REGISTERED CHARITY NUMBER: 1140924

Three Trees Community Centre

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 December 2025

Three Trees Community Centre
Hedingham Grove
Chelmunds Cross
Chelmsley Wood
B37 7TP

Three Trees Community Centre

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for the Year Ended 31 December 2025

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Three Trees Community Centre

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are specifically restricted to the following:

The provision and maintenance of a community centre for the use of the inhabitants of north Solihull and the surrounding areas without distinction of political, religious or other opinions, including use for:

(a) Meetings, lectures and classes, and

(b) Other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Three Trees Community Centre is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 26 August 2025. Prior to this date the organisation operated as a charitable company registered in England and Wales (company number 07476312) until its conversion to a Charitable Incorporated Organisation (CIO) on 26 August 2025.

Organisational structure

The board of trustees comprise the key management personnel of the charity and are responsible for directing and controlling the charity. The day-to-day activities of the charity are undertaken by the management team under the direction of the trustees. All trustees give their time freely and no trustee receives remuneration.

New trustees are recruited at the invitation of the current trustees and are appointed as trustees when such appointment has been approved by existing trustees. No limit is placed upon the period of trusteeship once a trustee has been appointed.

Newly appointed trustees are provided with a thorough induction to the workings of the charity and are provided with all necessary information which will enable them to properly fulfil their role as trustees.

Three Trees Community Centre

Report of the Trustees
for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2025 was a solid year in terms of the charity's activities. During the year, we submitted an application to the National Lottery for five years of funding and are currently awaiting the outcome. In the meantime, we continue to seek additional funding opportunities to support the delivery of our groups and activities.

Towards the end of the year, Olivia moved on from the charity. We have successfully filled the vacancy and have continued to deliver a range of projects. We are grateful for the continued support and commitment of our staff team. We have also engaged a number of sessional workers to support both project delivery and administrative work, providing the charity with additional flexibility.

We continue to work regularly with a number of local partners, including Northern Star, Inclusive Sports, Chelmsley Wood Baptist Church and 3 Beans Kitchen.

Alongside our established activities, we have welcomed a number of new groups to 3Trees during the year. These include The Hedge Band, a community music group which uses 3Trees as a rehearsal space, and a new women's group. These are developing groups which we hope to continue supporting as they establish and grow. We are also in the process of introducing a new group specifically for people who are hard of hearing.

FINANCIAL REVIEW

Financial overview

The charity remained financially stable during 2025, with total income of £124,368 and total expenditure of £172,441.

The result of the above meant that the charity made a deficit in unrestricted funds (after transfers between funds) of £16,546.

A detailed analysis of the charity's income and expenditure is included in the notes to these financial statements.

We continue to seek opportunities to strengthen the charity's financial position and are also working to improve our financial procedures and controls to ensure that they remain appropriate as the charity's activities develop and grow.

Three Trees Community Centre

Report of the Trustees
for the Year Ended 31 December 2025

FINANCIAL REVIEW - continued

Reserves policy

The trustees have agreed to a policy to maintain unrestricted reserves equivalent to between 6 and 12 months' unrestricted expenditure. At 31 December 2025, the charity held general unrestricted reserves of £59,601, together with a designated Dilapidation Fund of £50,000 which has been set aside towards significant future repairs to the building. The trustees are satisfied that the current level of reserves is appropriate having regard to the charity's ongoing activities and anticipated future expenditure.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for a period of at least 12 months from the date of authorisation of these financial statements.

FUTURE PLANS

As the year ends, we are awaiting the outcome of our funding application and this will influence the charity's plans for the coming period. In the meantime, we will continue to deliver our existing activities and seek appropriate funding opportunities to support them.

The trustees will also continue to review the condition and longer-term capital requirements of the building, with the intention of developing a plan for its ongoing maintenance, repair and renewal as required.

Public Benefit

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Three Trees Community Centre

Report of the Trustees
for the Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1140924

Registered office
Three Trees Community Centre
Hedingham Grove
Chelmunds Cross
Chelmsley Wood
B37 7TP

Trustees
Anne Richards
Ferida Dube (resigned 2 December 2025)
Jacqueline Nicholls
Kris Chase-Byrne (resigned 27 October 2025)
Mark Frampton
Patricia Hayes
Reverend Neil Roberts
Roger Look
John Wilson

Accountants
SAB Accountancy Services Ltd
102 Hamstead Road
Great Barr
Birmingham
B43 5BN

Independent Examiner
Deborah Fenney
40 Hazelhurst Road
Castle Bromwich
Birmingham
B36 0BH

Bankers
The Co-operative Bank PLC
P.O. Box 250
Skelmersdale
WN8 6WT

Three Trees Community Centre

Report of the Trustees
for the Year Ended 31 December 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by order of the board of trustees on 10 September 2026 and signed on its behalf by:



Neil Roberts
Trustee

Independent Examiner's Report to the Trustees of Three Trees Community Centre ('the Charity')

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

Responsibilities and basis of report

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Statement of Recommended Practice (SORP).

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Deborah Fenney
40 Hazelhurst Road
Castle Bromwich
Birmingham
B36 0BH

12 September 2026

Three Trees Community Centre

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,183	-	**4,183**	3,769
Charitable activities					
Charitable activities	3	83,350	31,588	**114,938**	318,024
Other trading activities	4	4,668	-	**4,668**	20,594
Investment income	5	579	-	**579**	658
Total		**92,780**	**31,588**	**124,368**	343,045
EXPENDITURE ON					
Raising funds	6	-	-	-	-
Charitable activities					
Charitable activities	7	151,123	21,318	**172,441**	169,639
Total		**151,123**	**21,318**	**172,441**	169,639
Net income / -expenditure		**- 58,343**	**10,270**	**- 48,073**	173,406
Transfers between funds		**41,797**	**- 41,797**	-	-
Net movement in funds	14	**- 16,546**	**- 31,527**	**- 48,073**	173,406
RECONCILIATION OF FUNDS	14				
Total funds brought forward		**254,647**	**37,025**	**291,672**	118,267
TOTAL FUNDS CARRIED FORWARD		**238,101**	**5,498**	**243,599**	291,672

CONTINUING OPERATIONS
The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

Three Trees Community Centre

Balance Sheet
As at 31 December 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	129,676	-	**129,676**	102,485
CURRENT ASSETS					
Debtors	10	39,979	-	**39,979**	55,235
Cash at bank and in hand		83,194	5,498	**88,691**	148,283
		123,173	**5,498**	**128,671**	203,518
CREDITORS					
Amounts falling due within one year	9	14,748	-	**14,748**	14,331
NET CURRENT ASSETS		**108,425**	**5,498**	**113,923**	189,187
TOTAL ASSETS LESS CURRENT LIABILITIES		**238,101**	**5,498**	**243,599**	291,672
NET ASSETS		**238,101**	**5,498**	**243,599**	291,672
FUNDS	14				
Unrestricted funds		**238,101**	-	**238,101**	254,647
Restricted funds		-	**5,498**	**5,498**	37,025
		238,101	**5,498**	**243,599**	291,672

The trustees acknowledge their responsibilities with respect to the accounting records and the preparation of the accounts.

Responsibilities of trustees:

- The charity's trustees consider that an audit is not required for this year, under Section 144 of the Charities Act 2011 (the 2011 Act) - in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2026 and were signed on its behalf by:

Neil Roberts, Trustee

Three Trees Community Centre

Cash Flow Statement
for the Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities	1		
Cash generated from operations		- 18,374	175,832
Net cash provided by operating activities		- 18,374	175,832
Cash flows from investing activities	1		
Purchase of tangible fixed assets		41,797	112,790
Interest received		- 579	- 658
Net cash provided by/-used in investing activities		- 41,218	- 112,132
Change in cash and cash equivalents in the reporting period		- 59,592	63,700
Cash and cash equivalents at the beginning of the reporting period		148,283	84,583
Cash and cash equivalents at the end of the reporting period		88,691	148,283

Three Trees Community Centre

Notes to the Cash Flow Statement
for the Year Ended 31 December 2025

1 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	- 48,073	173,406
Adjustments for:		
Depreciation charges	14,606	10,305
Loss on disposal of fixed assets	-	-
Interest received	- 579	- 658
Decrease /- increase in debtors	15,256	- 16,324
Increase /- decrease in creditors	417	9,103
	29,699	2,426
Net cash provided /- used by operations	**- 18,374**	**175,832**

2 ANALYSIS OF CHANGES IN NET FUNDS

	At 01.01.25	Cash flow	At 31.12.25
	£	£	£
Net cash			
Cash at bank and in hand	148,283	- 59,592	**88,691**
Total	148,283	- 59,592	**88,691**

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Three Trees Community Centre meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention.

Income

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from trading activities includes income earned from fundraising events and trading activities. Income is received in exchange for supplying goods and services, in order to raise funds and is recognised when entitlement has occurred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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 relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources. Expenditure is classified under the following headings:

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

1 ACCOUNTING POLICIES - continued

Expenditure on charitable activities comprises the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

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

Support costs are those costs which assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred in support of the charity's activities and the furtherance of its charitable objectives. Where support costs cannot be fully attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be estimated or measured reliably. Creditors and provisions are normally recognised at their settlement amounts after allowing for any trade discounts due.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable trust for UK tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 11 Corporation Tax Act 2010 or Section 256 Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

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

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

1 ACCOUNTING POLICIES

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The purpose and use of each designated fund is set out in the notes to the financial statements.

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

Depreciation
Depreciation is calculated so as to write off the cost of each asset, less its residual value, over its estimated useful economic life. The rates applied to each class of asset are as follows:

Leasehold Improvements - *straight line over the remaining lease term (11 years)*
Fixtures and fittings - *5 years straight line*

TRUSTEES REMUNERATION AND BENEFITS
No trustees received remuneration or other benefits from the charity during the years ended 31 December 2025 or 31 December 2024.

Trustees' expenses
No trustees were reimbursed for expenses during the years ended 31 December 2025 or 31 December 2024.

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

2 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Donations	4,183	-	**4,183**	3,769

3 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Grants	-	31,588	31,588	203,695
Room hire	45,280	-	45,280	70,829
Rental income	38,070	-	38,070	43,500
	83,350	**31,588**	**114,938**	318,024

4 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Catering	-	-	-	57
Services provided	4,668	-	4,668	20,537
	4,668	-	**4,668**	20,594

5 INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Interest received	579	-	**579**	658

6 RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Trading cost of goods sold	-	-	-	-

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

7 CHARITABLE ACTIVITIES EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Insurance	4,464	-	4,464	4,119
Accountancy & payroll	2,808	-	2,808	1,221
Depreciation	14,606	-	14,606	10,305
Cleaning	839	-	839	1,059
Grant expenditure	493	2,435	2,928	39,626
Adjustment to bad debt provision	8,264	-	8,264	6,337
Utilities	21,661	-	21,661	15,773
Wages and pension costs	63,567	3,907	67,474	59,504
Rent	15,600	-	15,600	14,400
Waste disposal	1,735	200	1,935	937
Volunteer expenses	1,935	-	1,935	230
Consultancy	436	14,560	14,996	-
Office costs	7,743	31	7,774	4,433
Repairs, renewals & maintenance	5,786	185	5,971	10,614
Support costs:				
Legal & professional fees	336	-	336	231
Independent examiners remuneration	850	-	850	850
	151,123	**21,318**	**172,441**	169,639

8 STAFF COSTS AND ASSOCIATED EXPENSES

	Total 2025	Total 2024
	£	£
Wages and salaries	66,132	58,288
Social security costs	-	-
Other pension costs	1,342	1,216
	67,474	59,504

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

Full time	2	2
Part time	2	1
	4	3

No employee received emoluments in excess of £60,000

The key management personnel of the charity comprise the trustees. Trustees receive no remuneration or other benefits from the charity.

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2025	Total 2024
	£	£
Trade creditors	396	2,804
Accruals	5,966	2,988
Provisions for bad debts	3,467	6,337
Social security and other taxes	4,439	2,202
Other creditors	480	-
	14,748	14,331

10 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2025	Total 2024
	£	£
Trade debtors	32,156	49,351
Prepayments	1,523	166
Accrued income	6,300	5,717
	39,979	55,235

11 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Fixtures & Fittings	Total
Cost	£	£	£
At 1 January 2025	105,022	7,768	112,790
Additions	37,207	4,590	41,797
Disposals	-	-	-
At 31 December 2025	**142,229**	**12,358**	**154,587**
Depreciation			
At 1 January 2025	8,752	1,553	10,305
Disposals	-	-	-
Charge for the year	12,134	2,472	14,606
At 31 December 2025	**20,886**	**4,025**	**24,911**
Net Book Value			
At 31 December 2025	**121,343**	**8,333**	**129,676**
At 31 December 2024	96,271	6,215	102,485

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

12 COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	Total 2025 £	Total 2024 £
Expiring:		
Within one year	16,140	16,140
Between two and five years	64,020	64,560
In more than five years	93,600	109,200
	173,760	**189,900**

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fixed assets	129,676	-	129,676	102,485
Current assets	123,173	5,498	128,671	203,518
Current liabilities	- 14,748	-	- 14,748	- 14,331
Total funds	**238,101**	**5,498**	**243,599**	291,672

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

14 MOVEMENT IN FUNDS

	Balance at beginning of year £	Income £	Exp-enditure £	Transfers between funds £	Balance at end of year £
UNRESTRICTED FUNDS					
General funds					
General fund	100,586	92,780	133,765	-	59,601
Designated funds					
Dilapidation Fund	50,000	-	-	-	50,000
Fixed Asset Fund	100,917	-	14,214	41,797	128,500
Project Fund	794	-	794	-	-
Kitchen Sink Fund (D)	2,350	-	2,350	-	-
	154,061	**-**	**17,358**	**41,797**	**178,500**
Total Unrestricted funds	**254,647**	**92,780**	**151,123**	**41,797**	**238,101**
RESTRICTED FUNDS					
Activities Fund	2,000	-	2,000	-	-
Phase 4 - Project POD	1,917	-	-	-	1,917
Kitchen Sink Fund (R)	-	10,000	-	- 10,000	-
Community Well	-	18,803	18,803	-	-
Solihull S&P	-	2,785	165	-	2,620
Garfield Weston	13,679	-	350	- 12,368	961
Community Building Fund	19,429	-	-	- 19,429	-
Total Restricted funds	**37,025**	**31,588**	**21,318**	**- 41,797**	**5,498**
TOTAL FUNDS	**291,672**	**124,368**	**172,441**	**-**	**243,599**

The General Fund represents unrestricted funds available for use at the discretion of the trustees in furtherance of the charity's objectives.

The Fixed Asset Fund includes the total carrying value of fixed assets that have been purchased using grant funding. Assets are capitalised at cost and transferred into the fixed asset fund and are depreciated in line with the charity's depreciation policy.

The **Project Fund** represents unrestricted funds which have been designated by the trustees for the delivery of projects for the local community.

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

14 MOVEMENT IN FUNDS

The **Dilapidation Fund** has been put to one side to save for significant planned cyclical repairs to the building. We are expecting to replace the roof within the next 5 years with an anticipated cost of £100,000. We also have four skylights in the building that are deteriorating and we have received a quote to replace one of these at approximately £30,000. As our reserves are in a position for us to do so, we are now going to begin setting aside funds towards the cost of these significant repairs annually with the hope that we will be able to match fund any remaining costs.

The Kitchen Sink Fund (D) represents funds designated towards improvements to key areas of the community centre, with the main objective being the replacement of the main kitchen.

The **Activities Fund** is restricted funding for running groups and support sessions for the local community.

Phase 4 – Project Pod was a project to develop and improve the charity's building and outdoor space, funded mainly by HS2 and Veolia, together with other funders and the charity's own reserves.

The Kitchen Sink Fund (R) is a project to uplift key parts of the community centre including the main kitchen, garden areas and to improve access to the centre and was funded by a grant received from the Bernard Sunley Foundation.

Community Well is a wellbeing project funded by The National Lottery Reaching Communities Fund which aims to support physical, mental and social wellbeing for all age groups through a range of projects.

Solihull S&P is the Solihull Support and Prevention fund and is to support men's and women's groups. Providing safe spaces and access to activities where mutual support can thrive.

Funds from **Garfield Weston** were used towards the Kitchen Sink project to improve the charity's building and facilities. The works included a new corridor, an automatic front door and improvements to the outside space and other areas of the building.

Funds from the **Community Building Fund** were also used towards our Kitchen Sink project to bring our building up to date and improve our facilities.

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

15 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Un-restricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3,769	-	**3,769**	897
Charitable activities				
Charitable activities	114,329	203,694	**318,024**	155,222
Other trading activities	20,594	-	**20,594**	5,282
Investment income	658	-	**658**	246
Total	**139,350**	**203,694**	**343,045**	161,647
EXPENDITURE ON				
Raising funds	-	-	-	640
Charitable activities				
Charitable activities	105,946	63,693	169,639	141,859
Total	**105,946**	**63,693**	**169,639**	142,499
Net income / -expenditure	**33,404**	**140,001**	**173,406**	19,148
Transfers between funds	110,830	- 110,830	-	-
Net movement in funds	**144,234**	**29,171**	**173,406**	19,148
RECONCILIATION OF FUNDS				
Total funds brought forward	**110,413**	**7,854**	**118,267**	99,119
TOTAL FUNDS CARRIED FORWARD	**254,647**	**37,025**	**291,672**	118,267

The comparative figures relate to the predecessor charitable company prior to its conversion to a Charitable Incorporated Organisation on 26 August 2025. The transfer represented a continuation of the charity's activities and, accordingly, the comparative information has been presented on a consistent basis.

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

16 COMPARATIVE BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS				
Tangible assets	102,485	-	102,485	-
CURRENT ASSETS				
Debtors	55,235	-	55,235	38,911
Cash at bank and in hand	111,258	37,025	148,283	84,584
	166,493	37,025	203,518	123,495
CREDITORS				
Amounts falling due within one year	14,331	-	14,331	5,228
NET CURRENT ASSETS/-LIABILITIES)	**152,162**	**37,025**	**189,187**	118,267
TOTAL ASSETS LESS CURRENT LIABILITIES	**254,647**	**37,025**	**291,672**	118,267
NET ASSETS	**254,647**	**37,025**	**291,672**	118,267
FUNDS				
Unrestricted funds	254,647	-	254,647	110,413
Restricted funds	-	37,025	37,025	7,854
	254,647	**37,025**	**291,672**	118,267

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

17 COMPARATIVE MOVEMENT IN FUNDS FOR THE YEAR ENDED 31 DECEMBER 2024

	Balance at beginning of year £	Income £	Exp-enditure £	Transfers between funds £	Balance at end of year £
UNRESTRICTED FUNDS					
General funds					
General fund	103,788	139,350	92,552	- 50,000	100,586
Designated funds					
Dilapidation Fund	-	-	-	50,000	50,000
Fixed Asset Fund	-	-	9,913	110,830	100,917
Project Fund	4,275	-	3,481	-	794
Kitchen Sink Fund	2,350	-	-	-	2,350
	6,625	-	**13,394**	**160,830**	**154,061**
Total Unrestricted funds	**110,413**	**139,350**	**105,946**	**110,830**	**254,647**
RESTRICTED FUNDS					
Activities Fund	2,000	-	-	-	2,000
ICF		100,000	91	- 99,909	-
Phase 4 - Project POD	1,917	-	-	-	1,917
Garfield Weston	-	20,000	3,971	- 2,350	13,679
Community Building Fund	-	28,000	-	- 8,571	19,429
Community Well	3,937	55,695	59,632	-	-
Total Restricted funds	**7,854**	**203,695**	**63,694**	**- 110,830**	**37,025**
TOTAL FUNDS	**118,267**	**343,045**	**169,640**	**-**	**291,672**

Three Trees Community Centre

Notes to the Financial Statements
for the Year Ended 31 December 2025

18 RELATED PARTY TRANSACTIONS

Neil Roberts

Three Trees Community Centre has a lease agreement with Chelmsley Wood Baptist Church for use of the building and associated insurances. Lease payments made by the charity during the year were £15,600.

Neil Roberts is a Trustee of Three Trees Community Centre and is employed by Chelmsley Wood Baptist Church.

Neil Roberts declares his interest and does not participate in any Board decisions relating to the lease, in accordance with the charity's procedures for managing conflicts of interest.

There were no amounts outstanding between the charity and Chelmsley Wood Baptist Church at 31 December 2025.