>234,119</u>	<u>219,629</u>	<u>-</u>	<u>121,580</u>

22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£
Tangible fixed assets	13,345	13,345	17,793
Current assets	144,742	144,742	126,685
Creditors less than 1 year	(21,341)	(21,341)	(22,898)
Net assets	<u>136,746</u>	<u>136,746</u>	<u>121,580</u>

23. Related parties

There have been no related party transactions during the year (2019: £nil).