

**REGISTERED CHARITY NUMBER: 1157025**

**THE GAP CHRISTIAN FAMILY CENTRE**

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

Quest Chartered Management Accountants  
Trustees Report  
Branston Street  
Jewellery Quarter  
B18 6BA

## **THE GAP CHRISTIAN FAMILY CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

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

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- make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in

- the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to

- presume that the Charity will continue in operation.

#### **FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity and which enable them to ensure that the financial statements comply with (applicable law, regulations and trust deed). They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustee

N Whateley

## **THE GAP CHRISTIAN FAMILY CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31st March 2024

#### **Reference and Administrative Details**

Registered Charity Name:

THE GAP CHRISTIAN FAMILY CENTRE

Charity Registration Number: 1157025

Registered Office: Hargate Lane, West Bromwich, West Midlands, B71 1PH

#### **The Trustees**

The trustees who served the company during the year were as follows:

FOR THE YEAR ENDED 31 MARCH 2024

V Ketcher

N Whateley

A Hopkins

#### **Structure, Governance and Management**

Operating independently from government and from its funders, Christian Youth & Community Trustees have responsibility for policy, the establishment of priorities and full financial, employment, financial and legal responsibility for the Trust and its activities, services and assets.

## Trustees Report

During the period of this report the charity has been governed by a Board of 3 Trustees, bringing a diverse skill set, knowledge of the sector and knowledge of the charity. Throughout the year we have continued to develop the governance of the charity, ensuring there are robust procedures in place to safeguard the charity and its people.

The charity employs a CEO Andrew Bent and a team of 2 full time (35hrs) staff and 2 part time staff (21-10hrs). During the year we have continued to value the huge contribution of volunteers, maintaining the level of volunteers on roll and investing into the development of the volunteer journey and building relationships.

The Charity operates from its core values:

- a passion for the family
- a passion to be welcoming to all
- a passion to empower people
- a passion for quality

The Charity continue to progress towards an exciting building program to support our vision to build capacity and sustainability in delivering our play work and increasing community provision; plans have been submitted for approval by Sandwell's Local Authority. The initial decision met minor objections, but we continue to work with the Local Authority to mitigate these and to gain full approval.

We continue in the meantime to make improvements to our current build, transforming it into a therapeutic environment for everyone who accesses our services to benefit from. We have also secured planning permission to install an external ramp to the side of our centre, making accessibility to the centre more inclusive. We will have consent for internal works to erect a bathroom for those who have a disability, again ensuring our community hub is inclusive and accessible to all our community.

We will also be extending and refurbishing our kitchen and food storage area, to enhance our community offer and enable us to build on our brand-new project "Discover yourself through Cooking"

Time2Play (providing a stimulating environment for children young people and communities to explore, grow and develop through play)

Like many other wraparound services, our Time2play service continues to be negatively impacted by the rising cost of living, following the pandemic. We remain acutely aware of the need for children and families to have quality provision to access.

The Play Team continue to provide a quality service to local families, including our before and after school clubs and holiday play scheme provision. The team continue to partner with TPC therapy in Cheadle, who continue to provide professional development and mentoring for our play team, supporting our therapeutic approach to delivery and environment. This model is being extended across the whole organisation as we have seen an increase in support to those with low mental wellbeing.

The Time2play team are continuing to develop new and innovative ways of engaging local children and families with their offer including extending our offer to families that would not normally be able to access due to financial constraints.

The Time2Play team along with Time2Connect and Time2Buildup continue to offer 'above and beyond' services to our families and communities, including our family play evenings and support with costs of accessing our play schemes, thanks to funding from Awards for All. Wider initiatives include our Christmas 'A time to love' initiative, community remembrance service and distribution of food gifts to our families who need support.

Time2Connect (Connecting individuals, families, and Communities to create supportive networks)

Our Time2Connect Lead has been busy throughout the year making meaningful connections within the community enabling the charity to support and receive support from other charity and agencies within the locality.

Securing funds from National Lottery to deliver 2 projects, the first of the projects was to support the cost-of-living crisis, providing essential emergency food, warm packs and essential items to some of the most vulnerable within our local community. The second project being 4 years funding to support the charity' community offering of engaging, involving and empowering local people.

We continue to work closely with colleagues from our Local Authority and Public Health, Sandwell Council for Voluntary Organisations and Sandwell Church Links.

Time2Buildup (Empowering people through volunteering, student placement and work experience)

Securing funds from The National Lottery has meant we were able to recruit a dedicated member of staff to develop a robust volunteer program. Engaging new and existing volunteers from across the community, again this year developing our relationships with our local college and schools to provide work placements and experience to our young people.

Our Time2Buildup lead works closely with our other thematic leads to ensure we provide the very best journey for our volunteers and placements.

Our volunteers play a major part in our community offer delivery, supporting our Leads in activities such as

- Parent and toddlers,
- Craft groups,
- Community meals,
- Food parcel distribution,
- Community engagement and building,
- Administrative tasks,
- Fund raising and social events.

Again, this year we held our Volunteer Appreciation celebration which was a great success and helped us thank everyone for their hard work as well as celebrate their successes and achievements.

Our monthly 'Our Community' meetings continue, engaging staff and community members. Empowering our volunteers and community to have a voice in our community offer and the events they wish us to plan and deliver, in a way that benefits them and their community best.

We have continued to build and develop our connection with Westminster School (our Local SEND School and College). We have developed a new project with the support of the school staff "Discover yourself through Cooking" which is a 12-week project where students can develop practical skills of cooking and develop basic food safety knowledge. Our staff work with students in an informal and non-judgemental way to help the young person discover who they are, what barriers they might be facing and identify ways they might be able to manage their way around or through those barriers. Our hope is to extend this project to other schools and in the future possibly extend the offer to young people exiting the care system, offering them life skills that will empower them to become contributing citizens in the 'adult world'.

This is the third year of our community allotment, and we have continued a great connection with Black Country Housing Association, who have provided staff to volunteer with us in site preparations, planting and harvesting. We continue to work towards the allotment becoming an accessible environment for our local community to use to volunteer, and a safe environment for children and young people using our services to access to gain knowledge about nature, growing and the environment.

**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

Name	Position	Signature	Date
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## **THE GAP CHRISTIAN FAMILY CENTRE**

### **INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024**

I report on the accounts for the year ended 31 Mar 2024 set out on pages below.

#### **Respective responsibilities of trustees and examiner.**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to examine the accounts under section 43(3)(a) of the act and state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to our attention.

#### **Basis of the independent examiner's report**

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

#### **Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect,
  - to keep proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and

have not been met; or

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

Nick Bonnaud ACMA  
Quest Chartered Management Accountants

Date: 1st September 2024



THE GAP CHRISTIAN FAMILY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2024 Total Funds £	31/03/2023 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Income</b>					
Monthly Donations				0	
Other Donations				0	7744.74
OOSC Grant		8999		8999	0
General Grant		121801		121801	15000
Other Income		9450		9450	8044.6
HMRC JRS Grant				0	0
Fundraiding Events		2430		2430	3894.19
OOSC Fee		41130		41130	46097.84
General Donation		3560		3560	
Community Café		3681		3681	
New W/C Fund		100		100	
<b>Total incoming resources</b>		<b>191,151</b>	<b>0</b>	<b>191,151</b>	<b>80781.37</b>
<b>RESOURCES EXPENDED</b>					
Administration					
Wages, NI and Pension		67,071		67,071	73849.79
Building				0	5499.06
Administration				0	2337.23
Software		2,761		2,761	2375
Insurance		1,667		1,667	1605
Bad Debts				0	0
Legal and Professional		18,871		18,871	6037.24
Interest and Finance Charges				0	24
Utilities		9,712		9,712	3154.26
Training				0	828
Marketing		382		382	
Stripe processing fee		513		513	
Bank Charges and Interest		(52)		(52)	
Internet and Broadband		775		775	
Stationary		157		157	
Telephone		1,885		1,885	
		<b>103,742</b>	<b>0</b>	<b>103,742</b>	<b>95709.58</b>
Trustees Report					
Resources					
Miscellaneous				0	2862.47
Resource Bank					
Resources		21,109		21,109	
OOSC		1,080		1,080	
OOSC Catering		636		636	2119.3
Just giving		216		216	
Volunteer Expenses		2,045		2,045	419.86
Government				0	216
				0	0
		<b>25,086</b>	<b>0</b>	<b>25,086</b>	<b>5617.63</b>
Travel and Subsistence					
Fuel and Repairs				0	
Community Café (Food Purchase)		1,145		1,145	
Trip Admission		85		85	
travel		825		825	4049.93
		<b>2,055</b>	<b>0</b>	<b>2,055</b>	<b>4049.93</b>
Promotion				0	927
Interest				0	0
Fundraising Expenses		578		578	2757.92
Activities				0	577.56
Artists				0	0
Premises Expenses		4,302		4,302	
Depreciation		2,330		2,330	0
General Expense		3,279		3,279	6195.25
		<b>10,489</b>	<b>0</b>	<b>10,489</b>	<b>10457.73</b>
<b>Total Expenditure</b>		<b>141,372</b>	<b>0</b>	<b>141,372</b>	<b>115,835</b>
Surplus (Deficit) for year		49,779	0	49,779	(35,054)
Transfers					
At 1 April 2023		25,792	29,493	55,285	90339
At 31 March 2024		75,571	29,493	105,064	55,286

# THE GAP CHRISTIAN FAMILY CENTRE

## BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

	31/03/2024		31/03/2023	
	£	£	£	£
<b>FIXED ASSETS</b>				
Tangible assets	29,798	29,798	27509	27509
<b>CURRENT ASSETS</b>				
Debtors	2453		343.8	
Other Debtors	1380		1205.45	
Cash at bank and in hand	73890		28695	
	<u>77723</u>		<u>30244.25</u>	
<b>CREDITORS</b>				
Short Term loan				
Mortgage / Loan			0	
Trade Creditors	1448		2468	
Other Creditors	1009			
	<u>2457</u>		<u>2468</u>	
<b>NET CURRENT ASSETS</b>		75266		27776.25
<b>NET ASSETS</b>		<u>105065</u>		<u>55285.25</u>
<b>FUNDS</b>				
Capital Account				
Assets Transferred from Charity 1095825				
Balance brought forward		55,286		90338.67
Surplus (deficit) of income over expenditure		49,779		-35053
Trustees Report				
<b>TOTAL FUNDS</b>		<u>105065</u>		<u>55285.67</u>
Restricted Funds		29492.88		29492.88
Unrestricted Funds		75571.62		25792.62
		105065		55285.5

**THE GAP CHRISTIAN FAMILY CENTRE**

**BALANCE SHEET (CONTINUED....)  
FOR THE YEAR ENDED 31 MARCH 2024**

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

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

The financial statements were approved by the Board of Trustees on .....

FOR THE YEAR ENDED 31 MARCH 2024

.....  
Trustee N Whateley

**THE GAP CHRISTIAN FAMILY CENTRE**

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

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Land & Buidlings	No Depreciation
IT Equipment	- 25% Reducing Balance
Fixtures	- 25% Reducing Balance

**Taxation**

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

**Fund accounting**

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

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

## THE GAP CHRISTIAN FAMILY CENTRE

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

#### 2. Fixed assets

	Land & Building	IT Equipment	Fixtures	Total
Cost	£	£	£	£
At 31 March 2023	27,016	2,204	3,299	32,519
Transfer from Charity 1095825				0
Additions	-		4619	4,619
Disposals	-		-	-
<b>At 31 March 2024</b>	<b>27,016</b>	<b>2,204</b>	<b>7,918</b>	<b>37,138</b>

#### Deprecation

As at 31 March 2022	1881	1101.87	2027	5,010
Charge for the year		367.13	1963	2,330
Disposals	-	-	-	-
	<u>1,881</u>	<u>1,469</u>	<u>3,990</u>	<u>7,340</u>

#### Net book value

At 31 March 2023	25,135	0	1,102	0	1,272	0	27,509
At 31 March 2024	25135	0	734.60	0	3928	0	29,798

#### 3. Restricted Funds

	2024	2023
Building Fund		
National Heritage		
DCMS Heart of England		
The World Ministry		
Children In Need		
Other	29,493	29,493
	<u>29493</u>	<u>29,493</u>

## THE GAP CHRISTIAN FAMILY CENTRE

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

#### 4. VOLUNTARY INCOME

	31-Mar-24	31-Mar-23
	£	£
Donations	3560	7,745
Grants	171930	61,098
	<u>175,490</u>	<u>68,843</u>

#### 5. ACTIVITIES FOR GENERATING FUNDS

	31-Mar-24	31-Mar-23
	£	.
Fundraising events	<u>2,430</u>	<u>3,894</u>

#### 6. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging:

	31-Mar-24	31-Mar-23
	£	£
Depreciation	<u>2,330</u>	<u>-</u>

**THE GAP CHRISTIAN FAMILY CENTRE**

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

**7. TRUSTEES' REMUNERATION AND BENEFITS**

During the year no trustees received remuneration or benefits.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2024  
(2023: £Nil)

**8. STAFF COSTS**

	31-Mar-24	31-Mar-23
	£	£
Wages, salaries, employers NIC and pensions	<u>67,071</u>	<u>73,850</u>

**THE GAP CHRISTIAN FAMILY CENTRE**

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

**9. CREDITORS: AMOUNTS DUE FALLING WITHIN ONE YEAR**

	31-Mar-24 £	31-Mar-23 £
Trade creditors	2,468	1,264
Taxation and social security	-	2,384.99
	<u>2,468</u>	<u>3,649</u>

**10. CREDITORS: AMOUNTS DUE FALLING AFTER ONE YEAR**

Ms. Bent Relating to Building Loan

**11. MOVEMENT IN FUNDS**

	At 31-Mar-23 £	Net movement in fund £	At 31-Mar-24 £
<b>Unrestricted funds</b>			
General fund	25,793	49,779	75,572
<b>Restricted funds</b>	29,493	-	29,493
<b>Transfer from old charity</b>			
<b>TOTAL</b>	<u>55,286</u>	<u>49,779</u>	<u>105,065</u>



