

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 2024

THREE SPIRES FAMILY SUPPORT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jayne Davies Naomi Grew Jane C Halliday Jean Howard James K McCabe Sarah J Ockenden Paul S Morris Margaret R Parker Jane M L Williams	(Appointed 10 December 2024) (Appointed 28 January 2025) (Appointed 2 June 2025)
Charity number	1137825	
Company number	07118015	
Registered office	The Wave Waterpark New Union Street Coventry CV1 2PS	
Independent examiner	Demsey Slater 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 2024

Report from Chair of Trustees

2024 has been a year of growth at Coffee Tots. Following on from the excitement of the move to The Wave in 2023, the subsequent year has been about putting down roots and spreading branches. The time taken over the previous year to help families and staff to feel settled and to become established in the new venue has borne fruit in the new growth that is now evident. The growth has come in several ways, firstly numerically, with the larger venue allowing for so many more café customers and the flexibility to host lots of families at the same time. Secondly the growth has been seen in the variety and frequency of the different structured activities on offer during the week which allow relationships to develop and support to be tailored. Finally the growth in relationships with external organisations – these relationships have brought benefits to Coffee Tots allowing the expansion of services on offer but also the increase of Coffee Tot’s reputation which is testament to the trust placed in Coffee Tots by these agencies.

The Financial Statements continue to demonstrate the generosity and support that we receive from individuals, charities and churches which have all continued throughout 2024 and 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 fundraising and bid writing work done by Catherine, 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. We are pleased this year to have welcomed three new trustees Margaret Parker, Paul Morris and Jane Williams who all bring a wealth of experience and great connections across the city.

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 2025.



.....
N Grew

Chair of Trustees Jul 19, 2025 | 10:15 BST
Dated:

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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)".

Objectives and activities

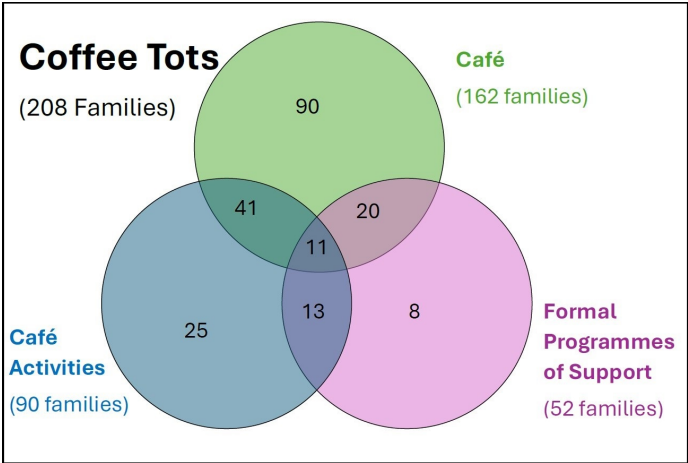
Three Spires Family Support Trust is a Christian charitable organisation established in 2010, which seeks to serve the community in practical ways in Coventry City Centre. Set up & run by parents who appreciate the challenges of raising small children in an increasingly isolating society, Three Spires 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 and volunteers are available to offer support and care for parents and 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.

In Spring 2023 we moved a short distance to larger premises at the Wave Waterpark where 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. Since moving to the Wave we have seen exponential growth in the numbers of families spending time in the café. Each term this year, we have been working with over 200 families, of whom 118 have engaged in some form of additional support.



THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

The Café

When we first moved to 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 continued to make this the heart of all that we do, ensuring that there are always staff available in the café to come alongside families as and when needed.

Over the last year it has been exciting to continue to grow and develop the structured daily activities taking place in the café. Claire's sensory seekers starting the week on Monday, a themed sensory play session, and the week goes on with Cooking with Nige (non-cook cooking with our café manager Nige), Adventures with Ellie (Story play time), Connect and Create (art/craft wellbeing activities for parents to do with children), Playhem Mini Engineers (junk play) and then finishing the week with Baby Day on Fridays. Due to popular demand we now have an afternoon session of Connect and Create on Mondays too. The Infant Feeding Team joining us on Friday mornings and once a month Parents in Mind (mental health peer support for parents) join us too.

We now have a community area in the café where tables are joined together for group sessions, or workshops. Each day at lunch time we have an Open Table with a different theme each day. From mental health parenting support, visits from other agencies / groups to share what they do, to recipes, cooking skills and ideas and food tasters. Parents have helped to develop the range of Open Table activities as well as helping to host them.



We want to nurture peer support across all we do and the Open Table sessions are a great way of doing this: sharing parenting tips or mental health experiences or recipe ideas: friendships are developed, and community strengthened as a result. Combined with our 'Pay What You Can' menu option, this has 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.

Programmes of Support

Our First 1,000 Days pathway of support starts with our Baby Massage Course taking place on a regular basis through the year in our Community Room. Families then progress through our structured sensory play sessions, starting with Tiny Connections for non moving babies, then to Wobbly Connections for moving babies, wobbly walkers and finishing with Mini Connections for confident walkers.

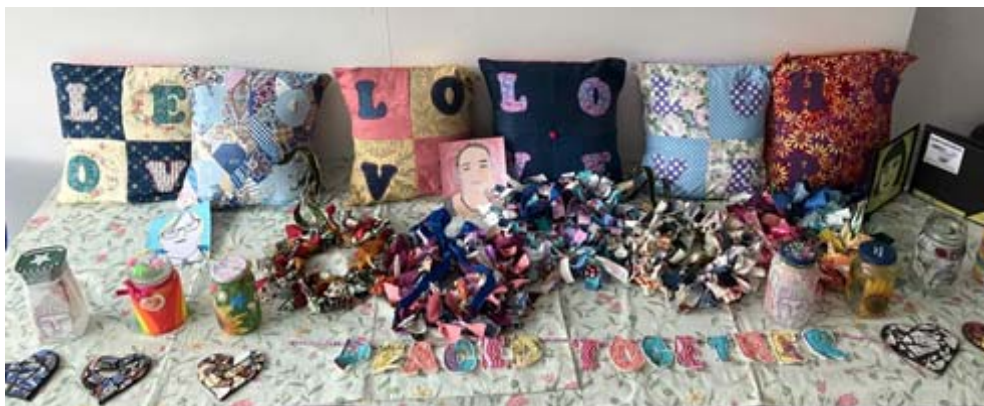
In Autumn 2024 we started running Active Tots, for older preschool children and their parents. The NHS Be Active team come and deliver this in the dance studio at the Wave, supported by our staff and CV Life. With 15 available slots each week, this has been full to capacity right from the start and we hope to do more joint working with the Be Active Team in the future.

Throughout 2024 we have continued to develop the mental health support we offer for parents, through workshops, discussion groups, peer support and open table sessions.

Our more formal courses for parents include Peaced Together, a 10-week creative art course incorporating topics to encourage letting go of the past and managing difficulties in the future and making beautiful creations in the process (photo below). Taking place each term in the community room, it also provides a safe space for parents to grow and develop support networks. In Spring 2024 we launched *This Is Me*, an eight week mental health course looking at creating emotional balance by noticing impact of difficult experiences and understanding the emotional reactions and behaviours that follow.

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024



The Adult Family Education Team have delivered parenting courses each term through the year in our Community Room, as well as working with us to develop a school readiness course in the summer for families with children starting preschool/school in the autumn. Parents helped to shape this course through collaborative sessions at our Open Table Lunches in the lead up to the courses and we look forward to repeating this process in future years.

During school holidays the café moves to the Community Room where we offer a reduced menu (including soup, sandwiches and jacket potatoes). Alongside this we run 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. The numbers taking part in holiday activities have grown over the last year and although much quieter than termtime, we are seeing more people in the holidays at the Wave than we used to see during termtime at City Arcade.

Coventry is a trailblazer local authority for the National **Start for Life** Programme which particularly focuses on supporting families through the first 1,001 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 2024 we worked more closely with the Coventry Start for Life Team, hosting a Family Hub community outreach worker each Wednesday in the café as well as helping to deliver mental health support for Families as part of the Coventry Start for Life offer. As part of this partnership working, some of our staff trained to deliver Baby Massage in summer 2024. All helping to make early years delivery more accessible across our city. This has all led to increasing official recognition across the city of the effectiveness of our work in early years and supporting families.

Our links with the **Mothers Union** have been strengthened over the last year, with Paul Morris, a trustee of Coventry Mothers Union, joining the Trustees of Coffee Tots. For Mother's Day, the Mother's Union generously donated plants and chocolate treats and this was followed up at Easter with incredible amounts of very cute knitted chicks each containing a chocolate easter egg. Over the summer two of our families were treated to a fantastic weeks holiday by the sea through the Mothers Union, Away From It All programme. We are really grateful for this ongoing relationship and support.

In the run up to **Christmas** we launched our Christmas Appeal and 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 Waven, Claverdon Church, St John's Church Kenilworth, Holy Trinity Coventry, St Peters Church, Wellesbourne, Mothers Union groups, staff at CV Life and Coventry Adult Education Family Learning. On Christmas Day, over 300 children (139 families) opened gifts from the grotto.

Also in December, we repeated our Christmas Dinner ably hosted by Nigel our café manager and his team of helpers (staff and volunteers) where over 73 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.



THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024



Alongside this the amazing response to our Christmas appeal enabled us to distribute food bags to 46 families providing meals to cover all of the Christmas school holidays. All of the families were incredibly thankful and were overwhelmed by everyone's generosity.

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 in a much busier kitchen setting.

In spring 2024 we welcomed Claire Smith to the staff team as our Children and Families Support Worker. Claire has been taking the lead with all our children's activities in the café as well as all the different sensory play sessions. In March we took part in a volunteer recruitment fair through Voluntary Action Coventry, and this led to a new intake of regular volunteers who have been fantastic.

At the start of the year, we had our first Occupational Therapy Students on a ten-week community placement. Ros Mortimer has ably overseen the development of the student placements and we have since welcomed two students each term. This has been an exciting development for Coffee Tots and has led to more links with Coventry University, with Catherine and Ros going in to talk about Coffee Tots to the Early Years students.

We would like to say a big thank you to all the staff team, paid and volunteer, 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 2024. 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 two to four+ 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.

Over the last fourteen 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 2025 we are excited about the opportunities that lie ahead and the potential for more partnership working to better support families across our city. But for this year we would like to finish with words from some of our families and staff.

"Coffee Tots is a great community space and is a really safe space to go. Everybody is welcomed and there is always somebody to talk to. With activities for children and support for parents that we benefit from a whole range of services. It is a real hub for families which will continue to enrich the lives of many. Coffee Tots has personally helped me with quite bad mental health. When I first started coming, seven and a half years ago, I was barely leaving the house but the staff and friends I made there were so encouraging and I still go in now and also volunteer regularly"

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

"Coffee Tots is the whole world to me. We come on a regular basis and it's like part of our family. I have gained confidence and learnt so much from coming here."

"Coffee Tots has changed my life basically. I used to come to Coffee Tots with my children probably a year after it opened. Parenting can be lonely, so it helped me to find friends. I found friends in the staff, it was like a home from home: support was there whenever I needed it. It changed my life as a parent. Then I was lucky to start as a staff member and it changed my life again. It's like coming back home to family again, it's supportive again as a staff member"

Coffee Tots is not just a place; it is a community with many describing it as their 'Tots Family'. There is a proverb that says, "it takes a village to raise a child", for our families, Coffee Tots is that village.

Financial Report 2024

These accounts represent the fourteenth 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 our first full year of operating from our 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 our time in City Arcade. For comparison, the 2023 figures are made up of nine months at the Wave and three months City Arcade.

The income of Three Spires Family Support Trust can be split into three main streams: income generated by the project through café sales, grant income and donations. Café income has increased by over 149% over the year and continues to grow. 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 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 2024 we have received grants totalling £147,320 from The Alan Edward Higgs Charity, General Charities of The City of Coventry, BBC Children In Need, Coventry City Council (Start for Life), The Garfield Weston Foundation, Inclusive Communities Fund, The Postcode Local Trust, Severn Trent Community Fund, Souter Charitable Trust, Trusthouse Charitable Foundation and Voluntary Action Coventry. We are particularly grateful to all these grant funders for their support, encouragement and understanding over this last year. In the summer of 2024 we started the process of applying to the National Lottery for a multi-year grant towards running costs of the café. We heard in May 2025 that this application has been successful (£259,654 over three years).

The restricted funds end of year balance of £19,970 is made up of monies towards 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 our Christmas appeal enabled us to support over 139 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 2024 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.

Over the last year 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, once building running costs (rent, utilities, rates) have been removed (2024: £124,491 and 2023: £116,146). The Director's Report gives more details on how this has taken place.

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

THREE SPIRES FAMILY SUPPORT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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

Jayne Davies	
Naomi Grew	
Jane C Halliday	
Jean Howard	
James K McCabe	
Sarah J Ockenden	
Paul S Morris	(Appointed 10 December 2024)
Margaret R Parker	(Appointed 28 January 2025)
Jane M L Williams	(Appointed 2 June 2025)

New trustees are elected by the board of trustees.

None of the trustees has any beneficial interest in the company.

The trustees report was approved by the Board of Trustees.



Naomi Grew
Chair of Trustees Jul 19, 2025 | 10:15 BST
Dated:

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 2024.

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.

Demsey Slater

Demsey Slater FCCA
Spencer Gardner Dickins Limited

3 Coventry Innovation Village
Cheetah Road
Coventry
CV1 2TL

Jul 22, 2025 | 16:52 BST

Dated:

THREE SPIRES FAMILY SUPPORT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	116,126	81,819	197,945	104,316	78,994	183,310
Other trading activities	4	39,745	-	39,745	26,549	-	26,549
Investments	5	282	-	282	164	-	164
Total income		156,153	81,819	237,972	131,029	78,994	210,023
Expenditure on:							
Raising funds	6	104,632	18,262	122,894	75,453	13,901	89,354
Charitable activities	7	44,867	82,117	126,984	81,753	55,101	136,854
Other expenditure	12	250	-	250	213	-	213
Total expenditure		149,749	100,379	250,128	157,419	69,002	226,421
Net income/(expenditure) and movement in funds		6,404	(18,560)	(12,156)	(26,390)	9,992	(16,398)
Reconciliation of funds:							
Fund balances at 1 January 2024		19,022	38,530	57,552	45,412	28,538	73,950
Fund balances at 31 December 2024		25,426	19,970	45,396	19,022	38,530	57,552

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 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,015		1,194
Current assets					
Cash at bank and in hand		49,733		62,247	
Creditors: amounts falling due within one year	14	(5,352)		(5,889)	
Net current assets			44,381		56,358
Total assets less current liabilities			45,396		57,552
Net assets excluding pension liability			45,396		57,552
The funds of the charitable company					
Restricted income funds	15		19,970		38,530
Unrestricted funds			25,426		19,022
			45,396		57,552

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 2024.

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.

Jul 19, 2025 | 10:15 BST

The financial statements were approved by the trustees on


.....
Naomi Grew
Chair of Trustees

Company registration number 07118015 (England and Wales)

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 trustees 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 2024

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 expenditure 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 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 2024

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.

There are no critical accounting estimates or judgements for further consideration.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations	43,731	-	43,731	45,574	-	45,574
Grants	65,501	81,819	147,320	53,048	78,994	132,042
Other	6,894	-	6,894	5,694	-	5,694
	116,126	81,819	197,945	104,316	78,994	183,310

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants receivable for core activities						
Children in Need	-	15,000	15,000	-	-	-
Tudor Trust	-	-	-	22,000	-	22,000
National Grid	-	-	-	-	10,000	10,000
Coventry General Charities	18,640	-	18,640	14,800	-	14,800
Postcode Local Trust	12,000	-	12,000	-	-	-
Goodnews Evangelical Mission	-	-	-	3,000	-	3,000
Trusthouse	-	24,300	24,300	-	23,800	23,800
Alan Edward Higgs Charity	-	9,000	9,000	-	6,000	6,000
Inclusive Communities	-	13,519	13,519	-	-	-
Severn Trent Community Fund	-	20,000	20,000	-	-	-
Garfield Weston Foundation	25,000	-	25,000	-	-	-
Voluntary Action	3,000	-	3,000	-	-	-
Coventry City Council	16,119	-	16,119	-	-	-
Cost of Living Community Fund	(11,258)	-	(11,258)	11,258	39,194	50,452
Other	2,000	-	2,000	1,990	-	1,990
	<u>65,501</u>	<u>81,819</u>	<u>147,320</u>	<u>53,048</u>	<u>78,994</u>	<u>132,042</u>

The donation from the Cost of Living Community Fund was overstated in the year to 31 December 2023 by £11,258. This amount was disclosed in unrestricted funds last year and has been reversed to unrestricted funds in the year to 31 December 2024.

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Cafe income	<u>39,745</u>	<u>26,549</u>

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	282	164

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Trading costs						
Other trading activities	22,055	-	22,055	19,203	-	19,203
Staff costs	82,577	18,262	100,839	56,250	13,901	70,151
Trading costs	104,632	18,262	122,894	75,453	13,901	89,354

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Charitable activities

	Support Costs 2024 £	Support Costs 2023 £
Wages	13,845	13,922
Rent	2,493	17,733
Rates and water	-	445
Insurance	690	690
Training and courses	218	489
Support worker staff costs	106,634	97,337
Light and heat	-	1,953
Printing, postage and stationery	579	1,294
Repairs and renewals	-	577
Depreciation of tangible fixed assets	179	211
Accountancy and legal fees	2,346	2,203
	<u>126,984</u>	<u>136,854</u>
Analysis by fund		
Unrestricted funds	44,867	81,753
Restricted funds	82,117	55,101
	<u>126,984</u>	<u>136,854</u>

Rental costs were overstated in the year to 31 December 2023 by £4,919. This amount was disclosed in unrestricted funds last year and has been reversed to unrestricted funds in the year to 31 December 2024.

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	179	211
	<u>179</u>	<u>211</u>

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Independent Examiner's Remuneration

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

	2024 £	2023 £
Independent examination of the charitable company's annual accounts	760	738
Other services to the charitable company		
Preparation of annual accounts	760	737
Filing of confirmation statement	115	115
Total independent examiner's fees	<u>1,635</u>	<u>1,590</u>

10 Trustees

None of the trustees received any remuneration or benefits from the charitable company during the year (2023: 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 (2023: None).

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	13	11

Employment costs

	2024 £	2023 £
Wages and salaries	146,247	129,440
Social security costs	10,415	8,005
Other pension costs	3,571	3,233
	<u>160,233</u>	<u>140,678</u>

No employees received employee benefits of more than £60,000 (2023: None).

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Other

	Unrestricted funds	Unrestricted funds
	2024	2023
Bank charges	250	213
	<u>250</u>	<u>213</u>

13 Tangible fixed assets

	Plant and machinery £	Computer equipment £	Total £
Cost			
At 1 January 2024	10,194	629	10,823
At 31 December 2024	<u>10,194</u>	<u>629</u>	<u>10,823</u>
Depreciation and impairment			
At 1 January 2024	9,000	629	9,629
Depreciation charged in the year	179	-	179
At 31 December 2024	<u>9,179</u>	<u>629</u>	<u>9,808</u>
Carrying amount			
At 31 December 2024	<u>1,015</u>	<u>-</u>	<u>1,015</u>
At 31 December 2023	<u>1,194</u>	<u>-</u>	<u>1,194</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,357	4,418
Accruals and deferred income	2,995	1,471
	<u>5,352</u>	<u>5,889</u>

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2023	Incoming resources	Resources expended	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£	£	£	£
Children in Need	-	-	-	-	15,000	(14,889)	111
West Midlands Police	215	-	(215)	-	-	-	-
Awards for All	8,744	-	(8,744)	-	-	-	-
National Grid	4,800	10,000	(5,253)	9,547	-	(9,547)	-
Trusthouse	14,779	23,800	(24,648)	13,931	24,300	(22,667)	15,564
Alan Edward Higgs Charity	-	6,000	(6,000)	-	9,000	(4,705)	4,295
Cost of Living Community Fund	-	39,194	(24,142)	15,052	-	(15,052)	-
Inclusive Communities	-	-	-	-	13,519	(13,519)	-
Severn Trent Community Fund	-	-	-	-	20,000	(20,000)	-
	<u>28,538</u>	<u>78,994</u>	<u>(69,002)</u>	<u>38,530</u>	<u>81,819</u>	<u>(100,379)</u>	<u>19,970</u>

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Restricted funds (Continued)

- Children In Need**
Three years funding towards children's activities in the cafe, starting March 2024 and incorporating salary costs.
- 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.
- Coventry City Council - 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.
- Inclusive Communities**
This grant is restricted towards developing the mental health support for families.
- Severn Trent Community Fund**
This grant is restricted towards running costs of the café.

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 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	19,022	156,153	(149,749)	25,426

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	45,412	131,029	(157,419)	19,022

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,015	-	1,015
Current assets/(liabilities)	24,411	19,970	44,381
	25,426	19,970	45,396
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,194	-	1,194
Current assets/(liabilities)	17,828	38,530	56,358
	19,022	38,530	57,552

THREE SPIRES FAMILY SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Operating lease commitments

Operating lease payments recognised as an expense in the financial statements total £7,413 (2023: £17,733).

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:

	2024	2023
	£	£
Within one year	2,403	2,333
	<u> </u>	<u> </u>

19 Related party transactions

Key management remuneration totals £66,382 (2023: £82,745). This includes £35,788 (2023: £30,683) in respect of consultancy fees.