

Charity registration number 1137825

Company registration number 07118015 (England and Wales)

THREE SPIRES FAMILY SUPPORT TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THREE SPIRES FAMILY SUPPORT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Davies
L K Day
N Grew
J C Halliday
J Howard
J K McCabe
S J Ockenden

Charity number

1137825

Company number

07118015

Registered office

11 City Arcade
Coventry
CV1 3HX

Independent examiner

Debra Knighton FCCA
Spencer Gardner Dickins Limited
3 Coventry Innovation Village
Cheetah Road
Coventry
CV1 2TL

THREE SPIRES FAMILY SUPPORT TRUST

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THREE SPIRES FAMILY SUPPORT TRUST

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

Report from Chair of Trustees

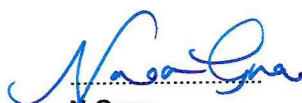
Following on from an extraordinary year of 2020 it was hoped to return to more normal pre-pandemic activities at Coffee Tots but 2021 turned out to be another year of changes and lock-downs.

Huge thanks must go again to the Management Team for yet again finding new and creative ways to adapt to a fast-changing environment as restrictions were relaxed and then reinforced throughout the year. Many hours were spent in working out risk assessments, social distancing rules and finding creative ways to support our families. The team has found ways to address the increased feelings of social isolation and anxiety of the parents, offering prebooked sessions (when possible), individual meet ups, online sessions, and courses. The new challenge of finding ways to support families who are now unsure how to emerge fully from lock down. Along with helping to understand preschoolers who have spent so much time away from other children that they need new approaches and a different kind of support.

The Financial Statement continues to demonstrate the generosity and support that we receive from individuals, charities and churches which have all continued throughout 2021 along with the government grants which have meant that Coffee Tots is currently in a good financial state. The support and generosity of local Mothers Union groups and churches donating to the hampers and goodie bags for Christmas has been particularly appreciated. The Building Blocks scheme is continuing to bring consistent benefits, along with the tireless fundraising and bid writing work done by Catherine Bartlem and Catherine Jupp, our directors, which cannot be understated and often receive high praise from the funding bodies involved.

As we move into the new year the team and trustees are facing the challenges of finding new premises and ensuring our structures are fit for the future, my thanks as always go to all the staff, both voluntary and salaried, for their hard work, dedication, patience, and humour, and for always being prepared to go the "extra mile" for the people with whom they come into contact. Thanks to all staff this year for their ongoing support and commitment. Without such an amazing group of people Coffee Tots would not have the impact that it does. My thanks also go to the Trustees for their faithfulness, support and desire to help enable the staff to do the best job that they can.

I know Coffee Tots will continue to flourish and have a positive impact on the lives of all those that it touches. We look forward to the future and all that it might hold and pray for renewed vision, direction and hope for 2022.



N Grew

Chair of Trustees

Dated: 15/9/22

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Managers Report

Objectives and activities

Three Spires Family Support Trust is a Christian charitable organisation established in 2010, which seeks to serve the community in practical ways in Coventry City Centre. Set up & run by parents who appreciate the challenges of raising small children in an increasingly isolating society, Three Spires Family Support Trust's aim is to demonstrate God's love to people who may never have encountered God or the Church. Our goal is to help parents enjoy raising their children, to feel supported and unconditionally loved and grow in confidence.

Three Spires Family Support Trust has been running a café/drop-in parenting project in Coventry City Centre called 'Coffee Tots' since October 2010. The project provides a safe and relaxed space for parents with young children offering subsidised fair-trade drinks, snacks and light lunches. A manager & volunteers are available to offer support and care for parents & their families, many of who are struggling to raise their children. Coffee Tots is staffed predominantly by parents; many of whom have themselves struggled with isolation, depression and difficult circumstances. Drawing on their own experience as parents, they are able to come alongside and support customers in a unique and caring way. All of which contributes to the welcome and acceptance that we aim to offer everyone. Alongside befriending families, we provide more structured support through our work in our support hub ReNEW. We offer courses to improve family life including art therapy, increasing self-esteem and self-worth, parenting, baby massage and introducing solids. We also run play sessions from birth to preschool age children which targets the first 1000 days of a child's life optimising their development and improving the parent/child bond.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charitable company should undertake.

Achievements and performance

Pre pandemic, Coffee Tots welcomed 50 to 70 parents every day with their young children; many of who are regulars and will refer to us as their "Coffee Tots Family", the family they never had. The year began with uncertainty due to Covid-19 pandemic restrictions, unfortunately due to the latest lockdown our buildings had to remain closed and so we continued to support our families through a number of ways:

Keeping in contact - Social isolation is a real concern for many people but many of the Coffee Tots parents don't have supportive friends or family to help keep in contact with them. Each of our support workers had a group of families that they particularly looked after; we kept in regular contact with parents through Facebook, messages, post and phone calls, to help give them someone to talk to and share their concerns, and to help them to access any further help that they might need (working in partnership with other agencies as needed). Many of our parents already struggled with their mental health and in particular anxiety, so having this regular contact proved key in helping them to practice self-care. During the lockdown at the start of the year we were supporting over 40 families in this way on a regular basis (ranging from daily to weekly contact).

Food parcels - In addition to providing Food and Fuel Bank vouchers, where needed we provided food parcels to families who can't get out of the house or those with a limited income. We also delivered items that were needed but at times were in short supply like Calpol, nappies, baby wipes and hand soap.

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

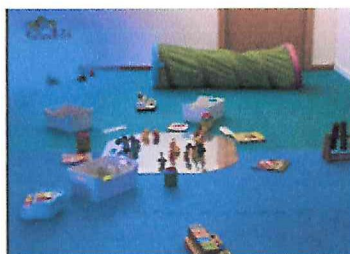
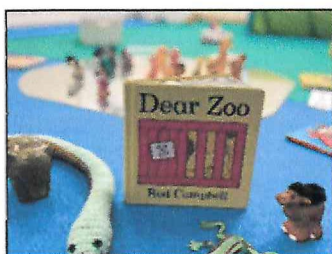
FOR THE YEAR ENDED 31 DECEMBER 2021

Surprise Gift Bags – at key times during the lockdown (Mothering Sunday and Easter) we delivered gift packages containing treats for the family, helping them to know that people care about them and providing encouragement in the monotony and isolation of the lockdown.

Providing clear concise news updates and guidance on the often changing regulations and restrictions in place. The changes in restrictions have been hard to work out especially as many of our families don't watch/read the news and so brief, clear updates have been key for helping them to know what they can/can't do.

Activity ideas - The prospect of staying in with young children is very daunting and we were worried about how families would spend their time together. Each day we posted a simple indoor play activity to inspire parents to help their children get active and have fun, each activity focuses on improving and maintaining key development skills, which enables children to continue to meet their milestones in spite of the change in environment.

In April and May although we weren't able to open the café, we were allowed to offer outdoor meet ups and indoor support groups. We arranged twice weekly meet ups in a new play area in the city centre. With up to 8 families attending each session, it gave us an opportunity to keep in touch and come alongside families as well as being a good outreach time for making contact with new families. The support groups targeted parents with babies that had been born during the pandemic, these were twice weekly nurture groups, giving parents the opportunity for the first time to meet up with other parents and for the babies to be in a play setting with other children.



In June we were allowed to open the café/drop-in (in line with local/national COVID restrictions), we offered prebooked sessions for families; where alongside the café and play area, they could access support from staff. Having pre-booked sessions enabled us to comply more easily with the relevant restrictions, as well as not being too overwhelming for families who had been spending so much time in isolation during the various lockdowns. Alongside welcoming back familiar faces, it was exciting to meet many new families, mostly parents with babies born in the last 18 months. However, we were also aware that for a number of our families, booking something in advance was not how they worked as they live very much in the moment. We continued the nurture groups for parents with young children and added in baby massage courses, toddler sensory play and art workshops for parents, these were aimed at building confidence and improving well-being in a supportive space.

In September it was with great excitement that we reopened Coffee Tots café/drop-in with families able to walk in off the street. We had anticipated that numbers attending might take a while to build but the reality was it was busy right from the start. The café is at the heart of our ministry and providing a safe space within a subsidised café setting for parents with young children with activities for children, and practical support and a listening ear for parents. We want the café to be a place where families feel supported, valued and loved. Having been closed for much of 2020 and the first half of 2021, we believed that the need for a place where families can feel supported, valued and loved is more important than ever after the isolation and hardship experienced by so many families over the last eighteen months and so we created a new post 'Café Manager' to take a lead in re-imagining and re-envisioning the café for our post pandemic world. Nigel Elvin started in this role in September ready for the reopening and together he and the team have truly made the café a safe space for struggling families, a place where they can access support and feel welcomed, valued and loved.

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Despite the Covid-19 restrictions ending we have continued to see parents struggling with poor mental health and anxiety, the end of restrictions has meant parents feel they should be leaving the house and doing more with their children but are struggling to do so. Attendance to some sessions has been sporadic as they have found it just too difficult to come along. An increase in physical ill health with Covid-19, colds, flu and other childhood illnesses such as chicken pox and hand, foot and mouth has also had an impact on attendance and reducing their resilience and increasing anxiety. Recognising these increasing struggles, we wanted to be able to provide a safe space for parents where they could take some time out from the various stresses they are facing and so as part of our Bridge Programme, we have started some new sessions: **"Cuppa, Connect, Create"**. We have appointed an artist in residence, Polly Meredith, who facilitates these art workshops where parents can come and have a go or just have a cup of tea and watch. A new community and support network is developing through these workshops.



As Christmas approached, we were very aware that for many of our families it was again going to be a particularly tough time. In previous years we have had a Christmas grotto at Coffee Tots where parents could come and choose presents for their children. Sadly, this wasn't possible, but we were able to invite families to a special Christmas session at Coffee Tots where the children decorated the tree and did Christmas craft activities and Father Christmas visited giving each child a small gift. Yet again our Christmas appeal was answered by some amazing churches, groups and individuals. This year we had lots of toys and presents donated from St Peters Church, Wootton Wawen along with Claverdon Church, St John's Church, Kenilworth, Holy Trinity Coventry, St Peters Church, Wellesbourne and Mothers Union Groups across Coventry and Warwickshire. This enabled us to give a massive hamper to each of our most vulnerable families, along with toys for each child and a present for parents and activity bags (making biscuits and festive playdough etc) so they would have fun throughout the Christmas holidays. We delivered these to over 40 families in need across Coventry. We were met with delighted parents and excited children. All of the families were incredibly thankful and were overwhelmed by everyone's generosity.



THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Our staff team, both paid and volunteer, are a key part of the Coffee Tots family, showing great commitment to their roles, going above and beyond what we expect of them, to serve families in need across Coventry. Our support staff have been key in helping to deliver the range of activities previously described and keeping in touch with families and we are grateful for Ann, Jenny and Ros and their willingness to adapt what they do to enable this. The cafe staff were furloughed for the first half of the year helping us to reduce costs (recognising the reduction in income from the cafe). During this time we have kept in touch with staff members who were unable to work, checking on how they and their families are doing and keeping them up to date with any developments.

Many of our supporters are **"Building Blocks for Coffee Tots"** where we ask individuals to donate £10 or more each month to help support and develop the work of Coffee Tots and this support has been invaluable throughout 2021. Our prices in Coffee Tots are heavily subsidised to keep it affordable and accessible. When we are able to be open, we want customers to be able to come and spend time in Coffee Tots, accessing support and developing their own friendship networks, regardless of how much money they have available to spend. Many of our customers will stay from 2 to 4+ hours in any one day but might only have one drink or portion of food (spending less than £3). We want to be able to afford to do this; to be able to develop these vital relationships and therefore, "Building Blocks for Coffee Tots" is a key part of our funding strategy.

Urban Hope (a Christian Community that has grown out of both Coffee Tots and Bardsley House - a City Centre project aimed at reaching out to marginalised teenagers) continued to meet at Coffee Tots on Sunday afternoons, when possible with Government restrictions. Urban Hope is part of Coventry Church of England Diocese and Coffee Tots Church is Urban Hope's midweek service with a particular focus for families. These last two years has been particularly difficult for Coffee Tots Church, we thrive on close contact, creativity, food, and playtime with the children who attend. Coffee Tots Church is a place where people come to rest, eat, and know they are welcomed by us and by Jesus. It is church that is accessible to those who cannot sit still, struggle to read, have burning questions that they want to have answered and not just sit and listen or just people who want to know God but would never relate to a more traditional church setting. When restrictions allowed, we ran sessions in person, sharing a meal and praying together.

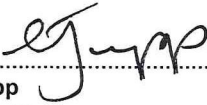
Over the last eleven years, Coffee Tots has become an integral part of the day-to-day lives of many families in Coventry, we pride ourselves on the relationships we have built and the support we have been able to offer families.




THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Looking ahead to 2022 for Coffee Tots, we are hopeful that the café will be able to continue to remain open in this post pandemic world. We will continue to provide outreach and support for vulnerable and isolated families and we will continue to adapt what we do to meet their needs. This year brings new challenges as Coffee Tots and ReNEW our support hub are in the city centre south redevelopment zone and are due for demolition in 2023, we are therefore seeking new city centre premises to enable our key and vital work to continue.


.....
C Jupp
Manager


.....
C A Bartlem
Manager

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial Review

These accounts represent the eleventh full year of operating Coffee Tots, having opened our doors for the first time in October 2010, we are very grateful once again to all those who have helped to make it happen, from our customers, staff and volunteers, to our regular supporters, to local churches, community groups and businesses who support us in a variety of ways, to the various Grant Bodies who have given us grants over the year.

The income of Three Spires Family Support Trust can normally be split into four main streams: income generated by the project through café sales; general grant income; grants for development projects; and donations. This year (like in 2020), with the impact of COVID-19, we have continued to have an additional income stream of Government grant funding (£78,477) which includes the furlough grants towards salary costs of those furloughed (£39,406), and the grant funding we have received via the City Council as an organisation paying business rates in the City (£39,071).

As the café has had to be closed 5 months of the year in line with Government Restrictions and then when first reopened operating on a restricted basis in line with Government guidelines and restrictions, the café takings remain significantly lower than they were pre-pandemic.

Up to September, in line with Government guidelines, the café was either closed or operating on a restricted basis, resulting in both café income and costs being significantly lower than pre-Covid levels. From September when the café was back to being open without pre-booking, we had anticipated that numbers attending might take a while to build but the reality was it was busy right from the start and this is reflected in the increase in café income for the year compared to 2020.

Pre COVID-19 we were operating on a three year rolling fundraising plan for grant applications but in the wake of the pandemic many grant funders have revised their funding programmes. Grants totalling £135,151 were received during 2021 including the previously mentioned Government grant funding of £78,477 with the remaining monies given by: The 29th May Charitable Trust, The Sylvia Adams Charitable Trust and The Tudor Trust. We are particularly grateful to these grant funders for their support, encouragement and understanding over this last year and would like to give special mention to The Sylvia Adams Charitable Trust and The Tudor Trust for their additional help and input, including additional funding in response to the pandemic.

We continued to be encouraged by the support of individuals through our regular giving scheme for supporters – Building Blocks for Coffee Tots which has continued to grow over the last year despite the difficulties facing everyone. We have also been encouraged by the response of individuals to different appeals we ran over the year in response to needs created by the pandemic which enabled us to deliver packages of essential food and supplies to families in need, as well as surprise packages at key times during the year to encourage and help families. We are very grateful for the support of all our Building Blocks.

In addition to the support of individuals, we have been financially supported during 2021 by an increasing number of churches from Coventry and Warwickshire. It has been great to continue to develop these links as well as building new links with other Churches. It has been particularly good to build relationships with the various church families and communities and a particular highlight is the Wootton Wawen Christmas Toy Service where we were able to take part "in person"!


Although our buildings have been shut for a large part of 2021, our charitable activities have continued, and the Directors' Report gives details on how this has adapted and developed in line with current Government guidelines and restrictions throughout the year.

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2021*

This has been an incredibly tough year and has brought with it many uncertainties moving forward, but we remain ever grateful for all our funders, be that trusts, individuals, churches or local communities. We have been overwhelmed by the generosity we have been shown and this is enabling us to move forward into 2022 in a healthy financial position.

We couldn't do what we do without the support we receive and we are incredibly grateful for this, thank you.



C A Bartlem
Co-Manager(Finance)

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves Policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to two month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charitable company is a company limited by guarantee and incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Davies

L K Day

N Grew

J C Halliday

J Howard

J K McCabe

S J Ockenden

New trustees are elected by the board of trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees report was approved by the Board of Trustees.



N Grew

Chair of Trustees

Dated: 15/9/2022

THREE SPIRES FAMILY SUPPORT TRUST

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also the directors of Three Spires Family Support Trust for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THREE SPIRES FAMILY SUPPORT TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THREE SPIRES FAMILY SUPPORT TRUST

I report to the trustees on my examination of the financial statements of Three Spires Family Support Trust (the charitable company) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charitable 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 financial statements of the charitable 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 charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company 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 financial statements to be reached.



Debra Knighton FCCA
Spencer Gardner Dickins Limited

3 Coventry Innovation Village
Cheetah Road
Coventry
CV1 2TL

Dated: 28 September 2022

THREE SPIRES FAMILY SUPPORT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	140,622	26,674	167,296	132,733	34,122	166,855
Other trading activities	4	4,065	-	4,065	3,215	-	3,215
Investments	5	19	-	19	40	-	40
Total income		144,706	26,674	171,380	135,988	34,122	170,110
Expenditure on:							
Raising funds	6	42,191	-	42,191	39,021	318	39,339
Charitable activities	7	77,543	28,036	105,579	80,584	35,073	115,657
Other	11	88	-	88	65	-	65
Total expenditure		119,822	28,036	147,858	119,670	35,391	155,061
Net income/(expenditure) for the year/							
Net movement in funds		24,884	(1,362)	23,522	16,318	(1,269)	15,049
Fund balances at 1 January 2021		40,631	3,953	44,584	24,313	5,222	29,535
Fund balances at 31 December 2021		65,515	2,591	68,106	40,631	3,953	44,584

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THREE SPIRES FAMILY SUPPORT TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		1,932		2,459
Current assets					
Cash at bank and in hand		70,659		47,009	
Creditors: amounts falling due within one year	13	(4,485)		(4,884)	
Net current assets			66,174		42,125
Total assets less current liabilities			68,106		44,584
Income funds					
Restricted funds	14		2,591		3,953
Unrestricted funds			65,515		40,631
			68,106		44,584

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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.

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

The financial statements were approved by the Trustees on 4/7/2022



N Grew
Trustee

Company registration number 07118015

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The charity is a company limited by guarantee and incorporated in England and Wales. The members of the company are the trustees who are also the directors. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charitable company's registered number is 07118015 and the registered office address is 11 City Arcade, Coventry, CV1 3HX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have assessed the charitable company's situation including the COVID-19 pandemic effects and the likely impact on the charitable company. The directors have a reasonable expectation that the charitable company has adequate resources and working capital to continue in operational existence for the foreseeable future including dealing with the ongoing issues arising from the COVID-19 pandemic. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the company's charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included on 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.

Voluntary income resources by the way of grants, donations and gifts are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Donated services are included at the value to the charity where this can be quantified. The value of service provided by volunteers has not been included in these accounts.

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 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 costs 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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, it includes both costs that can be allocated directly to such activities and those costs of indirect nature necessary to support them.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the act for which the expenditure is incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Plant and machinery	15% reducing balance
Computer equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activity.

1.9 Taxation

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

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 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.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations	28,495	-	28,495	29,010	-	29,010
Grants	108,477	26,674	135,151	98,690	34,122	132,812
Gift aid	3,650	-	3,650	5,033	-	5,033
	<u>140,622</u>	<u>26,674</u>	<u>167,296</u>	<u>132,733</u>	<u>34,122</u>	<u>166,855</u>
Grants receivable for core activities						
Sylvia Adams Charitable Trust	-	26,674	26,674	4,000	26,674	30,674
Tudor Trust	27,000	-	27,000	25,000	-	25,000
Children in Need	-	-	-	-	7,448	7,448
29 May 1961 Trust	3,000	-	3,000	-	-	-
Government grants received	39,406	-	39,406	57,808	-	57,808
Other grants received	-	-	-	11,882	-	11,882
Coventry City Council	39,071	-	39,071	-	-	-
	<u>108,477</u>	<u>26,674</u>	<u>135,151</u>	<u>98,690</u>	<u>34,122</u>	<u>132,812</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Cafe income	<u>4,065</u>	<u>3,215</u>

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	19	40

6 Raising funds

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Trading costs				
Other trading activities	7,352	3,637	-	3,637
Staff costs	34,839	35,384	318	35,702
Trading costs	42,191	39,021	318	39,339

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	Support Costs 2021 £	Support Costs 2020 £
Wages	7,362	11,939
Rent	20,632	20,030
Rates and water	654	166
Insurance	731	1,623
Travel, including outings and families	-	57
Training and courses	-	3,799
Support worker staff costs	71,772	64,462
Light and heat	400	4,694
Printing, postage and stationery	829	828
Sundries	499	533
Repairs and renewals	530	5,907
Depreciation of tangible fixed assets	527	527
Accountancy and legal fees	1,643	1,092
	<u>105,579</u>	<u>115,657</u>
Analysis by fund		
Unrestricted funds	77,543	80,584
Restricted funds	28,036	35,073
	<u>105,579</u>	<u>115,657</u>

8 Independent Examiner's Remuneration

The analysis of independent examiner's remuneration is as follows:

	2021 £	2020 £
Independent examination of the charitable company's annual accounts	510	510
Other services to the charitable company		
Preparation of annual accounts	510	510
Filing of confirmation statement	106	106
Total independent examiner's fees	<u>1,126</u>	<u>1,126</u>

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Trustees

None of the trustees received any remuneration or benefits from the charitable company during the year. (2020: None)

A related party of one of the trustees is employed by the charitable company on an arms length basis. The trustee involved is excluded from discussions relating to salaries.

None of the trustees were reimbursed any expenses during the year. (2020: None)

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	11	12

Employment costs

	2021 £	2020 £
Wages and salaries	106,321	104,011
Social security costs	3,444	4,393
Other pension costs	3,488	3,250
	113,253	111,654

No employees received employee benefits of more than £60,000 (2020: None)

11 Other

	Unrestricted funds 2021	Unrestricted funds 2020
Bank charges	88	65
	88	65

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

12 Tangible fixed assets

	Plant and machinery £	Computer equipment £	Total £
Cost			
At 1 January 2021	10,194	629	10,823
At 31 December 2021	10,194	629	10,823
Depreciation and impairment			
At 1 January 2021	7,735	629	8,364
Depreciation charged in the year	527	-	527
At 31 December 2021	8,262	629	8,891
Carrying amount			
At 31 December 2021	1,932	-	1,932
At 31 December 2020	2,459	-	2,459

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,664	924
Accruals and deferred income	2,821	3,960
	4,485	4,884

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£
Children in Need	296	7,448	(7,744)	-	-	-	-
West Midlands Police	1,520	-	-	1,520	-	-	1,520
Tudor Trust	1,021	-	(1,021)	-	-	-	-
Sylvia Adams Charitable Trust	2,385	26,674	(26,626)	2,433	26,674	(28,036)	1,071
	<u>5,222</u>	<u>34,122</u>	<u>(35,391)</u>	<u>3,953</u>	<u>26,674</u>	<u>(28,036)</u>	<u>2,591</u>

Children In Need

A grant was received from Children in Need which was restricted towards our work targeting the physical and emotional wellbeing and development of babies/toddlers; seeking to provide opportunities to improve this and increase their bond with their parents. This was the final instalment of a 3 year grant.

Tudor Trust

In Spring 2019 a grant was received from the Tudor Trust (the final instalment of a 3 year grant). This was restricted towards salary costs for our Fresh Start Support Worker, Family Support Co-ordinator and a trainee Children's worker as well as associated training and management costs.

Sylvia Adams Charitable Trust

The grant is restricted towards the development and running costs of our First 1000 Days Programme. The grant is spread over 3 years with the first instalment received February 2019, the second February 2020 and the third March 2021.

West Midlands Police

Funding is restricted towards providing training opportunities for all staff (paid and volunteer) and associated costs.

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	1,932	-	1,932	2,459	-	2,459
Current assets/(liabilities)	63,583	2,591	66,174	38,172	3,953	42,125
	<u>65,515</u>	<u>2,591</u>	<u>68,106</u>	<u>40,631</u>	<u>3,953</u>	<u>44,584</u>

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Operating lease commitments

Operating lease payments recognised as an the expense in the financial statements total £20,500 (2020: £20,030)

Operating lease commitments relate to rental of properties at City Arcade, Coventry. Either party can give six months notice to cancel the leases. Operating lease commitments below reflect that there is no indication that either party intends to cancel the leases as at the reporting date.

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	10,250	20,500
Between two and five years	-	10,250
	<u>10,250</u>	<u>30,750</u>

17 Related party transactions

Key management remuneration totals £59,746 (2020: £64,739). This includes £14,764 (2020: £20,406) in respect of consultancy fees.