

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 2023

THREE SPIRES FAMILY SUPPORT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jayne Davies Naomi Grew Jane C Halliday Jean Howard Jim K McCabe Sarah J Ockenden
Charity number	1137825
Company number	07118015
Registered office	The Wave Waterpark New Union Street Coventry CV1 2PS
Independent examiner	Debra Knighton FCCA Spencer Gardner Dickins Limited 3 Coventry Innovation Village Cheetah Road Coventry CV1 2TL

THREE SPIRES FAMILY SUPPORT TRUST

CONTENTS

	Page
Chairman's statement	1
Trustees report	2 - 7
Statement of trustees responsibilities	8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 22

THREE SPIRES FAMILY SUPPORT TRUST

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

Report from Chair of Trustees

2023 was a very exciting year for Coffee Tots. Full of change and challenges, a huge amount of extra work took place, planning and executing the move from City arcade to the new home in The Wave. God's provision of a home in the centre of the community has been great confirmation of the work already done within the community, and has allowed opportunities of working even more closely with the local groups and offering potential for further collaboration going forward.

Staff and volunteers have put in a lot of extra work to keeping all of the usual day to day activities going in the first quarter of the year whilst planning all the different aspects of the move including the logistics of moving Coffee Tots belongings, disposing of what was no longer needed, designing and planning a whole new look and new activities. In all of this work I know that the needs of the families and staff were put at the centre to ensure that everyone felt safe and confident about the move at a very unsettling time.

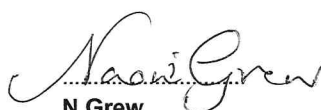
The move went incredibly smoothly which is a testament to all the hard work put in, and in no small part to the dedication and attention to detail from Director Catherine Jupp. Catherine over-saw the move and ensured all were settled in before sharing the news that she was moving on to exciting new things. Catherine, being co-founder with Catherine Bartlem has helped to steer the Coffee Tots ship for over 13 years and will be much missed by families, staff and trustees alike.

The changes continued to roll in as Ann McCabe also announced she was moving on to new pastures and again has had such a valued part to play in the development of Coffee Tots over the years. The trustees thank both Catherine and Ann for their invaluable input.

The Financial Statement continues to demonstrate the generosity and support that we receive from individuals, charities and churches which have all continued throughout 2023 which have meant that Coffee Tots is in a good financial state. The support and generosity of local Mothers Union groups and churches donating to the Christmas appeal has been particularly appreciated. The Building Blocks scheme is continuing to bring consistent benefits, along with the tireless fund-raising and bid writing work done by Catherine Bartlem and Catherine Jupp, which cannot be understated and often receives high praise from the funding bodies involved.

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 2024.


N Grew
Chair of Trustees
Dated: 19.9.24

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

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)".

Directors' 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. Our faith basis gives us neutrality and inspires confidence amongst those of other faiths, making us a safe and non-threatening place to be; we stand outside statutory services and our structure allows us to respond quickly to the changing needs of our service users in the support that we offer.

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. The staff team & volunteers are available to offer support and care for parents & their families, many of who are struggling to raise their children. The café/drop-in allows us to work on a relational basis, allowing us to offer tailored and targeted support for families for greatest impact. 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 also provide more structured support. We offer courses to improve family life including creative art sessions (increasing self-esteem and self-worth), mental health/wellbeing, parenting, and baby massage. We also run sensory play sessions from birth to preschool age children which target 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

We started the year hopeful that we would secure new premises to safeguard the future of Coffee Tots so we could continue to serve families in Coventry and were excited to be able to announce in March our move to the Wave Waterpark which took place at the end of April. We are incredibly grateful to CV Life for their welcome and support and are glad to be working together to support families across our city.

In City Arcade through **January, February and March** we continued to offer baby massage courses and mini and tiny connections sensory play sessions as well as a Circles of Security parenting course. *Positively Creative* (drop-in art workshops) continued to meet weekly with a core group of regulars as well as occasional drop-in families. In the café our weekly activities continued with *Cook and Create*, non-cook play activities led by Ann, Playhem mini engineers play sessions led by CV Life and *Open Table* drop in advice/support sessions led by our support staff.

For Mother's Day, the Mother's Union generously donated plants and a 'hug in a mug' and the mum's loved the chocolate treats and we were so thankful for their support.

In **April**, we celebrated Easter with an Easter Messy Church day in the café, where the families took part in a range of activities and again the Mother's Union made an incredible amount of lovely knitted chicks, which were given to the children with a chocolate Easter egg.

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

On Friday 14 April we closed the doors at City Arcade for the last time. Staff, volunteers and trustees worked hard over the weekend and on the Monday to move everything over to the Wave ready for a soft opening on Tuesday 18th April. For the first week we only publicised our opening hours to families already accessing Coffee Tots. Many of our families can struggle with change and we wanted to give them (and staff) a week to adjust to the new setting.



With a new logo and new staff uniform to mark the move **Coffee Tots at the Wave** was officially launched Monday 24th April. Moving from 4 tables in the café to 13 and with more space for children to play, there is a play area set up at the centre of the café with toys and books rotated on a weekly basis. *Cook and Create* and *Playhem* continued to run at our new setting but this was extended to a programme of daily structured activities at 10am so that families know that there will always be something on offer at that time. Alongside the café Coffee Tots is using the Community Room for courses, workshops and a breakout space as well as using the squash courts for play sessions.

For the first six weeks at the Wave we focused all our staff and support in the café to help ensure that despite the greater numbers of families attending (over three times as many each day), everyone still felt welcomed and had the chance to be listened to/access support as needed. Our model of supporting vulnerable families using loving relationships is what helps to make us different and more effective in what we do. We didn't want to lose this with the move and have been really encouraged by the positive feedback we have received from families both old and new and other professionals.

In **June/July** we ran our first parenting course and our first baby massage course at the Wave and restarted our Mini and Tiny Connections sensory play sessions as well as the weekly Positive Creative art group. Alongside this we continued with the pattern of structured daily activities in the café at the same time each day.

The first CovCares Awards were held in June and after being nominated by various of our families we were delighted to be awarded the 'More Than Just a Restaurant' award for bringing a sense of belonging and connection to the city as a place "where parents feel connected to one another and their shared experiences".

During school holidays the café moves to the Community Room where we offer a reduced menu (including soup, sandwiches and jacket potatoes). For the summer holidays we ran a programme of activities linking in with the Herbert Art Gallery and the Motor Museum as well as local outings and park meet ups. Back at the Wave there were set activities on the squash courts alongside the café in the Community Room.

In **September** we said goodbye to two key members of staff. **Catherine Jupp** who left to train to be a psychotherapist and **Ann McCabe** who left to train as a vicar. Alongside being a key support to so many families, Catherine as co-founder and director, has also been a key part of establishing and shaping Coffee Tots as we know it today. From fundraising to day-to-day management to strategic planning and development, Catherine's role has been invaluable and she will be hugely missed. Ann has also been a key part of the staff team for many years. As well as excelling at her role heading up and developing the 1st 1000 days programme, Ann has made sure that every Christmas is special; going above & beyond to help families make precious memories. She also delighted us during lockdown with stories and songtime with Ann Tots. We will miss her and know that she will be a blessing in her future role as a vicar.



THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023



In September we were also awarded the local BBC Make a Difference Together Award for inspiring diverse communities to come together through creating real change and breaking down barriers, bringing people from different walks of life together for a common cause. This led to Coffee Tots featuring both on local TV and local radio.

Peaced Together (our art therapy course) started back in the autumn term (**September to December**) and we welcomed Adult Family Education Team as they delivered a parenting course in our Community Room. Mini and Tiny Connections play sessions continued too with the larger space allowing both groups to expand.

In the café our structured daily activities include Sensory Stories and Play, Cooking with Nige (non-cook cooking with our café manager Nige), Connect and Create (art/craft wellbeing activities for parents to do with children), Playhem Mini Engineers (junk play) and Baby Corner. Fridays quickly became baby day with the focus on babies in the café, supported weekly by the Infant Feeding Team and monthly by Parents in Mind (mental health peer support for parents) as well as our Baby Massage Course and Tiny Connections baby sensory play.



In the autumn the impact of the cost of living crisis could be seen with our families in the café. We received funding from the Community Cost of Living Fund and from National Grid which enabled us to offer energy advice/support along with warm packs (curtains etc) and energy gift cards to our families. We moved our Open Table to lunchtime and built a team of parent volunteers to help host this each day. Combined with our 'Pay What You Can' menu option, this meant that every family that needed could access a hot healthy meal every day as well as being able to eat it in the company of others. The Open Table lunches have proved popular with the parent volunteers helping to shape their future development.

Coventry is a trailblazer local authority for the National **Start for Life** Programme which particularly focuses on supporting families through the first 1001 days of a child's life and aims to provide the support, opportunities and experiences that families need to help their child to thrive during their early years. In the autumn we were approached by the local Start for Life Team and asked to officially partner with them as part of the delivery of support for families in Coventry. This has led to more official recognition across the city of the effectiveness of our work in early years and supporting families.

In the run up to **Christmas** we reopened our Christmas grotto where parents could come and choose and wrap a gift for their children. These gifts and financial donations were generously donated by a variety of individuals and from St Peters Church Wooton Wawen, Claverdon Church, St John's Church Kenilworth, Holy Trinity Coventry, St Peters Church, Wellesbourne, Mothers Union groups, Coventry Comfort Carers Crisis Support Projects and staff at CV Life and Coventry Adult Education Family Learning. On Christmas Day, over 200 children opened gifts from the grotto.



Not daunted by the bigger café space, we repeated our Christmas Dinner ably hosted by Nigel our café manager and his team of helpers (staff and volunteers) where over 70 adults and children came and ate a full Christmas meal. As we celebrated together there were Christmas themed play activities and Father Christmas came to visit. We made some incredible memories that day and were met with delighted parents and excited children.

Alongside this the amazing response to our Christmas appeal alongside grant funding enabled us to distribute 95 food bags to our families providing meals for the Christmas school holidays. 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 2023



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 and support and our café staff have worked incredibly hard adapting to a much busier kitchen setting. With our move to the Wave and the growth in the café we have taken on more staff in the café, Sujata and Chris, as well as additional help with casual/holiday cover. We would like to say a big thank you to all the staff team for all they have done over the last year.

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 2023. 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 grew 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 for the first quarter of the year, but when the vicar Steve left in March, the Diocese made the difficult decision to close Urban Hope.

Over the last thirteen 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. As we look ahead to 2024 we are excited about the opportunities that lie ahead and the potential for more partnership working to better support families across our city.


.....
Catherine Bartlem
Director

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Report 2023

These accounts represent the thirteenth 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.

This year has been one of enormous change for the charity as we moved at the end of April to new premises at the Wave Waterpark. The combination of much larger café area, more visible location and increased profile across the city, have led to exponential growth in the numbers of families spending time in the café. As the café prices are heavily subsidised, alongside the increase in café income we have seen a significant increase in café operating costs (staffing hours, food costs) compared to City Arcade. Our lease at the Wave started at the end of April and our leases at City Arcade ended in June, allowing us time to clear both buildings.

The income of Three Spires Family Support Trust can be split into three main streams: income generated by the project through cafe sales; grant income; and donations. Café income has increased by over 267% over the year with average daily takings increasing from £45 to £192. Our daily 'Pay What You Can' meal is consistently the most chosen menu option reflecting the financial struggles that many of our families face. Our new home at the Wave is much warmer than City Arcade and as an official "Warm Space" we have found that increasing numbers of families spend much of their day with us but making their food/drink last through the day.

Over 2023 we have received grants totalling £132,072 from The Alan Edward Higgs Charity, The Cost of Living Community Fund, General Charities of The City of Coventry, Goodnews Evangelical Mission, National Grid, Souter Charitable Trust, Trusthouse Charitable Foundation and Tudor Trust. We are particularly grateful to all these grant funders for their support, encouragement and understanding over this last year.

The restricted funds end of year balance of £38,530 includes monies towards running costs both of the café and our support activities.

We continued to be encouraged by the support of individuals through our regular giving scheme for supporters – Building Blocks for Coffee Tots. We have also been encouraged by the response of individuals and groups of people to different appeals we ran over the year. The appeal for our Move to the Wave covered all the costs of moving and of setting up new play equipment in the café area and our Christmas appeal enabled us to support over 130 families at what can often be a difficult time of year for many families. We are very grateful for the support of all our Building Blocks, many of whom also donated to our various appeals.

In addition to the support of individuals, we have been financially supported during 2023 by an increasing number of churches from Coventry and Warwickshire as well as practical support from a wide range of Mothers Union groups across Coventry and Warwickshire. It has been great to continue to develop these links and build relationships with the various church families and communities as well as building new links with other Churches.

With the move to larger premises, we have continued to grow, adapt and develop the support that we offer and this is reflected in the accounts with the increases in 'charitable activities' particularly in staffing costs, despite a drop in building running costs (rent, utilities, rates). The Director's Report gives more details on how this has taken place.

The Cost of Living Crisis has heavily impacted so many of our families and indeed many of our own costs and this has been a year of huge change, 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 2024 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.



.....
Catherine Bartlem
Director

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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:

Jayne Davies

Naomi Grew

Jane C Halliday

Jean Howard


Jim K McCabe

Sarah 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.


.....
Naomi Grew
Chair of Trustees
Dated: 19.9.24

THREE SPIRES FAMILY SUPPORT TRUST

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023.

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.

Spencer Gardner Dickins Limited

Debra Knighton FCCA
Spencer Gardner Dickins Limited

3 Coventry Innovation Village
Cheetah Road
Coventry
CV1 2TL

Dated:

24 September 2024.

THREE SPIRES FAMILY SUPPORT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	104,316	78,994	183,310	145,647	43,499	189,146
Other trading activities	4	26,549	-	26,549	9,913	-	9,913
Investments	5	164	-	164	24	-	24
Total income		131,029	78,994	210,023	155,584	43,499	199,083
Expenditure on:							
Raising funds	6	75,453	13,901	89,354	60,902	413	61,315
Charitable activities	7	81,753	55,101	136,854	114,614	17,139	131,753
Other expenditure	11	213	-	213	171	-	171
Total expenditure		157,419	69,002	226,421	175,687	17,552	193,239
Net income/(expenditure) and movement in funds		(26,390)	9,992	(16,398)	(20,103)	25,947	5,844
Reconciliation of funds:							
Fund balances at 1 January 2023		45,412	28,538	73,950	65,515	2,591	68,106
Fund balances at 31 December 2023		19,022	38,530	57,552	45,412	28,538	73,950

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		1,194		1,405
Current assets					
Cash at bank and in hand		62,247		78,127	
Creditors: amounts falling due within one year	14	5,889		5,582	
Net current assets			56,358		72,545
Total assets less current liabilities			57,552		73,950
The funds of the charitable company					
Restricted income funds	15		38,530		28,538
Unrestricted funds			19,022		45,412
			57,552		73,950

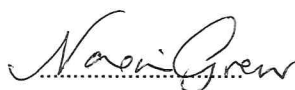
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

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 18.9.24



Naomi Grew
Trustee

Company registration number 07118015 (England and Wales)

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 The Wave Waterpark, New Union Street, Coventry, CV1 2PS.

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. 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. 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 or grantors 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 2023

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 2023

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 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations	45,574	-	45,574	45,177	-	45,177
Grants	53,048	78,994	132,042	91,369	43,499	134,868
Gift aid	5,694	-	5,694	9,101	-	9,101
	<u>104,316</u>	<u>78,994</u>	<u>183,310</u>	<u>145,647</u>	<u>43,499</u>	<u>189,146</u>

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
Grants receivable for core activities						
Sylvia Adams Charitable Trust	-	-	-	40,000	-	40,000
Tudor Trust	22,000	-	22,000	25,000	-	25,000
National Grid	-	10,000	10,000	-	10,000	10,000
Coventry General Charities	14,800	-	14,800	11,735	-	11,735
Goodnews Evangelical Mission	3,000	-	3,000	3,000	-	3,000
Trusthouse	-	23,800	23,800	-	23,500	23,500
Alan Edward Higgs charity	-	6,000	6,000	-	-	-
National Lottery	-	-	-	-	9,999	9,999
Cost of Living Community Fund	11,258	39,194	50,452	-	-	-
Coventry City Council	-	-	-	6,884	-	6,884
Other	1,990	-	1,990	4,750	-	4,750
	<u>53,048</u>	<u>78,994</u>	<u>132,042</u>	<u>91,369</u>	<u>43,499</u>	<u>134,868</u>

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Cafe income	<u>26,549</u>	<u>9,913</u>

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	164	24

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
<u>Trading costs</u>						
Other trading activities	19,203	-	19,203	13,794	-	13,794
Staff costs	56,250	13,901	70,151	47,108	413	47,521
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Trading costs	75,453	13,901	89,354	60,902	413	61,315
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Charitable activities

	Support Costs 2023 £	Support Costs 2022 £
Wages	13,922	11,316
Rent	17,733	22,369
Rates and water	445	658
Insurance	690	784
Training and courses	489	913
Support worker staff costs	97,337	86,761
Light and heat	1,953	4,208
Printing, postage and stationery	1,294	260
Sundries	-	177
Repairs and renewals	577	1,076
Depreciation of tangible fixed assets	211	527
Accountancy and legal fees	2,203	2,704
	<u>136,854</u>	<u>131,753</u>
Analysis by fund		
Unrestricted funds	81,753	114,614
Restricted funds	55,101	17,139
	<u>136,854</u>	<u>131,753</u>

8 Independent Examiner's Remuneration

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

	2023 £	2022 £
Independent examination of the charitable company's annual accounts	560	560
Other services to the charitable company		
Preparation of annual accounts	560	560
Filing of confirmation statement	106	106
Total independent examiner's fees	<u>1,226</u>	<u>1,226</u>

9 Trustees

None of the trustees received any remuneration or benefits from the charitable company during the year. (2022: 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. (2022: None)

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	11	11

Employment costs

	2023 £	2022 £
Wages and salaries	129,440	106,469
Social security costs	8,005	5,434
Other pension costs	3,233	2,177
	140,678	114,080

No employees received employee benefits of more than £60,000 (2022: None)

11 Other

	Unrestricted funds 2023	Unrestricted funds 2022
Bank charges	213	171
	213	171

12 Taxation

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

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Tangible fixed assets

	Plant and machinery £	Computer equipment £	Total £
Cost			
At 1 January 2023	10,194	629	10,823
At 31 December 2023	10,194	629	10,823
Depreciation and impairment			
At 1 January 2023	8,789	629	9,418
Depreciation charged in the year	211	-	211
At 31 December 2023	9,000	629	9,629
Carrying amount			
At 31 December 2023	1,194	-	1,194
At 31 December 2022	1,405	-	1,405

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	4,418	2,330
Accruals and deferred income	1,471	3,252
	5,889	5,582

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£	£	£	£
West Midlands Police	1,520	-	(1,305)	215	-	(215)	-
Sylvia Adams Charitable Trust	1,071	-	(1,071)	-	-	-	-
Awards for All	-	9,999	(1,255)	8,744	-	(8,744)	-
National Grid	-	10,000	(5,200)	4,800	10,000	(5,253)	9,547
Trusthouse	-	23,500	(8,721)	14,779	23,800	(24,648)	13,931
Alan Edward Higgs charity	-	-	-	-	6,000	(6,000)	-
Cost of Living Community fund	-	-	-	-	39,194	(24,142)	15,052
	<u>2,591</u>	<u>43,499</u>	<u>(17,552)</u>	<u>28,538</u>	<u>78,994</u>	<u>(69,002)</u>	<u>38,530</u>

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.

Awards for All

This grant is restricted towards *Coffee Tots Connects* focusing on providing a warm, safe place which offers support and opportunities to come alongside families, many of which live in cold, cramped, and unsuitable housing.

National Grid

This grant is restricted towards our *Winter Support Project*, practically helping and supporting vulnerable families to stay warm and safe through providing warm packs to help them keep warm at home and providing energy advice and support in the cafe.

Trusthouse

This grant is restricted towards the running costs (and further development) of our *First 1000 Days Programme*. The grant is spread over 3 years with the first instalment received October 2022, the second October 2023 and the third and final October 2024.

Alan Edward Higgs charity

This grant is restricted to develop our work in the café supporting vulnerable children and their parents, recognising that increases in mental health struggles, isolation and loneliness post covid and with the cost of living crisis, mean that many struggle to access support beyond the café.

Cost of Living Community fund

This grant is restricted towards developing and increasing our support for vulnerable families in Coventry who are struggling in the current cost of living crisis.

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	45,412	131,029	(157,419)	19,022
	<u>45,412</u>	<u>131,029</u>	<u>(157,419)</u>	<u>19,022</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	65,515	155,584	(175,687)	45,412
	<u>65,515</u>	<u>155,584</u>	<u>(175,687)</u>	<u>45,412</u>

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	1,194	-	1,194
Current assets/(liabilities)	17,828	38,530	56,358
	<u>19,022</u>	<u>38,530</u>	<u>57,552</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Tangible assets	1,405	-	1,405
Current assets/(liabilities)	44,007	28,538	72,545
	<u>45,412</u>	<u>28,538</u>	<u>73,950</u>

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Operating lease commitments

Operating lease payments recognised as an the expense in the financial statements total £17,733 (2022: £22,369).

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:

	2023 £	2022 £
Within one year	2,333 <u> </u>	1,750 <u> </u>

19 Related party transactions

Key management remuneration totals £82,745 (2022: £72,467). This includes £30,683 (2022: £23,789) in respect of consultancy fees.