

THREE13 TRAINING AND ENTERPRISE LTD

England & Wales · Charity number 1113499

Details

Other names	TVCP
Status	Registered
Legal form	Charitable company
Company number	05642155
Registered	2006-03-30
Register	View on the Charity Commission register

Contact

Address
Oakwood Centre
Cleasby Way
Eaglescliffe
Stockton on Tees
Teesside
TS16 0RD

Phone 01642781313

Email info@three13.co.uk

Website www.three13.co.uk

Activities

Objects: TO PROVIDE AND MAINTAIN SERVICES AND FACILITIES FOR THE BENEFIT OF THE COMMUNITY OF TEESIDE AND THE SURROUNDING NEIGHBOURHOOD AND IN SUCH OTHER LOCAL COMMUNITIES IN THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE WHICH SERVICES AND FACILITIES MAY WITHOUT LIMITATION INCLUDE THE PROVISION OF CHILD CARE SERVICES AND MEETINGS, LECTURES AND CLASSES AND OTHER FORMS OF EDUCATION AND LIFE SKILLS' TRAINING, RECREATION AND LEISURE-TIME OCCUPATION WITHOUT DISTINCTION OF RACE, SEX, POLITICAL, RELIGIOUS OR OTHER OPINION AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS AS THE TRUSTEES MAY FROM TIME TO TIME IN THEIR DISCRETION DETERMINE.

Activities: Three13 uses work-based training to increase the skills, confidence and hope of local people to see social and economic transformation. Looking to prevent poverty at its root and address the health and wealth inequalities faced by those furthest from the jobs market, we deliver accredited, practical training to join the dots between their needs and needs of the communities in which they live

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** TEESSIDE AND THE SURROUNDING NEIGHBOURHOOD (AND IN THE UNITED KINGDOM AND OTHER PARTS OF THE WORLD).
- Darlington
- Durham
- Hartlepool
- Newcastle Upon Tyne City
- Northumberland
- Redcar And Cleveland
- South Tyneside
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£533,760	£552,231	£277,706	12
2024-08-31	£443,662	£507,428	-	-
2023-08-31	£557,348	£483,450	£313,988	11
2022-08-31	£575,825	£497,741	£240,090	16
2021-08-31	£515,582	£416,662	£166,644	13
2020-08-31	£369,895	£387,596	-	-

Trustees

Name	Role	Appointed
David Nicholas Marley		2024-01-01
Georgina Chinaka		2022-10-30
Leanne Chilton		2022-10-30
MARTIN DUNKLEY		2015-01-18
Matt Stuart Biddlecombe		2021-08-29
Steven Anthony McFarlane		2018-03-25

THREE13 TRAINING AND ENTERPRISE LTD

England & Wales - Charity number 1113499

Accounts



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The Oakwood Centre
Cleasby Way
Eaglescliffe
TS16 0RD

THREE13 TRAINING & ENTERPRISE LIMITED

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

THREE13 TRAINING AND ENTERPRISE LTD

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

INDEX

1-7	Trustees' Annual Report (including Directors' Report)
8	Independent Examiner Report to the Trustees
9	Statement of Financial Activities
10	Balance Sheet
11	Cash Flow Statement and Reconciliation of Net Income to Net Cash Flow from Operating Activities
12-22	Notes to the Financial Statements

THREE13 TRAINING AND ENTERPRISE LTD
TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
for the year ended 31st August 2025

The Trustees are pleased to present their annual report and financial statement of the charity for the year ended 31st August 2025 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents.

Reference and Administration Details

The charity's name is Three13 Training and Enterprise Ltd.

Charity Registration Number: 1113499

Company Number: 05642155

Registered and principal office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees, TS16 0RD

Bankers: HSBC, 136 High Street, Stockton-on-Tees, TS18 1LR

Independent Examiner: Anne Cowley FCA, Baines Jewitt Limited, Spitfire House, 19 Falcon Court, Preston Farm Industrial Estate, Stockton-on-Tees, TS18 3TU

Trustees and Directors

The Trustees of the charity are the directors for the purposes of charity law.

During the year, the trustees for the charity were reviewed in terms of the changed needs of the charity following the transfer of ownership of some of the projects back to TVCC. This has allowed new trustees to be recruited to ensure they fully represent the changed needs of the charity and ensure that they bring expertise in areas identified as key risks.

The trustees and officers who served during the year and since the year end were as follows:

Martin Dunkley
Matt Biddlecombe
Steven McFarlane
David Mumford
Leanne Chilton
Georgina Chinaka
David Marley (Director & Company Secretary)

The Trustees have accepted David Mumford's resignation from the Board, effective January 2026.

Key Management Personnel

The day to day running of the Three13 Training Charity is delegated to the senior management team which has been led during the past year by David Mumford. The senior leadership team is as follows:

David Mumford
Helen Jill Govier
Helen Malbon

Objectives and Activities

The main objective of the charity is to provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood and in such other local community in the United Kingdom and the world as the Trustees may from time to time determine.

The main activities are to support the local community in all aspects of their lives, particularly life skills, education and leisure time occupation.

In planning the activities of the charity, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees hope that its activities will encourage people to make a positive contribution to their local community.

Achievements and Performance

This has been a successful year in achieving the aims and objectives of the charity in providing work-based training to those in Teesside and the wider regions of North Yorkshire and North-East England. Increasing the skills, confidence and hope of local people to see social and economic transformation.

As a training provider, the charity provides alternative forms of education to help people who are furthest from the job market to move forward. Promoting inclusion and using training as a tool to strengthen communities, Three13 embeds the training into social action projects; joining up the dots between the aspirations of learners and the needs of the communities in which they live. During this reporting period, the charity sent 1000+ meals into the community to feed those facing food insecurity, continued to renovate a disused space into a community garden in Northallerton and constructed palette bins for a local litter-picking group.

The approach is person-centred, targeted at those who need extra support in their employment journey. Common barriers for those the charity works with include low-literacy skills, criminal record, poor mental health, care-experience, etc. Forgetting what is in the past and looking forward to what lies ahead, each person the charity engages with gets the tailored support they need to grow and develop, to overcome obstacles and fulfil their personal potential.

The Charity has continued to grow, maintain the Matrix accreditation (for delivering high quality Information, Advice & Guidance) and successfully deliver under contracts with the following organisations across the region: Hartlepool Borough Council (UK SPF), Ingeus, North Yorkshire County Council, Sunderland City Council and the Tees Valley Combined Authority. During the year, 200 individuals were supported across four programme sites:

Teesside



Our Teesside Hub offers the largest provision, with work-based training across kitchen, coffee shop, garden and workshop environments. Programmes are between 4-8 weeks in length, with activity and qualification opportunities tailored to match the aspirations and needs of each learner. As well as employability support, programmes include a series of sustainability workshops e.g. DIY, Make-do and Mend and Reducing Food Waste. These workshops mitigate against the effects of the cost-of-living crisis for those we work with and support a more equitable transition to a greener local economy. 130 accredited qualifications were awarded and 40% of learners progressed into employment, further education or volunteering.

Sunderland



Sunderland City Council are investing over £400m in construction projects to transform the landscape - so the provision at the charity's Sunderland Hub aims to pave a way for local people to be part of that growth. 60 people enrolled on the Construction skills programmes (between 1-6 weeks in length) and supported to progress at their own pace; they achieved 131 qualifications between them. 27% progressed into employment, further education or volunteering.

Northallerton



In Northallerton we offer a work-based training opportunity wrapped around the creation of a new community garden at New Life Baptist Church. 50% of our learners on the Northallerton project in this period have been people in the process of obtaining leave to remain. According to research by Migration Yorkshire, 34% of Yorkshire residents feel migration has had a negative impact on their local community and 38% oppose the claiming of asylum as an entry point to the UK. Using work-based training as a tool to promote integration and inclusion has supported these learners to improve their English and understanding of working practices/ health and safety in the UK. It has also helped dispel some of the assumptions held by a number of our British learners. 15 of the 16 people who enrolled gained a vocational qualification and the project celebrated a 25% progression rate.

Newcastle



Seeking to launch our practical approach to adult learning in Newcastle, we ran a pilot project that offered an unaccredited 4-week programme of either Carpentry or Hospitality skills in the community hub at Kingdom Life Church, Heaton. 18 people engaged with the programme and 33% progressed into employment, further training or volunteering.

The charity continues to employ a diverse staff team, with tutors, management, administrative staff and volunteers who are experienced in a variety of sectors, sharing their knowledge to not only design and deliver courses, but to mentor beneficiaries on their individual learning journeys. The charity continues to invest in its employees through monthly training sessions that cover important practice and policy areas such as safeguarding and equality, diversity and inclusion.

The Charity works closely with its partner organisation Tees Valley Community Church (TVCC) with a shared site. The Charity once again would like to express thanks to Tees Valley Community Church (TVCC) for their ongoing practical and financial support, especially in hosting the Teesside Hub.

Financial review

Financial Summary

The overall income for the year was £533,760 compared to £443,662 in the previous year. The increase was due to one-off gifts and growth in training income.

The overall expenditure for the year was £552,231 compared to £507,428 in the previous year. The increase was due to an increase in staff costs (payroll & training provider fees).

The net position for the year was a deficit of £18,471 compared to a deficit of £63,766 in the previous year.

Major risks facing the Charity

- The withdrawal of funding from EU and ESF (European Social Fund) contracts. These contracts ceased from July 2023 with still no clear national, regional or local funding streams to replace many of these funds working with the long term unemployed and those hardest to reach individuals.
- A change to government policy on training and education.
- A change to government policy on criminal justice measures for our work with those with convictions.
- A reduction or withdrawal of gift aid if government policy changes.
- Significant unforeseen expenditure, likely to be related to property.

Risk management

The Trustees have a duty to identify and review the risks which the Charity is exposed to. To enable the Trustees to manage risks we have systems of internal control to protect and mitigate against any reasonably foreseeable risk. The control systems include:

- Annual forecasting and budgeting setting, approved by the Trustees.
- Regular Trustee meetings where financial reports are reviewed.
- Risk assessments.
- Delegation of duties.

We regularly review the main risks faced by the Charity and the main risks that have been identified are finance, safeguarding, health and safety, building maintenance and security. We have strengthened the membership of our trustees to ensure they bring expertise in these high-risk areas. We also use a variety of people from either within our partner TVC Church or external third parties to provide advice and guidance on the relevant areas of risk. We use people with expertise in the different areas of risk to provide specialist and expert advice.

We believe that the internal financial controls comply with the relevant Charity Commission guidance.

Cash Reserves Policy

A formal policy on reserves was agreed by the Trustees which states:

- The Trustees have set a reserves policy which requires maintaining free cash balances in the general fund amounting to £120,000, being approximately three months running costs.
- At the end of the current financial year reserves were £210,326 compared to £219,483 at the end of the previous year.
- Reserves should be maintained at this level which ensures that the Charity's core activity could continue during a period of unforeseen difficulty.
- The reserves should be maintained in an easily accessible form.

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle and it takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted.
- Planned activity level, and the Church's commitments to its stakeholders.
- Unexpected shutdown of the Church.
- Future spending plans and expected liabilities and anticipated building costs.
- It also reflects as far as possible the current economic climate and trends.

The reserves policy will be reviewed by the Trustees every 12 months.

Plans for future periods

The Charity is looking to consolidate the financial position by expanding the services offered in each Hub and explore projects in new areas of the region. This will enable the charity to bid for contracts in a wider geographical area, and therefore increase the size of contracts, grants and service level agreements it is able to deliver. In 2025/26:

- The Hubs in Teesside and Sunderland will remain accessible, one-stop-shops for more people to come together, build confidence and move forward in their journey to employment. Textiles Skills will be added to the offer at the Teesside Hub and Hospitality in Sunderland.
- Provision in Northallerton will be scaled up to offer both an outdoor work-based training (continuing garden renovations) and indoor – in the form of a Hospitality Skills course.

Structure, Governance and Management

Governing Document

Three13 Training and Enterprise Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005, as amended by special resolution dated 12th April 2015. It is registered as a charity with the Charity Commission. Members of the charity guarantee to contribute amounts not exceeding £1 to the assets of the charity in the event of winding up.

Appointment of Trustees/Directors

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charity in order to make them aware of current activities.

The methods of appointment of trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a trustee at any general meeting by following the notice and other requirements set out in the Articles.

The charity may by ordinary resolution appoint a person who is willing to act as a trustee.

In selecting individuals for appointment, the trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

Decision making and Management

The Trustees meet every other month to discuss finances, strategic and operational issues and the Trustees have responsibility for all legal decision making.

There is also a Senior staff team that meets weekly to make practical decisions on the strategy and direction of the Charity, and how this will be implemented in practice. Once a month, Trustee Steve McFarlane joins these meetings – to bring financial expertise and provide further opportunity for Trustee oversight.

A monthly staff meeting for all staff and volunteers takes place to ensure that skills are current, good practice is shared, there is an opportunity to meet together and discuss practical changes needed for the delivery of our training and services.

Day to day decisions are delegated to operational staff. All staff are encouraged to make proposals and suggestions for discussion for development and improvements.

In addition, during the year we have continued with our learner voice sessions. We make time during each course to ensure we actively listen to the opinions, views, and comments of our learners. We want to ensure our learners are empowered to shape their own training, as well that of future learners, and to allow them to play an active role in the development, delivery and improvement of the charity.

Key Management Personnel Pay Reviews

As with all staff, pay increases are considered annually by the Trustees. When reviewing salaries the Trustees have consideration of both the charitable and private sector as benchmarks. Any Trustee with a conflict of interest will absent themselves from any discussions on pay reviews for themselves or other parties who they have an interest in.

Related parties and collaborations

In pursuit of its objectives, the Charity supports and collaborates with a number of other charitable organisations and local churches.

TVC Church

TVC Church is the main strategic partner of the Charity. We are both located on the same freehold site and share resources where possible. TVC Church undertakes a variety of projects that align with the learners who come onto the Charity's programmes, including working with people from socially deprived backgrounds. TVC Church supports the Charity's training programmes by providing volunteers to help the learners. In partnership with TVC Church we have developed our site to include office space and work experience opportunities for learners on the Charity's programmes.

New Life Baptist Church (Northallerton) and Kingdom Life Church (Heaton)

Both New Life and Kingdom Life are Churches we partner with to host our work-based training. Following in the footsteps of TVC Church – our partnership allows them to share their assets for wider community benefit. Neither Church charges Three13 for use of their space and learners who attend the programmes can connect with or benefit from other community activities on site e.g. Kingdom Life has a community grocery store and New Life provides hot lunches, offered by volunteers. Our insurance schedule of premises ensures all of our delivery sites.

CAP

Christians Against Poverty (CAP) is a Christian charity in the United Kingdom founded in Bradford, West Yorkshire by John Kirkby in 1996. It is a national organisation specialising in debt counselling for people in financial difficulty, including those in need of bankruptcy or insolvency. TVC Church employ a worker based in our premises providing the full debt and advice service to customers based in the area, and helping with practical needs such as food hampers, finding furniture and clothes for people. This a useful resource for many of our learners who because of hardships, especially long-term unemployment, find themselves with debt issues.

The Message Trust

The Message Trust is a Christian charity working to improve the lives of young people in the UK and beyond through work in schools, prisons and communities. Working in partnership with churches and other organisations, The Message Trust is in contact with around 100,000 young people each year. The Message Trust have set up Community Grocer stores in many of the areas within our region, to provide cheap food to local communities. As part of our partnership, customers of the Grocers are referred to the Charity's programmes for holistic care and job training. Furthermore, our learners are often referred for additional holistic support due to food poverty issues.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on:

Signed on its behalf by:

Matthew Biddlecombe – Director and Trustee

THREE13 TRAINING AND ENTERPRISE LTD**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
for the year ended 31st August 2025**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2025 which are set out on pages 9 to 22.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 your company'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

Since the company's gross income exceeds £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England Wales, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 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.

**Mrs A L Cowley FCA
Baines Jewitt Limited
Chartered Accountants
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
STOCKTON ON TEES
TS18 3TU**

Date

THREE13 TRAINING AND ENTERPRISE LTD

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st August 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	93,658	-	93,658	41,418	-	41,418
Charitable activities	4	181,512	248,812	430,324	174,425	213,694	388,119
Other trading activities	5	7,658	-	7,658	13,251	-	13,251
Investment Income	6	2,120	-	2,120	874	-	874
Total incoming resources		284,948	248,812	533,760	229,968	213,694	443,662
Expenditure on:							
Charitable activities	7	327,397	224,834	552,231	322,870	184,558	507,428
Total expenditure		327,397	224,834	552,231	322,870	184,558	507,428
Net income/(expenditure)		(42,449)	23,978	(18,471)	(92,902)	29,136	(63,766)
Transfer between funds		(996)	996	-	7,558	(7,558)	-
Net movement in funds	8	(43,445)	24,974	(18,471)	(85,344)	21,578	(63,766)
Reconciliation of funds							
Total funds brought forward	17	237,394	58,783	296,177	322,738	37,205	359,943
Total funds carried forward		193,949	83,757	277,706	237,394	58,783	296,177

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

All income and expenditure derive from continuing activities.

The notes on pages 12 to 22 form part of these financial statements

THREE13 TRAINING AND ENTERPRISE LTD

BALANCE SHEET
As at 31st August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	67,380	76,694
Total fixed assets		<u>67,380</u>	<u>76,694</u>
Current assets			
Debtors falling due within one year	14	26,481	6,603
Cash at bank and in hand		199,778	225,876
Total current assets		226,259	232,479
Liabilities			
Creditors falling due within one year	15	15,933	12,996
Net current assets		<u>210,326</u>	<u>219,483</u>
Total assets less current liabilities		277,706	296,177
Total net assets	16	<u><u>277,706</u></u>	<u><u>296,177</u></u>
The funds of the charity			
Restricted income funds	17	83,757	58,783
Unrestricted income funds	17	193,949	237,394
Total charity funds		<u><u>277,706</u></u>	<u><u>296,177</u></u>

For the year ended 31st August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities

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 and the directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These financial statements were approved by the board of directors and authorised for issue on:

.....
and are signed on their behalf by:

.....
Matthew Biddlecombe - Director and Trustee
Company Number: 05642155

The notes on pages 12 to 22 form part of these financial statements

THREE13 TRAINING AND ENTERPRISE LTD

CASH FLOW STATEMENT
for the year ended 31st August 2025

	2025	2024
	£	£
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(28,218)	(8,929)
	<u>(28,218)</u>	<u>(8,929)</u>
Cash flows from investing activities:		
Interest	2,120	874
Purchase of tangible assets	-	(8,076)
	<u>2,120</u>	<u>(7,202)</u>
Net cash provided by (used in) investing activities	<u>(26,098)</u>	<u>(16,131)</u>
Change in cash & cash equivalents in the year	(26,098)	(16,131)
Cash & cash equivalents at the beginning of the year	225,876	242,007
Cash & cash equivalents at the end of the year	<u><u>199,778</u></u>	<u><u>225,876</u></u>

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES
for the year ended 31st August 2025

	2025	2024
	£	£
Net income/ (expenditure) for the reporting period (as per the statement of financial activities)	(18,471)	(63,766)
Adjustments for:		
Depreciation	9,314	8,372
Interest	(2,120)	(874)
(Increase)/decrease in debtors	(19,878)	56,868
Increase/(decrease) in creditors	2,937	(9,529)
Net cash provided by (used in) operating activities	<u>(28,218)</u>	<u>(8,929)</u>

Analysis of Cash

Cash and cash equivalents	199,778	225,876
	<u>199,778</u>	<u>225,876</u>

THREE13 TRAINING AND ENTERPRISE LTD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st August 2025

1. Accounting Policies

Three13 Training and Enterprise Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office can be found on the Trustees Annual Report.

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the charity's governing documents, Charities Act 2011, 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) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

b) Going Concern

The trustees are confident that the charity can continue as a going concern for a period of at least 12 months from the date of approval of these financial statements.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements

c) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds.
- any performance conditions attached to the items of income have been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies entitlement is taken as the earlier of the date:

- on which the charity is aware that Probate has been granted.
- the estate has been finalised, and notification has been made by the Executors to the Trust that a distribution will be made; or
- when a distribution is received from the Estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the Executors intention to make a distribution.

Where legacies have been notified to the Charity, or the Charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, and any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

d) **Donated Services and Facilities**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities include the cost of running the church, café and associated projects.
- Other expenditure represents those items not falling into any other heading.

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

g) **Tangible Fixed Assets**

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

- Property – a log cabin (costing over £5,000) - Fixed amount per annum based on estimated useful economic life of 10 years at purchase.
- Equipment – a composter (costing over £5,000) - Fixed amount per annum based on estimated useful economic life of 5 years at purchase.
- Property & Equipment (costing less than £5,000) - Written off in year of acquisition.
- Freehold property and improvements - Nil

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **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 measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) **Pensions**

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 9.

l) Financial Instruments

The charity 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.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Critical accounting estimates and judgements

In the application of the charity'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.

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.

The trustees do not believe there to be judgements or estimates that would be considered critical to the financial statements.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Income from donations & legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Donations from Individuals	13,188	-	13,188	6,982	-	6,982
Gift Aid on Donations from Individuals	955	-	955	326	-	326
Donations & Grants from Organisations (Unconditional)	79,515	-	79,515	34,110	-	34,110
	<u>93,658</u>	<u>-</u>	<u>93,658</u>	<u>41,418</u>	<u>-</u>	<u>41,418</u>

4. Income earned from charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Training & Enterprise Income	181,512	248,812	430,324	174,425	213,694	388,119
	<u>181,512</u>	<u>248,812</u>	<u>430,324</u>	<u>174,425</u>	<u>213,694</u>	<u>388,119</u>

5. Income earned from other trading activity

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income from use of premises	1,903	-	1,903	7,297	-	7,297
Recharge of staff time	5,755	-	5,755	5,954	-	5,954
	<u>7,658</u>	<u>-</u>	<u>7,658</u>	<u>13,251</u>	<u>-</u>	<u>13,251</u>

6. Bank Interest

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Interest	2,120	-	2,120	874	-	874
	<u>2,120</u>	<u>-</u>	<u>2,120</u>	<u>874</u>	<u>-</u>	<u>874</u>

7. Analysis of expenditure on charitable activities

	Unrestricted Funds Education & Training 2025 £	Restricted Funds Education & Training 2025 £	Total Funds Education & Training 2025 £	Unrestricted Funds Education & Training 2024 £	Restricted Funds Education & Training 2024 £	Total Funds Education & Training 2024 £
Staff Pay (incl. fees 2024)	237,904	167,688	405,592	256,866	145,933	402,799
Other Staff Costs (incl. fees 2025)	26,774	13,461	40,235	4,771	1,358	6,129
Learner Costs	14,565	17,616	32,181	14,481	14,041	28,522
Buildings Costs	15,180	5,165	20,345	8,251	4,205	12,456
Other Direct Costs	5,850	12,535	18,385	6,837	13,007	19,844
Overheads	19,425	6,754	26,179	23,965	5,341	29,306
Depreciation	7,699	1,615	9,314	7,699	673	8,372
	<u>327,397</u>	<u>224,834</u>	<u>552,231</u>	<u>322,870</u>	<u>184,558</u>	<u>507,428</u>

8. Net income/(expenditure) for the year

This is stated after charging:

	2025 £	2024 £
Property Leases	10,800	2,700
Depreciation	9,314	8,372
Independent Examiner's Fees	4,493	4,500

9. Analysis of Staff Costs and Trustee Remuneration, expenses and related transactions

	2025	2024
	£	£
Salaries and Wages	366,038	364,936
Social Security	29,145	27,804
Employer contribution to Defined Contribution Pension Scheme	10,409	10,059
Total	405,592	402,799

No employees had emoluments in excess of £60,000 during the current year or the prior year.

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

	2025	2024
	£	£
Restricted	4,303	3,644
Unrestricted	6,106	6,415
	10,409	10,059

Trustee remuneration

The company's Memorandum and Articles of Association specifically prohibits them from receiving any remuneration or benefit in respect of their role as directors of the company or trustees of the charity. They are remunerated in their capacity as employees of the company as expressly permitted.

Stephen McFarlane	2025	2024
	£	£
Salary	50,000	49,500
Social security costs (Net of employment allowance 24-25)	5,667	5,575
Employer contribution to Defined Contribution Pension Scheme	1,500	1,485
	57,167	56,560

David Mumford	2025	2024
	£	£
Salary	43,536	42,268
Social security costs (Net of employment allowance 24-25)	5,180	4,577
Employer contribution to Defined Contribution Pension Scheme	1,306	1,268
	50,022	48,113

The total employment benefits of the Trustees in the year were:

	107,189	104,673
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	2025	2024
	£	£
Expenses paid to trustees and their family members in the year amounted to:	780	857
Expenses reimbursed covered Travel & Subsistence.		
One trustee received reimbursements.		

	2025	2024
	£	£
Donations to the charity from trustees, family members & key management staff:	300	240

10. Staff numbers

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

	2025	2025	2024	2024
	Headcount	FTE	Headcount	FTE
Training	12	10.375	11	9.375
	12	10.375	11	9.375

11. Related Party Transactions

Martin Dunkley, Matthew Biddlecombe and Steven Mcfarlane are trustees of both Three13 and Tees Valley Community Church, a charity that operates in the Tees Valley area.

Details of transactions during the year and balances at the year-end date are as follows:

	2025	2024
	£	£
Expenditure:		
Contributions to Tees Valley Community Church for employees on its payroll	5,315	4,982
Income:		
Gifts and donations from Tees Valley Community Church	34,000	34,000
Contributions from Tees Valley Community Church for employees on the payroll	5,755	5,954
Included in debtors:		
Owed by Tees Valley Community Church	8,524	56
Included in creditors:		
Owed to Tees Valley Community Church	381	166

Three 13 Training and Enterprise Limited occupied a building owned by Tees Valley Community Church on a rent-free basis in the 2024-25 financial year and in the previous 2023-24 financial year.

12. Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13. Tangible Fixed Assets

	Freehold Land and Buildings £	IT Equipment £	Other Equipment £	Total £
Cost as at 01.09.24	76,990	-	8,076	85,066
Cost as at 31.08.2025	76,990	-	8,076	85,066
Depreciation as at 01.09.2024	7,699	-	673	8,372
Charge for year	7,699	-	1,615	9,314
Depreciation as at 31.08.2025	15,398	-	2,288	17,686
Net book value as at 01.09.2024	69,291	-	7,403	76,694
Net book value as at 31.08.2025	61,592	-	5,788	67,380

14. Debtors falling due within one year

	2025 £	2024 £
Trade Debtors	2,000	2,232
Prepayments	5,379	4,315
Accrued Income	9,554	-
Other Debtors	9,548	56
	26,481	6,603

15. Creditors falling due within one year

	2025 £	2024 £
Trade Creditors	2,299	1,270
Accrued Costs	12,667	11,560
Other Creditors	967	166
	15,933	12,996

16. Analysis of net assets between funds

	General £	Restricted £	Total £
Tangible fixed assets	67,380	-	67,380
Cash at bank and in hand	116,021	83,757	199,778
Other net current assets/(liabilities)	10,548	-	10,548
Total	193,949	83,757	277,706

17. Analysis of charitable funds

	Opening Balance 2025 £	Incoming Resources 2025 £	Resources Expended 2025 £	Transfers 2025 £	Closing Balance 2025 £
General Funds Total	237,394	284,948	(327,397)	(996)	193,949
Restricted Funds					
Garfield Weston	-	30,000	(22,500)	-	7,500
Awards For All	-	19,400	(9,700)	-	9,700
Lauderdale Trust	-	23,500	(23,500)	-	-
Nationwide Community Grants	17,200	-	(17,200)	-	-
Energy Saving Trust	2,664	15,530	(18,194)	-	-
National Lottery Community Fund - RC North East & Cumbria region	6,064	81,000	(80,314)	-	6,750
Charles Hayward Foundation	13,636	-	(13,636)	-	-
Platten Family Trust	9,771	4,583	(14,354)	-	-
Stockton Council Food Aid	132	431	(563)	-	-
Goshen	2,500	-	(2,500)	-	-
UKSPF Grant - NYCC Greenlife Project	6,816	-	(7,812)	996	-
County Durham Community Foundation	-	2,592	(1,296)	-	1,296
MSE Charity	-	7,470	(2,075)	-	5,395
Bramall Foundation	-	3,000	(1,000)	-	2,000
Two Ridings	-	9,805	(5,192)	-	4,613
Hadrian Trust	-	1,000	-	-	1,000
Sew Worth It	-	15,000	-	-	15,000
Sunderland Donations	-	33,501	(4,998)	-	28,503
Durham Garden Project	-	2,000	-	-	2,000
Restricted Funds Total	58,783	248,812	(224,834)	996	83,757
Total Funds	296,177	533,760	(552,231)	-	277,706

	Opening Balance 2024 £	Incoming Resources 2024 £	Resources Expended 2024 £	Transfers 2024 £	Closing Balance 2024 £
General Funds Total	322,738	229,968	(322,870)	7,558	237,394
Restricted Funds					
Henry Smith	24,875	29,850	(54,725)	-	-
William Leech	-	5,194	(5,194)	-	-
Tweed Family Charitable Foundation	3,163	-	(3,246)	83	-
Sir James Knott Trust	9,167	-	(9,167)	-	-
Lauderdale Trust	-	23,000	(23,131)	131	-
Nationwide Community Grants	-	42,501	(25,301)	-	17,200
Energy Saving Trust	-	15,530	(4,790)	(8,076)	2,664
National Lottery Community Fund - RC North East & Cumbria region	-	40,500	(34,436)	-	6,064
Charles Hayward Foundation	-	23,400	(9,764)	-	13,636
Platten Family Trust	-	9,771	-	-	9,771
Stockton Council Food Aid	-	463	(331)	-	132
Rothley	-	1,200	(1,504)	304	-
Goshen	-	2,500	-	-	2,500
UKSPF Grant - NYCC Greenlife Project	-	19,785	(12,969)	-	6,816
Restricted Funds Total	37,205	213,694	(184,558)	(7,558)	58,783
Total Funds	359,943	443,662	(507,428)	-	296,177

Name of fund	Description, nature and purposes of the fund
General Fund	The 'free reserves' are after allowing for all designated funds.
Restricted Funds	
Garfield Weston	Supporting running costs to offer our work-based training in Teesside, to enable us to build confidence through inclusive learning that unlocks new skills, abilities and ideas to the benefit of our communities and economy.
Awards For All	NEET no more. Providing work-based training to those aged 18-24
Lauderdale Trust	Supporting community work-based training in Sunderland that provides additional mentoring support to find faith, community and economic security.
National Lottery Community Fund - RC North East & Cumbria region	Helping Care-Experienced Young People live safer & more sustainable lives.
Energy Saving Trust	Composting for change. Offering Vocational qualification for Care-Experienced Young People and interactive sessions for local school children.
National Lottery Reaching Communities	Reaching Communities Skill share project (ID 20249007). Offering work-based training to change lives.
Charles Hayward Foundation	Pathway to employment - programme for ex-offenders under 30, offering work-based training, accredited training and advocacy.

Platten Family Trust	Work-based training in carpentry or hospitality for adults living in East End of Newcastle.
Stockton Council Food Aid	Giving financial support to provide food (in the form of cooked lunches) for all our learners - Winter 2024.
Goshen	Meeting the welfare needs of our learners to remove barriers to participation e.g. offering training travel, lunches, work clothing.
UKSPF Grant - NYCC Greenlife Project	Providing accredited work-based training in Northallerton to transform a community garden space.
County Durham Community Foundation	Removing food insecurity as a barrier to learning
MSE Charity	Delivering our 'money survival' and 'cutting food bills' interactive sessions to at least 70 people over the year
Bramall Foundation	Offering work-based training in developing the community garden in Northallerton, in conjunction with New Life Baptist Church.
Two Ridings	Providing work-based training in developing the community garden in Northallerton, in conjunction with New Life Baptist Church.
Hadrian Trust	Adding plumbing to the workshop delivery
Sew Worth It	Offering 3 pilot courses for a pilot of a Teesside based Textiles project. Donor has requested to remain anonymous.
Sunderland Donations	Supporting the work of Three13 based at the Sunderland Hub
Durham Garden Project	Working with Ingeus (a social enterprise) clients to plan, develop and construct a garden
2024 only	
Henry Smith	Supporting running costs to offer our work-based training in Teesside, particularly for those who fall through the gaps of Government funded programmes and/or additional support.
William Leech	Skill Share: DIY - offering a new curriculum within our new cabin to teach 'sustainable living' skills to build capacity in basic DIY.
Tweed Family Charitable Foundation	Delivering a pilot of a new independent living skills programme to improve the life chances of Care-Experienced Young People.
Sir James Knott Trust	Offering work-based training that make education accessible, through the renovation of a community building in Southwick, Sunderland.
Rothley	Funding purchase of hard landscaping materials and equipment for the Oakwood Garden.

18. Commitments

	2025	2024
	£	£
Lease payments due not later than one year	10,800	10,800
Lease payments due within two and five years	29,700	40,500

19. Pension commitments

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund.

At the balance sheet date, no unpaid contributions were due to the fund.

20. Contingent Liability

A composter was purchased from a restricted grant from the Energy Savings Trust. If it is sold at some point in the future, the proceeds of the sale are required to be paid back to the Trust.

THREE13 TRAINING AND ENTERPRISE LTD

England & Wales - Charity number 1113499

Accounts



training &
enterprise



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www.three13.co.uk

📍 **Three13 Training Hub**
The Oakwood Centre
Cleasby Way
Eaglescliffe
TS16 0RD

THREE13 TRAINING & ENTERPRISE LIMITED

**Annual Report and Unaudited Financial Statements
for the year ended 31st August 2024**

**THREE13 TRAINING AND ENTERPRISE LTD
ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS**

(A company limited by guarantee and not having a share capital)

Charity number: 1113499

Company number: 05642155

Accounts – 31st August 2024

INDEX

1-6	Trustees' Annual Report (including Directors' Report)
7	Independent Examiner's Report to the Trustees
8	Statement of Financial Activities
9	Balance Sheet
10	Cash Flow Statement and Reconciliation of Net Income to Net Cash Flow from Operating Activities
11-19	Notes to the Accounts

THREE13 TRAINING AND ENTERPRISE LTD
TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
for the year ended 31st August 2024

The Trustees are pleased to present their annual report and financial statement of the charitable company for the year ended 31st August 2024 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents.

Reference and Administration Details

Charity Registration Number:	1113499
Company Number:	05642155
Registered and principal office:	The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees, Teesside TS16 ORD
Bankers:	HSBC 136 High Street, Stockton-on-Tees TS18 1LR
Independent Examiners:	Anne Cowley FCA, Baines Jewitt Limited, Spitfire House, 19 Falcon Court, Preston Farm Industrial Estate, Stockton-on-Tees TS18 3TU

Trustees and Directors

The Trustees of the charitable company are the directors for the purposes of charity law. During the year, the trustees for the charity were reviewed in terms of the changed needs of the charity following the transfer of ownership of some of the projects back to TVCC. This has allowed new trustees to be recruited to ensure they fully represent the changed needs of the charity and ensure that they bring expertise in areas identified as key risks.

The trustees and officers who served during the year and since the year end were as follows:

Martin Dunkley
Matt Biddlecombe
Steven McFarlane
David Mumford
Leanne Chilton
Georgina Chinaka
David Marley (Director & Company Secretary)

Key Management Personnel

The day to day running of the Three13 Training Charity is delegated to the senior management team which has been led during the past year by David Mumford. The senior leadership team is as follows:

David Mumford
Helen Jill Govier
Helen Malbon
Steven McFarlane (joining the team once per month)

Objectives and Activities

The main objective of the charity is to provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood and in such other local community in the United Kingdom and the world as the Trustees may from time to time determine.

The main activities are to support the local community in all aspects of their lives, particularly life skills, education and leisure time occupation.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees hope that its activities will encourage people to make a positive contribution to their local community.

Achievements and Performance

This has been a successful year in achieving the aims and objectives of the charity in providing work-based training to those in Teesside and the wider regions of North Yorkshire and North-East England. Increasing the skills, confidence and hope of local people to see social and economic transformation.

As a training provider, the charity provides alternative forms of education to help people who are furthest from the job market to move forward. Promoting inclusion and using training as a tool to strengthen communities, Three13 embeds the training into social action projects; joining up the dots between the aspirations of learners and the needs of the communities in which they live.

The approach is person-centred, targeted at those who need extra support in their employment journey. Common barriers for those the charity works with include low-literacy skills, criminal record, poor mental health, care-experience etc. Forgetting what is in the past and looking forward to what lies ahead, each person the charity engages with gets the tailored support they need to grow and develop, to overcome obstacles and fulfil their personal potential.

The Charity has continued to grow, maintain the Matrix accreditation (for delivering high quality Information, Advice & Guidance) and successfully deliver under contracts with the following organisations across the region: Hartlepool Borough Council (UK SPF), Ingeus, Sunderland City Council and the Tees Valley Combined Authority. During the year, 194 individuals were supported across four programme sites:

Teesside



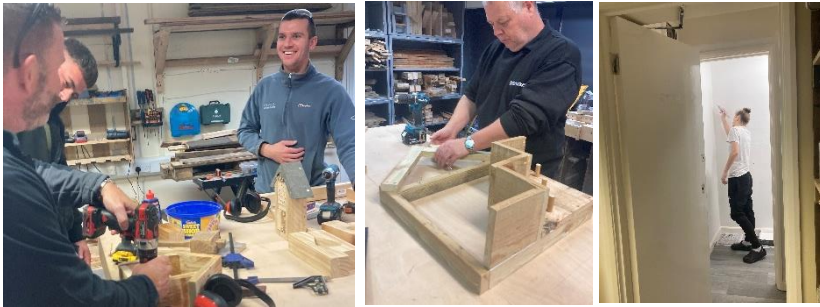
Remaining the largest provision, 103 people benefitted from work-based training across kitchen, coffee shop, garden and workshop environments at the charity's Teesside Hub. Programmes were between 4-8 weeks in length, with activity tailored to match the aspirations and need of each learner. 97 accredited qualifications were awarded and 42% of learners progressed into employment or further education.

In addition:

- The training kitchen prepared 1000+ hot meals which were distributed to drop-ins in Middlesbrough and Stockton
- The community garden produce was used in the meals (referenced above), and the addition of a composting machine has created the opportunity to reduce food waste and create compost to be shared with other community allotments.
- The Carpentry skills learners helped renovate a local youth club.

Thanks to funding from the National Lottery Community Fund, the charity also introduced new workshops here, seeking to build green skills for work and life.

Sunderland



Sunderland City Council are investing over £400m in construction projects to transform the landscape - so the provision at the charity's Sunderland Hub aims to pave a way for local people to be part of that growth. 56 people enrolled on the Construction skills programmes (between 1-6 weeks in length) and supported to progress at their own pace; they achieved 59 qualifications between them. 48% progressed into employment or further education. The learners also contributed to the renovation of a community garden in the centre of a supported-living housing complex in Southwick.

HMP Holme House

The charity supported 20 people in the Veterans Wing of the prison to re-design and construct the yard space into a Memorial Garden. The opportunity also provided the learners to gain accredited units in basic construction skills – supporting them to move forward post-conviction.

Northallerton



Inspired by the legacy of community gardens the charity has left to date across the North East; New Life Baptist Church Northallerton approached the charity to partner in the creation of a new vegetable garden on their site. To date, the project has created a training opportunity for 14 people to gain a vocational qualification and celebrated a 27% progression rate.

The charity continues to employ a diverse staff team, with tutors, management, administrative staff and volunteers who are experienced in a variety of sectors, sharing their knowledge to not only design and deliver courses, but to mentor beneficiaries on their individual learning journeys. The charity continues to invest in its employees through monthly training sessions that cover important practice and policy areas such as safeguarding and equality, diversity and inclusion.

The Charity works closely with its partner organisation Tees Valley Community Church (TVCC) with a shared site and shared resources. The Charity once again would like to express thanks to Tees Valley Community Church (TVCC) for their ongoing practical and financial support, especially in hosting the Teesside Hub.

Financial review

Financial Summary

The overall income for the year was £443,662 compared to £603,304 in the previous year. The main source of income was from contracts to provide training and totalled £388,119.

The overall expenditure for the year was £507,428 compared to £483,451 in the previous year. The biggest element of expenditure was for staff pay and totalled £402,799.

The net position for the year was a deficit of £63,766 compared to a surplus of £119,853 in the previous year. This was due to the reduction in income.

Major risks facing the Charity

- The withdrawal of funding from EU and ESF (European Social Fund) contracts. These contracts ceased from July 2023 with still no clear national, regional or local funding streams to replace many of these funds working with the long term unemployed and those hardest to reach individuals.
- A change to government policy on training and education.
- A change to government policy on criminal justice measures for our work with those with convictions.
- A reduction or withdrawal of gift aid if government policy changes.
- Significant unforeseen expenditure, likely to be related to property.

Risk management

The Trustees have a duty to identify and review the risks which the Charity is exposed to. To enable the Trustees to manage risks we have systems of internal control to protect and mitigate against any reasonably foreseeable risk. The control systems include:

- Annual forecasting and budgeting setting, approved by the Trustees.
- Regular Trustee meetings where financial reports are reviewed.
- Risk assessments.
- Delegation of duties.

We regularly review the main risks faced by the Charity and the main risks that have been identified are finance, safeguarding, health and safety, building maintenance and security. We have strengthened the membership of our trustees to ensure they bring expertise in these high-risk areas. We also use a variety of people from either within our partner TVC Church or external third parties to provide advice and guidance on the relevant areas of risk. We use people with expertise in the different areas of risk to provide specialist and expert advice.

We believe that the internal financial controls comply with the relevant Charity Commission guidance.

Cash Reserves Policy

A formal policy on reserves was agreed by the Trustees which states:

- The Trustees have set a reserves policy which requires maintaining free cash balances in the general fund amounting to £120,000, being approximately three months running costs.
- At the end of the current financial year reserves were £219,483 compared to £282,953 at the end of the previous year.
- Reserves should be maintained at this level which ensures that the Charity's core activity could continue during a period of unforeseen difficulty.
- The reserves should be maintained in an easily accessible form.

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle and it takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted.
- Planned activity level, and the Church's commitments to its stakeholders.
- Unexpected shutdown of the Church.
- Future spending plans and expected liabilities and anticipated building costs.
- It also reflects as far as possible the current economic climate and trends.

The reserves policy will be reviewed by the Trustees every 12 months.

Plans for future periods

The Charity is looking to consolidate the financial position by expanding the services offered in each Hub and explore projects in new areas of the region. This will enable the charity to bid for contracts in a wider geographical area, and therefore increase the size of contracts, grants and service level agreements it is able to deliver. In 2024/25, the Hubs in Teesside and Sunderland will remain accessible, one-stop-shops for more people to come together, build confidence and move forward in their journey to employment.

The charity is planning to:

- Scale up provision through establishing a third Hub at Kingdom Life Church in Heaton, Newcastle - tackling the issues that generational unemployment has led to in their community.
- Build a broader offer of post-programme opportunities for learners across employment, work trials, training, volunteering and personal growth.

Structure, Governance and Management

Governing Document

Three13 Training and Enterprise Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005, as amended by special resolution dated 12th April 2015. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

Appointment of Trustees/Directors

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

The methods of appointment of trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a trustee at any general meeting by following the notice and other requirements set out in the Articles.

The charity may by ordinary resolution appoint a person who is willing to act as a trustee.

In selecting individuals for appointment, the trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

Decision making and Management

The Trustees meet every other month to discuss finances, strategic and operational issues and the Trustees have responsibility for all legal decision making.

There is also a Senior staff team that meets weekly to make practical decisions on the strategy and direction of the Charity, and how this will be implemented in practice.

A monthly staff meeting for all staff and volunteers takes place to ensure that skills are current, good practice is shared, there is an opportunity to meet together and discuss practical changes needed for the delivery of our training and services.

Day to day decisions are delegated to operational staff. All staff are encouraged to make proposals and suggestions for discussion for development and improvements.

In addition, during the year we have continued with our learner voice sessions. We make time during each course to ensure we actively listen to the opinions, views, and comments of our learners. We want to ensure our learners are empowered to shape their own training, as well that of future learners, and to allow them to play an active role in the development, delivery and improvement of the charity.

Key Management Personnel

As with all staff, pay increases are considered annually by the Trustees. When reviewing salaries the Trustees have consideration of both the charitable and private sector as benchmarks. Any Trustee with a conflict of interest will absent themselves from any discussions on pay reviews for themselves or other parties who they have an interest in.

Related parties and collaborations

In pursuit of its objectives, the Charity supports and collaborates with a number of other charitable organisations and local churches.

TVC Church

TVC Church is the main strategic partner of the Charity. We are both located on the same freehold site and share resources where possible. TVC Church undertakes a variety of projects that align with the learners who come onto the Charity's programmes, including working with people from socially deprived backgrounds. TVC Church supports the Charity's training programmes by providing volunteers to help the learners. In partnership with TVC Church we have developed our site to include office space and work experience opportunities for learners on the Charity's programmes.

CAP

Christians Against Poverty (CAP) is a Christian charitable company in the United Kingdom founded in Bradford, West Yorkshire by John Kirkby in 1996. It is a national organisation specialising in debt counselling for people in financial difficulty, including those in need of bankruptcy or insolvency. TVC Church employ a worker based in our premises providing the full debt and advice service to customers based in the area, and helping with practical needs such as food hampers, finding furniture and clothes for people. This a useful resource for many of our learners who because of hardships, especially long-term unemployment, find themselves with debt issues.

The Message Trust

The Message Trust is a Christian charity working to improve the lives of young people in the UK and beyond through work in schools, prisons and communities. Working in partnership with churches and other organisations, The Message Trust is in contact with around 100,000 young people each year. The Message Trust have set up Community Grocer stores in many of the areas within our region, to provide cheap food to local communities. As part of our partnership, customers of the Grocers are referred to the Charity's programmes for holistic care and job training. Furthermore, our learners are often referred for additional holistic support due to food poverty issues.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on20.....MAY..... 2025

Signed on its behalf by: .....

Matthew Biddlecombe - Trustee and Director

THREE13 TRAINING AND ENTERPRISE LTD**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
for the year ended 31st August 2024**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2024 which are set out on pages 8 to 19.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 your company'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

Since the company's gross income exceeds £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England Wales, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 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.



**Mrs A Cowley FCA
Baines Jewitt Limited
Chartered Accountants
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
STOCKTON ON TEES
TS18 3TU**

21 May 2025

THREE13 TRAINING AND ENTERPRISE LTD

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st August 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 Restated £	Restricted Funds 2023 Restated £	Total Funds 2023 Restated £
Income from:							
Donations and legacies	3	41,418	-	41,418	13,069	-	13,069
Charitable activities	4	174,425	213,694	388,119	441,084	135,241	576,325
Other trading activities	5	14,125	-	14,125	13,910	-	13,910
Total incoming resources		229,968	213,694	443,662	468,063	135,241	603,304
Expenditure on:							
Fundraising activities	6	-	-	-	2,545	-	2,545
Charitable activities	7	322,870	184,558	507,428	457,559	23,347	480,906
Total expenditure		322,870	184,558	507,428	460,104	23,347	483,451
Net income/(expenditure)		(92,902)	29,136	(63,766)	7,959	111,894	119,853
Transfer between funds		7,558	(7,558)	-	76,990	(76,990)	-
Net movement in funds	8	(85,344)	21,578	(63,766)	84,949	34,904	119,853
Reconciliation of funds							
Total funds brought forward	17	322,738	37,205	359,943	237,789	2,301	240,090
Total funds carried forward		237,394	58,783	296,177	322,738	37,205	359,943

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

All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements

THREE13 TRAINING AND ENTERPRISE LTD

BALANCE SHEET
as at 31st August 2024

	Note	2024 £	2023 Restated £
Fixed assets			
Tangible assets	13	76,694	76,990
Total fixed assets		<u>76,694</u>	<u>76,990</u>
Current assets			
Debtors falling due within one year	14	6,603	63,471
Cash at bank and in hand		225,876	242,007
Total current assets		<u>232,479</u>	<u>305,478</u>
Liabilities			
Creditors falling due within one year	15	12,996	22,525
Net current assets		<u>219,483</u>	<u>282,953</u>
Total assets less current liabilities		<u>296,177</u>	<u>359,943</u>
Total net assets	17	<u>296,177</u>	<u>359,943</u>
The funds of the charity			
Restricted income funds	17	58,783	37,205
Unrestricted income funds	17	237,394	322,738
Total charity funds		<u>296,177</u>	<u>359,943</u>

For the year ended 31st August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on 20 May 2025 and are signed on their behalf by:



Matthew Biddlecombe - Director and Trustee

The notes on pages 11 to 19 form part of these financial statements

THREE13 TRAINING AND ENTERPRISE LTD

CASH FLOW STATEMENT
for the year ended 31st August 2024

	2024	2023
	£	Restated £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(8,929)	132,664
Cash flows from investing activities:		
Interest	874	-
Purchase of tangible assets	(8,076)	(76,990)
Net cash provided by (used in) investing activities	<u>(16,131)</u>	<u>55,674</u>
Change in cash & cash equivalents in the year	(16,131)	55,674
Cash & cash equivalents at the beginning of the year	242,007	186,333
Cash & cash equivalents at the end of the year	<u>225,876</u>	<u>242,007</u>

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES
for the year ended 31st August 2024

	2024	2023
	£	Restated £
Net income/ (expenditure) for the reporting period (as per the statement of financial activities)	(63,766)	119,853
Adjustments for:		
Depreciation	8,372	708
Interest	(874)	-
(Increase)/decrease in debtors	56,868	52,630
Increase/(decrease) in creditors	<u>(9,529)</u>	<u>(40,527)</u>
Net cash provided by (used in) operating activities	<u>(8,929)</u>	<u>132,664</u>

Analysis of Cash

Cash and cash equivalents	225,876	242,007
	<u>225,876</u>	<u>242,007</u>

THREE13 TRAINING AND ENTERPRISE LTD**(formerly known as TVCP)****NOTES TO THE ACCOUNTS
for the year ended 31st August 2024****1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charitable company constitutes a public benefit entity as defined by FRS 102.

b) Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

c) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds.
- any performance conditions attached to the items of income have been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies entitlement is taken as the earlier of the date:

- on which the charity is aware that Probate has been granted.
- the estate has been finalised, and notification has been made by the Executors to the Trust that a distribution will be made; or
- when a distribution is received from the Estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the Executors intention to make a distribution.

Where legacies have been notified to the Charity, or the Charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

d) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

e) Interest Receivable

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.

f) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

g) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities include the cost of running the church, café and associated projects.
- Other expenditure represents those items not falling into any other heading.

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

h) Tangible Fixed Assets

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

- Property – a log cabin (costing over £5,000) - Fixed amount per annum based on useful economic life at purchase.
- Equipment (costing over £5,000) - Fixed amount per annum based on useful economic life at purchase.
- Property & Equipment (costing less than £5,000) - Written off in year of acquisition.
- Freehold property and improvements - Nil

i) Debtors

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

j) Cash at Bank and in Hand

Cash at bank and cash 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.

k) 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 measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Pensions

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 9.

m) Grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, and any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Income from donations & legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Donations, Legacies, Gifts & Grants	41,418	-	41,418	13,069	-	13,069

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

4. Income earned from charitable activities

2023 restated for unspent grants

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 Restated £	Restricted Funds 2023 Restated £	Total Funds 2023 Restated £
Training & Enterprise Income	174,425	213,694	388,119	441,084	135,241	576,325

5. Income earned from other trading activity

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Fundraising income	-	-	-	7,680	-	7,680
Income from use of premises	7,297	-	7,297	585	-	585
Other income	5,954	-	5,954	5,645	-	5,645
Interest	874	-	874	-	-	-
	14,125	-	14,125	13,910	-	13,910

6. Analysis of expenditure on fundraising activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Other Direct Costs	-	-	-	2,545	-	2,545

7. Analysis of expenditure on charitable activities

	Unrestricted Funds Education & Training 2024	Restricted Funds Education & Training 2024	Total Funds Education & Training 2024	Unrestricted Funds Education & Training 2023 Restated	Restricted Funds Education & Training 2023 Restated	Total Funds Education & Training 2023 Restated
	£	£	£	£	£	£
Staff Pay	256,866	145,933	402,799	356,203	11,540	367,743
Staff Travel & Subsistence	4,771	1,358	6,129	5,109	-	5,109
Learner Costs	14,481	14,041	28,522	75,312	2,895	78,207
Buildings Cost	8,251	4,205	12,456	6,620	-	6,620
Other Direct Costs	6,837	13,007	19,844	1,465	8,912	10,377
Overheads	23,965	5,341	29,306	11,922	-	11,922
Depreciation	7,699	673	8,372	708	-	708
Bad Debts	-	-	-	220	-	220
	322,870	184,558	507,428	457,559	23,347	480,906

8. Net income/(expenditure) for the year

This stated after charging:

	2024	2023
	£	£
Property Leases	2,700	-
Depreciation	8,372	708
Independent Examiner Fees:		
- Independent examination	4,500	3,000
- Other fees	-	1,200

9. Analysis of Staff Costs and Trustee Remuneration, expenses and related transactions

2023 restated to exclude netting off charges to/from Tees Valley Community Church

	2024	2023 Restated
	£	£
Salaries and Wages	364,936	331,570
Social Security	27,804	26,392
Employer contribution to Defined Contribution Pension Scheme	10,059	9,781
Total	402,799	367,743

No employees had emoluments in excess of £60,000

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

Trustee remuneration

The company's Memorandum and Articles of Association specifically prohibits them from receiving any remuneration or benefit in respect of their role as directors of the company or trustees of the charity. They are remunerated in their capacity as employees of the company as expressly permitted.

	2024	2023
	£	£
Stephen McFarlane		
Salary	49,500	47,670
Social security costs	5,575	5,409
Employer contribution to Defined Contribution Pension Scheme	1,485	1,430
	56,560	54,509

	2024	2023
	£	£
David Mumford		
Salary	42,268	38,490
Social security costs	4,577	4,123
Employer contribution to Defined Contribution Pension Scheme	1,268	1,155
	<u>48,113</u>	<u>43,768</u>

The total employment benefits of the Trustees in the year were:

104,673	98,277
---------	--------

	2024	2023
	£	£
Expenses paid to trustees and their family members in the year amounted to:	<u>857</u>	<u>513</u>

Expenses reimbursed covered IT Equipment and Travel & Subsistence.
One trustee and one family member received reimbursements.

	2024	2023
	£	£
Donations to the charity from trustees, family members & key management staff:	<u>240</u>	<u>70</u>

10. Staff numbers

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

	2024	2024	2023	2023
	Headcount	FTE	Headcount	FTE
Training	11	9.375	11	9.375
	<u>11</u>	<u>9.375</u>	<u>11</u>	<u>9.375</u>

11. Related Party Transactions

Martin Dunkley, Matthew Biddlecombe and Steven Mcfarlane are trustees of both Three13 and Tees Valley Community Church, charitable companies that operates in the Tees Valley area.

Details of transactions during the year and balances at the year-end date are as follows:

	2024	2023
	£	£
Expenditure:		
Contributions to Tees Valley Community Church for employees on its payroll	4,982	8,615
Income:		
Gifts and donations from Tees Valley Community Church	34,000	6,000
Contributions from Tees Valley Community Church for employees on the payroll	5,954	5,720
Included in debtors:		
Owed by Tees Valley Community Church	56	5,061
Included in creditors:		
Owed to Tees Valley Community Church	166	1,051

Three 13 Training and Enterprise Limited occupies a building owned by Tees Valley Community Church on a rent-free basis.

12. Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13. Tangible Fixed Assets

	Freehold Land and Buildings £	IT Equipment £	Other Equipment £	Total £
Cost as at 01.09.23	76,990	2,690	-	79,680
Additions in year	-	-	8,076	8,076
Disposals in year	-	(2,690)	-	(2,690)
Cost as at 31.08.2024	<u>76,990</u>	<u>-</u>	<u>8,076</u>	<u>85,066</u>
Depreciation as at 01.09.2023	-	2,690	-	2,690
Disposals in year	-	(2,690)	-	(2,690)
Charge for year	7,699	-	673	8,372
Depreciation as at 31.08.2024	<u>7,699</u>	<u>-</u>	<u>673</u>	<u>8,372</u>
Net book value as at 01.09.2023	76,990	-	-	76,990
Net book value as at 31.08.2024	69,291	-	7,403	76,694

14. Debtors

	2024 £	2023 Restated £
Trade debtors	2,232	4,616
Prepayments	4,315	4,033
Accrued Income	-	49,761
Other debtors	56	5,061
	<u>6,603</u>	<u>63,471</u>

15. Creditors: amounts falling due within one year

	2024 £	2023 Restated £
Trade creditors	1,270	5,147
Accrued Costs	11,560	9,011
Taxation and Social Security	-	7,316
Other creditors	166	1,051
	<u>12,996</u>	<u>22,525</u>

16. Analysis of net assets between funds

	General £	Restricted £	Total £
Tangible fixed assets	76,694	-	76,694
Cash at bank and in hand	167,093	58,783	225,876
Other net current assets/(liabilities)	(6,393)	-	(6,393)
Total	<u>237,394</u>	<u>58,783</u>	<u>296,177</u>

Cabin Project 22-23	Grants received from Benefact and the Hobson Charity in 21-22 and from the Gosling Foundation, the Bernard Sunley Foundation, the Clothworkers Foundation and the Goshen Trust in 22-23 were used to build and fit a log cabin to be used for training purposes.
Tweed Family Charitable Foundation	Pilot of a new independent living skills programme to improve the life chances of Care-Experienced Young People.
Sir James Knott Trust	Offering work-based training that make education accessible, through the renovation of a community building in Southwick, Sunderland.
Lauderdale Trust	Supporting community work-based training in Sunderland that provides additional mentoring support to find faith, community and economic security.
Nationwide Community Grants	Being independent should not mean figuring stuff out alone. To help Care-Experienced Young People live safer & more sustainable lives.
Energy Saving Trust	Composting for change. Vocational qualification for Care-Experienced Young People, purchase of composter, production of compost and offering interactive sessions for local school children.
The National Lottery Reaching Communities	Reaching Communities Skill share project (ID 20249007). Offering work-based training to change lives.
Charles Hayward Foundation	Pathway to employment - programme for ex-offenders under 30, offering work-based training, accredited training and advocacy.
Platten Family Trust	Work-based training in carpentry or hospitality for adults living in East End of Newcastle.
Stockton Council Food Aid	Financial support to provide food (in the form of cooked lunches) for all our learners - Summer 2024.
Rothley	Purchase of hard landscaping materials and equipment for the Oakwood Garden.
Goshen	Meeting the welfare needs of our learners to remove barriers to participation e.g. offering training travel, lunches, work clothing.
UKSPF Grant - NYCC Greenlife Project	Accredited work-based training in Northallerton to transform a community garden space.

18. Commitments

	£
Two- year lease on property taken out May 24	8,100

19. Pension commitments

The charity operates a defined contribution scheme, the assets of which are held separately from those of the charity in an independently administered fund.

At the balance sheet date unpaid contributions of £nil were due to the fund.

20. Contingent Liability

A composter was purchased from a restricted grant from the Energy Saving Trust. If it is sold at some point in the future, the proceeds of the sale are required to be paid back to the Trust.

THREE13 TRAINING AND ENTERPRISE LTD

England & Wales - Charity number 1113499

Accounts

THREE13 TRAINING AND ENTERPRISE LTD

(formerly known as TVCP)

Accounts – 31st August 2023

THREE13 TRAINING AND ENTERPRISE LTD

(formerly known as TVCP)

(A company limited by guarantee and not having a share capital)

Charity number: 1113499
Company number: 5642155

Accounts – 31st August 2023

INDEX

- 1-6. Report of the Trustees and General Information
- 7. Independent Examiner's Report to the Trustees
- 8. Statement of Financial Activities
- 9. Balance Sheet
- 10. Cash Flow Statement
- 11-18. Notes to the Accounts

THREE13 TRAINING AND ENTERPRISE LTD

(formerly known as TVCP)

**REPORT OF THE TRUSTEES
for the year ended 31st August 2023**

The trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st August 2023 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Reference and Administration Details

The charity's name was formerly TVCP. The company's name was changed to Three13 Training and Enterprise Ltd on 22nd November 2021.

Charity Registration Number: 1113499

Company Number: 5642155

Registered and principal office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees, Teesside TS16 0RD

Bankers: HSBC 136 High Street, Stockton-on-Tees, TS18 1LR

Accountants: A.J. Carter & Co, 22b High Street, Witney, Oxfordshire, OX28 6RB

Trustees and Directors

The Trustees of the charitable company are the directors for the purposes of charity law. During the year the trustees for the charity were reviewed in terms of the changed needs of the charity following the transfer of ownership of some of the projects back to TVCC. This has allowed new trustees to be recruited to ensure they fully represent the changed needs of the charity, and ensure that they bring expertise in areas identified as key risks.

The trustees and officers who served during the year and since the year end were as follows:

M Biddlecombe
G Chinaka
D Mumford
S McFarlane

L Chilton
M Dunkley
D Marley

Company Secretary: D Marley

The day to day running of the Charity is delegated to the senior management team which is led by Steven McFarlane. The senior leadership team is as follows:

Steven McFarlane
David Mumford
Jill Govier
Helen Malbon

(formerly known as TVCP)

REPORT OF THE TRUSTEES
for the year ended 31st August 2023 (Continued)

Objectives and Activities

The main objectives of the charity are:

- a) To provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood and in such other local communities in the United Kingdom and the world as the Trustees may from time to time determine.

The main activities are to support the local community in all aspects of their lives, particularly life skills, education and leisure time occupation.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees hope that its activities will encourage people to make a positive contribution to their local community.

Achievements and Performance

This has been a successful year in achieving the aims and objectives of the charity in providing training, life skills and education to those in Teesside and the wider region of North-East England.

The charity is a training provider that works on a variety of projects with people from socially deprived backgrounds, the under-reached in our communities. Providing an alternative form of education, the charity helps individuals to move forward with their lives and reach their full potential. The charity has addressed the issue of high unemployment, helping those people who are furthest from the job market back into work, by increasing confidence through work-based training, careers guidance, accredited training programmes and advocacy.

Forgetting what's in the past and looking forward to what lies ahead, the charity's main aim is to restore a sense of worth in some of the North-East region's most disadvantaged people; the long-term unemployed and those with multiple barriers to work (including criminal records, poor mental health, care-experience, low literacy etc). Each person we engage with gets the tailored support they need to grow and develop, to overcome obstacles and fulfil their personal potential.

The Charity has continued to grow and has successfully continued to contract with the following organisations to deliver training across the region: Middlesbrough Council (Youth Employment Initiative), Sunderland City Council, New College Durham, Hartlepool Borough Council (Community grants), Gateshead Council (LA6) and Ingeus.

This year the charity has delivered services in Teesside, Durham and Sunderland, linking work-based training to a local community project or social action campaign where possible. The charity has found this promotes inclusion and has a positive effect on beneficiaries' health, wellbeing, attitude, confidence and aspiration.

154 people completed a training programme with Three13 at the Teesside Hub. As a result, 66% gained a vocational qualification, 25% progressed into employment and 12% progressed into further education.

36 individuals completed training programmes with Three13 at the Sunderland Hub. As a result, 100% gained vocational qualifications, 10% progressed into employment and 36% progressed into further education.

18 people (all with convictions) completed a bespoke training programme in Durham. As a result, 56% gained a landscaping qualification and 17% progressed into employment.

Continuing to build on the positive reputation the charity has with referral partners for 'meeting the needs of the whole person', the charity achieved the Matrix accreditation for delivering high quality Information, Advice and Guidance.

(formerly known as TVCP)

REPORT OF THE TRUSTEES
for the year ended 31st August 2023 (Continued)

Achievements and Performance (continued)

The charity continues to employ a diverse staff team, with tutors, management, administrative staff and volunteers who are experienced in a variety of sectors, sharing their knowledge to not only design and deliver courses, but to mentor beneficiaries on their individual learning journeys. The charity continues to invest in its employees through monthly training sessions that cover important practice and policy areas such as safeguarding and equality, diversity and inclusion.

The Charity works closely with its partner organisation Tees Valley Community Church (TVCC) with a shared site and shared resources. The Charity once again would like to express thanks to Tees Valley Community Church (TVCC) for their ongoing practical and financial support, especially in hosting the Teesside Hub.

Reserves Policy

A formal policy on reserves was agreed by the Trustees.

It states:

The Trustees have set a reserves policy which requires maintaining free cash balances in the general fund amounting to £120,000, being approximately 3 months running costs. Reserves should be maintained at this level which ensures that the Charity's core activity could continue during a period of unforeseen difficulty. The reserves should be maintained in an easily accessible form. The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. It takes into account:

Risks associated with each stream of income and expenditure being different from that budgeted. Planned activity level, and the Church's commitments to its stakeholders. Unexpected shutdown of the Church. Future spending plans and expected liabilities and anticipated building costs. It also reflects as far as possible the current economic climate and trends.

The reserves policy will be reviewed by the Trustees every 12 months.

Financial Review

The major risks facing the Charity are:

- The withdrawal of funding from EU and ESF (European Social Fund) contracts. These contracts ceased from July 2023 with no clear national, regional or local funding streams to replace many of these funds working with the long term unemployed and those hardest to reach individuals.
- A change to government policy on training and education.
- A change to government policy on criminal justice measures for our work with those with convictions.
- A reduction or withdrawal of gift aid if government policy changes.
- Significant unforeseen expenditure, likely to be related to property.

The Charity manages these risks by regularly reviewing income levels and expenditure levels, cash reserves and providing ongoing maintenance of the site and property, ensuring the property is maintained to a high standard. The Charity aims to maintain cash reserves at levels that would cover any unforeseen expenditure and loss of income to enable it to continue whilst formulating an alternative financial strategy.

Total income for the year was £557,348 compared to £575,825 last year.

The main source of income was from grants, donations and contracts to provide training.

Total expenditure for the year was £483,450 compared to £497,741 last year.

(formerly known as TVCP)

REPORT OF THE TRUSTEES
for the year ended 31st August 2023 (Continued)

Financial Review (continued)

Total funds at the end of the year were £313,988 compared to £240,090 last year.

There were no restricted funds at the end of the year compared to £2,301 in restricted funds at the end of last year.

The increase in funds is due to the purchase of a fixed asset that will be depreciated over its expected lifetime. The purchase was fully funded in year from grants received.

Plans for Future Periods

The Charity is looking to consolidate the financial position by expanding the services offered by opening new hubs in various locations around the North East. This will enable the charity to bid for contracts in a wider geographical area, and therefore increase the size of contracts, grants and service level agreements we are able to service. This will enable the charity to train more people living in poverty and suffering financial hardship throughout the North East and to enhance the lives and opportunities of all people in the Tees Valley area and the wider North East.

The Charity believes the work can be enhanced (and eventually sustained) through developing Enterprises in which to host training and work experience opportunities. The Charity has team members continuing to explore this possibility.

Risk Management

The Trustees have a duty to identify and review the risks which the Charity is exposed to. To enable the Trustees to manage risks we have systems of internal control to protect and mitigate against any reasonably foreseeable risk. The control systems include:

- Annual forecasting and budgeting setting, approved by the Trustees.
- Regular Trustee meetings where financial reports are reviewed.
- Risk assessments.
- Delegation of duties.

We regularly review the main risks faced by the Charity and the main risks that have been identified are finance, safeguarding, health and safety, building maintenance and security. We have strengthened the membership of our trustees to ensure they bring expertise in these high risk areas. We also use a variety of people from either within our partner TVCC or external third parties to provide advice and guidance on the relevant areas of risk. We use people with expertise in the different areas of risk to provide specialist and expert advice.

We believe that the internal financial controls comply with the relevant Charity Commission guidance.

Structure, Governance and Management

Governing Document

Three13 Training and Enterprise Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005, as amended by special resolution dated 12th April 2015. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

(formerly known as TVCP)

**REPORT OF THE TRUSTEES
for the year ended 31st August 2023 (Continued)**

Appointment of Trustees/Directors

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

The methods of appointment of trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a trustee at any general meeting by following the notice and other requirements set out in the Articles.

The charity may by ordinary resolution appoint a person who is willing to act as a trustee.

In selecting individuals for appointment, the trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

Decision Making and Management

The Trustees meet every other month to discuss finances, strategic and operational issues and the Trustees have responsibility for all legal decision making.

There is also a Senior staff team that meets weekly to make practical decisions on the strategy and direction of the Charity, and how this will be implemented in practice.

A monthly staff meeting for all staff and volunteers takes place to ensure that skills are current, good practice is shared, there is an opportunity to meet together and discuss practical changes needed for the delivery of our training and services.

Day to day decisions are delegated to operational staff. All staff are encouraged to make proposals and suggestions for discussion for development and improvements.

In addition, during the year we have introduced learner voice sessions. We make time during each course to ensure we actively listen to the opinions, views, and comments of our learners. We want to ensure our learners are empowered to shape their own training, as well that of future learners, and to allow them to play an active role in the development, delivery and improvement of the charity.

Key Management Personnel

As with all staff, pay increases are considered annually by the Trustees. When reviewing salaries the Trustees have consideration of both the charitable and private sector as benchmarks. Any Trustee with a conflict of interest will absent themselves from any discussions on pay reviews for themselves or other parties who they have an interest in.

Related Parties and Collaborations

In pursuit of its objectives, the Charity supports and collaborates with a number of other charitable organisations and local churches.

TVCC

TVC Church is the main strategic partner of the Charity. We are both located on the same freehold site and share resources where possible. TVC Church undertakes a variety of projects that align with the learners who come onto the Charity's programmes, including working with people from socially deprived backgrounds. TVC Church supports the Charity's training programmes by providing volunteers to help the learners. In partnership with TVC Church we have developed our site to include office space and work experience opportunities for learners on the Charity's programmes.

(formerly known as TVCP)

**REPORT OF THE TRUSTEES
for the year ended 31st August 2023 (Continued)**

Related Parties and Collaborations (continued)

CAP

Christians Against Poverty (CAP) is a Christian charitable company in the United Kingdom founded in Bradford, West Yorkshire by John Kirkby in 1996. It is a national organisation specialising in debt counselling for people in financial difficulty, including those in need of bankruptcy or insolvency. TVC Church employ a worker based in our premises providing the full debt and advice service to customers based in the area, and helping with practical needs such as food hampers, finding furniture and clothes for people. This a useful resource for many of our learners who because of hardships, especially long-term unemployment, find themselves with debt issues.

The Message Trust

The Message Trust is a Christian charity working to improve the lives of young people in the UK and beyond through work in schools, prisons and communities. Working in partnership with churches and other organisations, The Message Trust is in contact with around 100,000 young people each year. The Message Trust have set up Community Grocer stores in many of the areas within our region, to provide cheap food to local communities. As part of our partnership customers of the Grocers are referred to the Charity's programmes for holistic care and job training. Furthermore, our learners are often referred for additional holistic support due to food poverty issues.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 7th May 2024

Signed on its behalf by: D Marley
.....
Director and Trustee

Eaglescliffe

(formerly known as TVCP)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Three13 Training and Enterprise Ltd for the year ended 31st August 2023.

Responsibilities and Basis of Report

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for the 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

Since the Companies gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

10th May 2024

(formerly known as TVCP)

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st August 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations	3	13,069	-	13,069	179,271
Charitable activities	4	444,467	85,902	530,369	382,187
Other trading activities	5	13,910	-	13,910	14,367
Total incoming resources		<u>471,446</u>	<u>85,902</u>	<u>557,348</u>	<u>575,825</u>
Expenditure on:					
Fund raising		2,545	-	2,545	-
Charitable activities	6	469,692	11,213	480,905	497,741
Total expenditure		<u>472,237</u>	<u>11,213</u>	<u>483,450</u>	<u>497,741</u>
Net income/(expenditure) and net movement in funds for the year		(791)	74,689	73,898	78,084
Transfer of opening fund balances	16	76,990	(76,990)	-	(4,638)
Net movement in funds		<u>76,199</u>	<u>(2,301)</u>	<u>73,898</u>	<u>73,446</u>
Reconciliation of funds					
Total funds brought forward		237,789	2,301	240,090	166,644
Total funds carried forward		<u>£313,988</u>	<u>£-</u>	<u>£313,988</u>	<u>£240,090</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 11 to 18 form part of these financial statements

THREE13 TRAINING AND ENTERPRISE LTD

9.

(formerly known as TVCP)**BALANCE SHEET
as at 31st August 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	<u>76,990</u>	<u>708</u>
Total fixed assets		<u>76,990</u>	<u>708</u>
Current assets			
Debtors	13	63,471	116,101
Cash at bank and in hand		<u>242,007</u>	<u>186,333</u>
Total current assets		305,478	302,434
Liabilities			
Creditors falling due within one year	14	<u>68,480</u>	<u>63,052</u>
Net current assets		<u>236,998</u>	<u>239,382</u>
Total assets less current liabilities		313,988	240,090
Total net assets	15	<u>£313,988</u>	<u>£240,090</u>
The funds of the Charity			
Restricted income funds	16	-	2,301
Unrestricted income funds	16	<u>313,988</u>	<u>237,789</u>
Total charity funds		<u>£313,988</u>	<u>£240,090</u>

For the year ended 31st August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 7th May 2024 and are signed on their behalf by:

D Marley

.....

Director and Trustee

THREE13 TRAINING AND ENTERPRISE LTD

10.

(formerly known as TVCP)**CASH FLOW STATEMENT
as at 31st August 2023**

	2023	2022
	£	£
<u>Statement of Cash Flows</u>		
Cash flows from operating activities:		
Net cash provided by operating activities	132,664	(54,823)
Cash flows from investing activities:		
Purchase of tangible assets	(76,990)	-
Net cash used in investing activities	(76,990)	-
Change in cash & cash equivalents in the reporting period	55,674	(54,823)
Cash and cash equivalents at the beginning of the year	186,333	241,156
Cash and cash equivalents at the end of the year	<u>£242,007</u>	<u>£186,333</u>
<u>Reconciliation of Net Income to Net Cash Flow from Operating Activities</u>		
Net income for the reporting period (as per the statement of financial activities)	73,898	78,084
Adjustments for :		
Depreciation/disposals	708	423
(Increase)/decrease in debtors	52,630	(80,895)
Increase/(decrease) in creditors	5,428	(52,435)
Net cash provided by operating activities	<u>£132,664</u>	<u>£(54,823)</u>
<u>Analysis of Cash</u>		
Cash and cash equivalents	242,007	186,333
	<u>£242,007</u>	<u>£186,333</u>

(formerly known as TVCP)

**NOTES TO THE ACCOUNTS
for the year ended 31st August 2023**

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) Interest Receivable

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.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of support of the community in Tees Valley and surrounding area as described in the Directors Report.
- Other expenditure represents those items not falling into any other heading.

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

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

g) Tangible Fixed Assets

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Equipment (costs over £5,000) - fixed amount per annum based on estimated useful economic life at time of purchase.

h) Debtors

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

i) Cash at Bank and in Hand

Cash at bank and cash 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.

j) 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 measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Pensions

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 7.

l) Grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. Income from donations

	2023	2022
	£	£
Gifts, donations and grants	13,069	179,271
	£13,069	£179,271

Of the £13,069 received in 2023 (2022: £179,271) £nil was restricted funds (2022: £21,805) and £13,069 (2022: £157,466) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not measured in the accounts.

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

4. Income earned Charitable activities

	2023	2022
	£	£
Training and enterprise income	530,369	382,187
	£530,369	£382,187

Of the £530,369 received in 2023 (2022: £382,187) £85,902 was restricted funds (2022: £Nil) and £444,467 (2022: £382,187) unrestricted funds.

5. Income earned from other trading activity

	2023	2022
	£	£
Fundraising income	7,680	-
Other income	6,230	14,367
	£13,910	£14,367

Of the £13,910 received in 2023 (2022: £14,367) £Nil was restricted funds (2022: £Nil) and £13,910 (2022: £14,367) unrestricted funds.

6. Analysis of expenditure on charitable activities

	Education and Training £	2023 Total £	2022 Total £
Payroll	367,743	367,743	347,888
Travel Subsistence and conferences	4,455	4,455	5,631
Training provision - Running costs	78,206	78,206	94,212
Equipment	3,560	3,560	5,607
Consumables, materials, resources, goods for resale and gifts	3,558	3,558	5,663
Buildings - running costs	506	506	7,972
Rent, rates and power	6,114	6,114	4,773
Printing, postage and stationery	3,542	3,542	4,064
Phone and IT	2,051	2,051	4,682
Fees and services	10,020	10,020	16,951
Finance charges	222	222	52
Bad debts	220	220	-
Depreciation	708	708	246
Total	£480,905	£480,905	£497,741

Of the £480,905 expenditure in 2023 (2022: £497,741), £469,692 was charged to unrestricted funds (2022: £481,375) and £11,213 to restricted funds (2022: £16,366).

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

7. Net income/(expenditure) for the year

	2023	2022
	£	£
<i>This is stated after charging:</i>		
Depreciation	708	246
Accountancy and Independent Examiner's fee	<u>4,200</u>	<u>6,042</u>

8. Analysis of staff costs and trustee remuneration, expenses and related transactions.

	2023	2022
	£	£
Salaries and wages	328,675	312,666
Social security costs	26,392	23,101
Employer contribution to defined contribution pension scheme	<u>9,781</u>	<u>9,006</u>
	364,848	344,773
Contribution from Tees Valley Community Church for services of Three13 Training and Enterprise Ltd employees	(5,720)	(8,355)
Contribution to Tees Valley Community Church for services of Three13 Training and Enterprise Ltd employees	8,615	11,169
	<u>367,743</u>	<u>347,587</u>

No employees had emoluments in excess of £60,000 (2022: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

During the year the trustees and officers received remuneration from the charity as permitted by the Memorandum and articles of association and expenses as follows. This is paid to them in respect of their employment.

S McFarlane	2023	2022
	£	£
Salaries and wages	47,670	46,000
Social security costs	5,409	5,307
Employer contribution to defined contribution pension scheme	<u>1,430</u>	<u>1,380</u>
	<u>£54,509</u>	<u>£52,687</u>
D Mumford	2023	2022
	£	£
Salaries and wages	38,490	15,417
Social security costs	4,123	1,750
Employer contribution to defined contribution pension scheme	<u>1,155</u>	<u>463</u>
	<u>£43,768</u>	<u>£17,630</u>

Travel, subsistence and food for events and meetings expenses of £513 were paid to the trustees/trustees spouses in the year (2022: £202).

The Trustees considers its key management personnel comprise the Trustees.

During the year the trustees and their spouses donated £70 (2022: £50) to the charity in total.

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

9. Staff numbers

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

	2023 Number	2022 Number
Training	11	13
Christians Against Poverty	-	1
Community projects	-	2
	<u>11</u>	<u>16</u>

10. Related party transactions

The Trustees of Three13 Training and Enterprise Ltd are also Trustees of Tees Valley Community Church, a charity company which operates in the Tees Valley area.

The company's community project activities were transferred to Tees Valley Community Church on 31 October 2021.

During the year Tees Valley Community Church gifted Three13 Training and Enterprise Ltd £6,000 (2022: £12,280) and paid a further £5,720 (2022: £8,355) in respect of a reimbursement of salary costs.

Three13 Training and Enterprise Ltd paid Tees Valley Community Church £8,615 (2022: £11,169) in respect of reimbursement of salary costs.

At the year end Three13 Training and Enterprise Ltd owed Tees Valley Community Church £1,051 (2022: £738) and was owed £5,061 (2022: £2,159) and these amounts are included in creditors and debtors respectively. Three13 Training and Enterprise Ltd also owes Tees Valley Community Church a balance of £nil (2022: £4,638) which is a balance on a restricted project where the activities of that project have now been transferred to Tees Valley Community Church.

Three13 Training and Enterprise Ltd occupies a building owned by Tees Valley Community Church on a rent free basis.

11. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

12. Tangible fixed assets

	Other equipment £	Improvements to Leasehold Property £	Furniture and Fixtures £	IT Equipment £	Total £
Cost:					
As at 01.09.2022	-	-	-	2,690	2,690
Additions	76,990	-	-	-	76,990
Disposals					-
As at 31.08.2023	<u>76,990</u>	<u>-</u>	<u>-</u>	<u>2,690</u>	<u>79,680</u>
Depreciation:					
As at 01.09.2022	-	-	-	1,982	1,982
Charge for year	-	-	-	708	708
On disposals					-
As at 31.08.2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,690</u>	<u>2,690</u>
Net book value:					
As at 31.08.2023	<u>£76,990</u>	<u>£-</u>	<u>£-</u>	<u>£-</u>	<u>£76,990</u>
As at 31.08.2022	<u>£-</u>	<u>£-</u>	<u>£-</u>	<u>£708</u>	<u>£708</u>

13. Debtors

	2023 £	2022 £
Trade debtors	4,616	43,272
Amounts recoverable on contracts	26,174	58,206
Prepayments and accrued income	26,012	12,444
Other debtors	6,669	2,179
	<u>£63,471</u>	<u>£116,101</u>

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	5,147	28,478
Accruals	9,011	4,620
Taxation and social security costs	7,316	7,463
Deferred income	45,955	12,990
Other creditors	1,051	9,501
	<u>£68,480</u>	<u>£63,052</u>

Deferred income consists of income received in advance for grants and course fees. The deferred income from the previous year has been released to the income and expenditure account.

Includes in other creditors is an amount of £nil (2022: £4,638) which is to be transferred from Three13 Training and Enterprise Limited. This relates to a balance on a restricted fund project where the activities of that project have now been transferred to Tees Valley Community Church.

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

15. Analysis of net assets between funds

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	76,990	-	76,990
Cash at bank and in hand	242,007	-	242,007
Other net current assets/(liabilities)	(5,009)	-	(5,009)
Total	£313,988	£-	£313,988

16. Analysis of charitable funds**Analysis of movements in restricted funds**

	Balance 01.09.2022 £	Incoming Resources £	Resources Expended £	Transfers £	Funds 31.08.2023 £
Three 13 Training	2,301	-	(2,301)	-	-
Cabin	-	85,902	(8,912)	(76,990)	-
Total	£2,301	£85,902	£(11,213)	£(76,990)	£-

During the year restricted funds were received in respect of the purchase of the cabin. As the cabin has now been purchased and is included in fixed assets the cost of the cabin has been transferred to unrestricted funds.

Name of restricted fund	Description, nature and purposes of the fund
--------------------------------	---

The restricted funds are for specific projects in the charity's activities and pastoral care.

Training restricted income relates to donations specified for training, and partly funded Training expenditure during the year.

Cabin restricted income relates to the purchase of a cabin for use in the charity.

Analysis of movements in unrestricted funds

	Balance 01.09.2022 £	Incoming Resources £	Resources Expended £	Transfers £	Funds 31.08.2023 £
General fund	237,789	471,446	(472,237)	76,990	313,988
Total	£237,789	£471,446	£(472,237)	£76,990	£313,988

Name of unrestricted fund	Description, nature and purposes of the fund
----------------------------------	---

General fund	The 'free reserves' after allowing for all designated funds.
--------------	--

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

17. Pension commitments

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £nil (2022: £1,876) were due to the fund. They are included in other creditors.

THREE13 TRAINING AND ENTERPRISE LTD

England & Wales - Charity number 1113499

Accounts

THREE13 TRAINING AND ENTERPRISE LTD

(formerly known as TVCP)

Accounts – 31st August 2022

THREE13 TRAINING AND ENTERPRISE LTD

(formerly known as TVCP)

(A company limited by guarantee and not having a share capital)

Charity number: 1113499
Company number: 5642155

Accounts – 31st August 2022

INDEX

- 1-6. Report of the Trustees and General Information
- 7. Independent Examiner's Report to the Trustees
- 8. Statement of Financial Activities
- 9. Balance Sheet
- 10. Cash Flow Statement
- 11-18. Notes to the Accounts

THREE13 TRAINING AND ENTERPRISE LTD
(formerly known as TVCP)

REPORT OF THE TRUSTEES
for the year ended 31st August 2022

The trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st August 2022 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Reference and Administration Details

The charity's name was formerly TVCP. The company's name was changed to Three13 Training and Enterprise Ltd on 22nd November 2021.

Charity Registration Number: 1113499

Company Number: 5642155

Registered and principal office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees, Teesside
TS16 0RD

Bankers: HSBC 136 High Street, Stockton-on-Tees, TS18 1LR

Accountants: A.J. Carter & Co, 22b High Street, Witney, Oxfordshire, OX28 6RB

Trustees and Directors

The Trustees of the charitable company are the directors for the purposes of charity law. During the year the trustees for the charity were reviewed in terms of the changed needs of the charity following the transfer of ownership of some of the projects back to TVCC. This has allowed new trustees to be recruited to ensure they fully represent the changed needs of the charity, and ensure that they bring expertise in areas identified as key risks.

The trustees and officers who served during the year and since the year end were as follows:

M Dunkley	M Biddlecombe
J West (resigned 30 th March 2022)	D Mumford (appointed 30 th March 2022)
G Bond (resigned 30 th March 2022)	L Chilton (appointed 30 th October 2022)
A Malbon (resigned 30 th March 2022)	G Chinaka (appointed 30 th March 2022)
J Marley (resigned 30 th March 2022)	D Marley (appointed 30 th March 2022)
S McFarlane	

Company Secretary: D Marley

The day to day running of the Charity is delegated to the senior management team which is led by Steven McFarlane. The senior leadership team is as follows:

Steven McFarlane
David Mumford
Jill Govier
Helen Malbon

(formerly known as TVCP)

REPORT OF THE TRUSTEES
for the year ended 31st August 2022 (Continued)

Objectives and Activities

The main objectives of the charity are:

- a) To provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood and in such other local communities in the United Kingdom and the world as the Trustees may from time to time determine.

The main activities are to support the local community in all aspects of their lives, particularly life skills, education and leisure time occupation.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees hope that its activities will encourage people to make a positive contribution to their local community.

Achievements and Performance

This has been a successful year in achieving the aims and objectives of the Charity in providing training, life skills and education to those in Teesside and the other bases in North East England.

The Charity is a training provider that works on a variety of projects, mainly working with people from socially deprived backgrounds, the under-reached in our communities. The charity helps individuals to move forward with their lives and reach their full potential. The charity has addressed the issue of high unemployment, helping those people who are furthest from the job market back into work, by increasing confidence through combining practical work experience, careers guidance, accredited training programmes and advocacy.

Forgetting what's in the past and looking forward to what lies ahead, Three13's main aim is to restore a sense of worth in some of the North East region's most disadvantaged people; the long-term unemployed and those with multiple barriers to work (including criminal records, poor mental health, single parenting responsibilities, lack of experience opportunities, low literacy etc). Each person we engage with gets the tailored support they need to grow and develop, to overcome obstacles and fulfil their personal potential.

The Charity has continued to grow and has successfully continued to contract with the following organisations to deliver training: Middlesbrough Council, Sunderland City Council, New College Durham, Hartlepool Borough Council and Ingeus (as part of their rehabilitation of offenders contracts).

The Charity has bases in the North East region, delivering services with hubs in Durham and Sunderland, linking to training to a local community project or campaign where possible. We've found connecting with the community in this way has a powerful effect on inclusion, as well as an individual's health, wellbeing, attitude, confidence and aspiration.

We have a reputation within referral organisations of being able to address the needs of the whole person, not just skills for employment. Our training programmes provide individuals with pastoral support, a sense of routine, community (through healthy relationships), increased self-worth and improved self-care. We know our holistic approach is effective, as during the year:

- 91% of our Learners reported an increase in their self-confidence
- 43% of our Learners who held no formal qualifications prior to attending, successfully achieved their vocational qualification within 4 weeks with us
- Over 388 courses were attended that were run by the Charity, with 43% of the people who completed the full programme obtaining jobs as a direct result of their engagement with the Charity

The Charity continues to employ a diverse staff team, with tutors, management, administrative staff and volunteers who are experienced in a variety of sectors, sharing their knowledge to not only design and deliver courses, but to mentor people closely and effectively on their individual learning journeys. The charity continues to invest in its employees as it continues to grow, and we have seen some new volunteers who have supported us in both our Teesside and Sunderland hubs. A significant appointment for the Charity was employing a new Contracts Manager from February 2022.

(formerly known as TVCP)

REPORT OF THE TRUSTEES
for the year ended 31st August 2022 (Continued)

Achievements and Performance (continued)

The Charity works closely with its partner organisation Tees Valley Community Church (TVCC) with a shared site and shared resources. The Charity once again would like to express thanks to Tees Valley Community Church (TVCC) for their ongoing practical and financial support, especially in hosting the Teesside team.

At the beginning of the financial year the Charity successfully transferred ownership and responsibility of the following projects to TVCC, with the result that staff in those ministries were transferred under TUPE and are now employed by TVCC:

CAP - A debt counselling service (affiliated to Christians Against Poverty). It also provides money management courses in the community.

Eden Ragworth/Primrose Hill - The work is well established within the community, with much of the work taking place at the Shack, a building situated within the heart of the local community. The various activities include a weekly breakfast club, a weekly lunch club, men's groups, children's work, schools work at the local primary school, St Johns Primary School and youth groups. Various courses have been undertaken, providing training to equip local residents for the job market.

Reserves Policy

A formal policy on reserves was agreed by the Trustees.

It states:

The Trustees have set a reserves policy which requires maintaining free cash balances in the general fund amounting to £120,000, being approximately 3 months running costs. Reserves should be maintained at this level which ensures that the Charity's core activity could continue during a period of unforeseen difficulty. The reserves should be maintained in an easily accessible form. The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. It takes into account:

Risks associated with each stream of income and expenditure being different from that budgeted. Planned activity level, and the Church's commitments to its stakeholders. Unexpected shutdown of the Church. Future spending plans and expected liabilities and anticipated building costs. It also reflects as far as possible the current economic climate and trends.

The reserves policy will be reviewed by the Trustees every 12 months.

Financial Review

The major risks facing the Charity are:

- The financial impact post-Covid, ie high inflation and the war in Ukraine which may cause a reduction in funding from donations and grants;
- The withdrawal of funding from EU and ESF (European Social Fund) contracts. These contracts cease from July 2023 with no clear national, regional or local funding streams to replace these European allocation of funds working with the long term unemployed and those hardest to reach individuals;
- A change to government policy on training and education;
- A reduction or withdrawal of gift aid if government policy changes;
- Significant unforeseen expenditure, likely to be related to property.

The Charity manages these risks by regularly reviewing income levels and expenditure levels, cash reserves and providing ongoing maintenance of the site and property, ensuring the property is maintained to a high standard. The Charity aims to maintain cash reserves at levels that would cover any unforeseen expenditure and loss of income to enable it to continue whilst formulating an alternative financial strategy.

(formerly known as TVCP)

REPORT OF THE TRUSTEES
for the year ended 31st August 2022 (Continued)

Financial Review (continued)

Total income for the year was £575,825. Total expenditure on charitable activities was £497,741. The balance on unrestricted funds at the year-end was £237,789 and restricted funds £2,301.

The main source of income was from grants, donations and contracts to provide training.

Plans for Future Periods

As a Charity we are looking to consolidate our financial position by expanding the services offered by opening new hubs in various locations around the North East. This will enable us to bid for contracts in a wider geographical area, and therefore increase size of contracts and service level agreements we are able to service. This will enable us to more people living in poverty and suffering financial hardship throughout the North East and to enhance the lives and opportunities of all people in the Tees Valley area and the wider North East.

The Charity is also looking to develop a variety of new Enterprises and businesses. Alongside the Training hub, we are establishing an 'Enterprise Village', using the land on our site we want to create, host, encourage and collaborate with social businesses, to increase aspirations, capacities and capabilities of local people to participate in community and become more economically self-sufficient. So far, we've supported an ex-offender to set up a recruitment agency to support other ex-offenders into work (now operating with registered charity status) and we've begun creating an allotment space, community cafe and a wood workshop, with a view that these spaces not only provide valuable learning environments, but will support our sustainability, as they become income-generating and we seek to rely less on grant funding.

Risk Management

The Trustees have a duty to identify and review the risks which the Charity is exposed to. To enable the Trustees to manage risks we have systems of internal control to protect and mitigate against any reasonably foreseeable risk. The control systems include:

- Annual forecasting and budgeting setting, approved by the Trustees.
- Regular Trustee meetings where financial reports are reviewed.
- Risk assessments.
- Delegation of duties.

We regularly review the main risks faced by the Charity and the main risks that have been identified are finance, safeguarding, health and safety, building maintenance and security. We have strengthened the membership of our trustees to ensure they bring expertise in these high risk areas. We also use a variety of people from either within our partner TVCC or external third parties to provide advice and guidance on the relevant areas of risk. We use people with expertise in the different areas of risk to provide specialist and expert advice.

We believe that the internal financial controls comply with the relevant Charity Commission guidance.

Structure, Governance and Management

Governing Document

Three13 Training and Enterprise Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005, as amended by special resolution dated 12th April 2015. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

(formerly known as TVCP)

REPORT OF THE TRUSTEES
for the year ended 31st August 2022 (Continued)

Appointment of Trustees/Directors

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

The methods of appointment of trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a trustee at any general meeting by following the notice and other requirements set out in the Articles.

The charity may by ordinary resolution appoint a person who is willing to act as a trustee.

In selecting individuals for appointment, the trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

Decision Making and Management

The Trustees meet every other month to discuss finances, strategic and operational issues and the Trustees have responsibility for all legal decision making.

There is also a Senior staff team that meets weekly to make practical decisions on the strategy and direction of the Charity, and how this will be implemented in practice.

Day to day decisions are delegated to operational staff. All staff are encouraged to make proposals and suggestions for discussion for development and improvements.

In addition, during the year we have introduced learner voice sessions. We make time during each course to ensure we actively listen to the opinions, views, and comments of our learners. We want to ensure our learners are empowered to shape their own training, as well that of future learners, and to allow them to play an active role in the development, delivery and improvement of the charity.

Key Management Personnel

As with all staff, pay increases are considered annually by the Trustees. When reviewing salaries the Trustees have consideration of both the charitable and private sector as benchmarks. Any Trustee with a conflict of interest will absent themselves from any discussions on pay reviews for themselves or other parties who they have an interest in.

Related Parties and Collaborations

In pursuit of its objectives, the Charity supports and collaborates with a number of other charitable organisations and local churches.

TVCC

TVCC is a church that is the main strategic partner of the Charity. We are both located on the same site, and share resources where possible. TVCC undertakes a variety of projects that align with the learners who come onto the Charity's programmes, including working with people from socially deprived backgrounds. TVCC supports the Charity's training programmes by providing volunteers to help the learners. In partnership with TVCC we have developed our site to include office space and work experience opportunities for learners on the Charity's programmes.

Taking Ground

This is a group of churches connected together and based in the North East of England and North Yorkshire. As a group of churches, we work together to support each others work, providing joint leadership and training opportunities.

(formerly known as TVCP)

**REPORT OF THE TRUSTEES
for the year ended 31st August 2022 (Continued)**

Related Parties and Collaborations (continued)

CAP

Christians Against Poverty (CAP) is a Christian charitable company in the United Kingdom founded in Bradford, West Yorkshire by John Kirkby in 1996. It is a national organisation specialising in debt counselling for people in financial difficulty, including those in need of bankruptcy or insolvency. It also provides Job Clubs for those seeking employment and Fresh Start Courses for people looking to overcome addictions and dependencies. We have an employed worker based in our premises providing the full debt and advice service to customers based in the Stockton area, and helping with practical needs such as food hampers and finding furniture and clothes for people. This a useful resource for many of our learners who because of hardships, especially long term unemployment, find themselves with debt issues.

The Message Trust

The Message Trust is a Christian charity working to improve the lives of young people in the UK and beyond through work in schools, prisons and communities. Working in partnership with churches and other organisations, The Message Trust is in contact with around 100,000 young people each year. The Message Trust have set up a Community Grocers, in many of the areas within our region, to provide cheap food to local communities. As part of our partnership customers of the Grocers are referred to the Charity's programmes for holistic care and job training. Furthermore our learners are often referred for additional holistic support due to food poverty issues.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 21st May 2023

Signed on its behalf by: D Marley
.....
Director and Trustee

Eaglescliffe

(formerly known as TVCP)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Three13 Training and Enterprise Ltd for the year ended 31st August 2022.

Responsibilities and Basis of Report

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for the 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

Since the Companies gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

24th May 2023

(formerly known as TVCP)

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st August 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Donations	3	157,466	21,805	179,271	237,016
Other trading activities	4	396,554	-	396,554	278,566
Total incoming resources		<u>554,020</u>	<u>21,805</u>	<u>575,825</u>	<u>515,582</u>
Expenditure on:					
Charitable activities	5	481,375	16,366	497,741	416,662
Total expenditure		<u>481,375</u>	<u>16,366</u>	<u>497,741</u>	<u>416,662</u>
Net income/(expenditure) and net movement in funds for the year		72,645	5,439	78,084	98,920
Transfer of opening fund balances	15	-	(4,638)	(4,638)	-
Net movement in funds		<u>72,645</u>	<u>801</u>	<u>73,446</u>	<u>98,920</u>
Reconciliation of funds					
Total funds brought forward		165,144	1,500	166,644	67,724
Total funds carried forward		<u>£237,789</u>	<u>£2,301</u>	<u>£240,090</u>	<u>£166,644</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 11 to 18 form part of these financial statements

THREE13 TRAINING AND ENTERPRISE LTD

9.

(formerly known as TVCP)**BALANCE SHEET
as at 31st August 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	<u>708</u>	<u>1,131</u>
Total fixed assets		<u>708</u>	<u>1,131</u>
Current assets			
Debtors	12	116,101	35,206
Cash at bank and in hand		<u>186,333</u>	<u>241,156</u>
Total current assets		302,434	276,362
Liabilities			
Creditors falling due within one year	13	<u>63,052</u>	<u>110,849</u>
Net current assets		<u>239,382</u>	<u>165,513</u>
Total assets less current liabilities		240,090	166,644
Total net assets	14	<u>£240,090</u>	<u>£166,644</u>
The funds of the Charity			
Restricted income funds	15	2,301	1,500
Unrestricted income funds	15	<u>237,789</u>	<u>165,144</u>
Total charity funds		<u>£240,090</u>	<u>£166,644</u>

For the year ended 31st August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 21st May 2023 and are signed on their behalf by:

D Marley

.....

Director and Trustee

The notes on pages 11 to 18 form part of these financial statements

(formerly known as TVCP)

CASH FLOW STATEMENT
as at 31st August 2022

	2022	2021
	£	£
<u>Statement of Cash Flows</u>		
Cash flows from operating activities:		
Net cash provided by operating activities	(54,823)	172,329
Cash flows from investing activities:		
Purchase of tangible assets	-	-
Net cash used in investing activities	-	-
Change in cash & cash equivalents in the reporting period	(54,823)	172,329
Cash and cash equivalents at the beginning of the year	241,156	68,827
Cash and cash equivalents at the end of the year	£186,333	£241,156
<u>Reconciliation of Net Income</u>		
<u>to Net Cash Flow from Operating Activities</u>		
Net income for the reporting period (as per the statement of financial activities)	78,084	98,920
Adjustments for :		
Depreciation/disposals	423	4,094
(Increase)/decrease in debtors	(80,895)	(23,243)
Increase/(decrease) in creditors	(52,435)	92,558
Net cash provided by operating activities	-£54,823	£172,329
<u>Analysis of Cash</u>		
Cash and cash equivalents	186,333	241,156
	£186,333	£241,156

(formerly known as TVCP)

**NOTES TO THE ACCOUNTS
for the year ended 31st August 2022**

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) Interest Receivable

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.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of support of the community in Tees Valley and surrounding area as described in the Directors Report.
- Other expenditure represents those items not falling into any other heading.

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

g) Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis and reducing basis as follows:

IT Equipment	- 25% per annum reducing balance
Fixtures and fittings	- 20% straight line
Leasehold improvements	- 20% straight line

h) Debtors

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

i) Cash at Bank and in Hand

Cash at bank and cash 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.

j) 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 measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Pensions

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 7.

l) Grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

3. Income from donations

	2022	2021
	£	£
Gifts, donations and grants	179,271	237,016
	<u>£179,271</u>	<u>£237,016</u>

Of the £179,271 received in 2022 (2021: £237,016) £21,805 was restricted funds (2021: £22,372) and £157,466 (2021: £214,644) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not measured in the accounts.

4. Income earned from other trading activity

	2022	2021
	£	£
Training income	382,187	250,861
Sale of goods and services	14,367	27,705
	<u>£396,554</u>	<u>£278,566</u>

Of the £396,554 received in 2022 (2021: £278,566) £Nil was restricted funds (2021: £Nil) and £396,554 (2021: £278,566) unrestricted funds.

5. Analysis of expenditure on charitable activities

	Community Projects	Christians Against Poverty	Training	General	2022 Total	2021 Total
	£	£	£	£	£	£
Personnel/human resources	11,208	2,929	368,379	-	382,516	350,705
Premises costs	5,660	-	9,562	-	15,222	9,859
Project purchases and supplies	923	-	6,084	-	7,007	5,286
Motor and travel	1,205	64	20,401	-	21,670	9,845
Office and communication costs	180	-	7,861	-	8,041	7,322
Training resources, fees and events	672	-	42,725	-	43,397	13,311
Registrations and accreditation	-	-	108	-	108	1,623
Depreciation	10	-	236	-	246	4,094
Other costs	42	5	2,942	50	3,039	2,634
Charitable donations the Message Trust	584	-	-	-	584	3,504
Insurance	-	-	4,661	-	4,661	3,302
Licences, subscriptions and fees	134	-	653	-	787	520
Legal and professional	-	12	4,409	-	4,421	1,279
Accountancy	-	-	3,414	2,628	6,042	3,378
Total	<u>£20,618</u>	<u>£3,010</u>	<u>£471,435</u>	<u>£2,678</u>	<u>£497,741</u>	<u>£416,662</u>

Of the £497,741 expenditure in 2022 (2021: £416,662), £481,375 was charged to unrestricted funds (2021: £394,337) and £16,366 to restricted funds (2021: £22,325).

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

6. Net income/(expenditure) for the year

<i>This is stated after charging:</i>	£	£
Deprecation	246	4,094
Accountancy and Independent Examiner's fee	<u>6,042</u>	<u>3,378</u>

7. Analysis of staff costs and trustee remuneration, expenses and related transactions.

	2022	2021
	£	£
Salaries and wages	312,666	275,239
Social security costs	23,101	21,281
Employer contribution to defined contribution pension scheme	<u>9,006</u>	<u>8,121</u>
	344,773	304,641
 Contribution from Tees Valley Community Church for services of Three13 Training and Enterprise Ltd employees	 (8,355)	 (21,978)
 Contribution to Tees Valley Community Church for services of Three13 Training and Enterprise Ltd employees	 11,169	 13,965
 Contribution from another charity for the services of employees	 -	 -
Contribution to another charity for the services of employees	-	(136)
(The above recharges includes employers national insurance and employers defined pension contributions)	<u> </u>	<u> </u>
	<u>347,587</u>	<u>296,492</u>

No employees had emoluments in excess of £60,000 (2021: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

During the year the trustees and officers received remuneration from the charity as permitted by the Memorandum and articles of association and expenses as follows. This is paid to them in respect of their employment.

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

7. Analysis of staff costs and trustee remuneration, expenses and related transactions (continued)

	2022	2021
	£	£
S McFarlane		
Salaries and wages	46,000	43,430
Social security costs	5,307	4,777
Employer contribution to defined contribution pension scheme	<u>1,380</u>	<u>1,303</u>
	<u>£52,687</u>	<u>£49,510</u>

D Marley - Spouse of a Trustee (including employers national insurance and pension contributions) recharged from Tees Valley Community Church

	<u>£-</u>	<u>£4,057</u>
--	-----------	---------------

	2022	2021
	£	£
D Mumford		
Salaries and wages	15,417	-
Social security costs	1,750	-
Employer contribution to defined contribution pension scheme	<u>463</u>	<u>-</u>
	<u>£17,630</u>	<u>£-</u>

Travel expenses of £202 were paid to the trustees/trustees spouses in the year (2021: £Nil).

The Trustees considers its key management personnel comprise the Trustees.

During the year the trustees and their spouses donated £50 (2021: £300) to the charity in total.

8. Staff numbers

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

	2022	2021
	Number	Number
Training	13	9
Christians Against Poverty	1	1
Community projects	<u>2</u>	<u>3</u>
	<u>16</u>	<u>13</u>

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

9. Related party transactions

The Trustees of Three13 Training and Enterprise Ltd are also Trustees of Tees Valley Community Church, a charity company which operates in the Tees Valley area.

The company's community project activities were transferred to Tees Valley Community Church on 31 October 2021.

During the year Tees Valley Community Church gifted Three13 Training and Enterprise Ltd £12,280 (2021: £76,500) and paid a further £8,355 (2021: £21,978) in respect of a reimbursement of salary costs.

Three13 Training and Enterprise Ltd paid Tees Valley Community Church £11,169 (2021: £13,965) in respect of reimbursement of salary costs.

At the year end Three13 Training and Enterprise Ltd owed Tees Valley Community Church £738 (2021: £183) and was owed £2,159 (2021: £Nil) and these amounts are included in creditors and debtors respectively. Three13 Training and Enterprise Ltd also owes Tees Valley Community Church a balance of £4,638 which is a balance on a restricted project where the activities of that project have now been transferred to Tees Valley Community Church.

Three13 Training and Enterprise Ltd occupies a building owned by Tees Valley Community Church on a rent free basis.

10. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. Tangible fixed assets

	Improvements			
	to Leasehold Property £	Furniture and Fixtures £	IT Equipment £	Total £
Cost:				
As at 01.09.2021	33,232	580	3,794	37,606
Additions	-	-	-	-
Disposals	(33,232)	(580)	(1,104)	(34,916)
As at 31.08.2022	-	-	2,690	2,690
Depreciation:				
As at 01.09.2021	33,231	579	2,665	36,475
Charge for year	1	1	244	246
On disposals	(33,232)	(580)	(927)	(34,739)
As at 31.08.2022	-	-	1,982	1,982
Net book value:				
As at 31.08.2022	£-	£-	£708	£708
As at 31.08.2021	£1	£1	£1,129	£1,131

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

12. Debtors

	2022	2021
	£	£
Trade debtors	43,272	21,964
Amounts recoverable on contracts	58,206	-
Prepayments and accrued income	12,444	10,407
Other debtors	2,179	2,835
	<u>£116,101</u>	<u>£35,206</u>

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	28,478	5,617
Accruals	4,620	25,898
Taxation and social security costs	7,463	5,560
Deferred income	12,990	70,000
Other creditors	9,501	3,774
	<u>£63,052</u>	<u>£110,849</u>

Deferred income consists of income received in advance for grants and course fees. The deferred income from the previous year has been released to the income and expenditure account.

Included in other creditors is an amount of £4,638 which is to be transferred from Three13 Training and Enterprise Limited. This relates to a balance on a restricted fund project where the activities of that project have now been transferred to Tees Valley Community Church.

14. Analysis of net assets between funds

	General Fund	Restricted Funds	Total
	£	£	£
Tangible fixed assets	708	-	708
Cash at bank and in hand	184,032	2,301	186,333
Other net current assets/(liabilities)	53,049	-	53,049
Total	<u>£237,789</u>	<u>£2,301</u>	<u>£240,090</u>

(formerly known as TVCP)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

15. Analysis of charitable funds**Analysis of movements in restricted funds**

	Balance 01.09.2021	Incoming Resources	Resources Expended	Transfers	Funds 31.08.2022
	£	£	£	£	£
Daniel Challenge	-	100	(100)	-	-
Three 13 Training	-	10,000	(7,699)	-	2,301
Community Projects	1,500	10,868	(7,730)	(4,638)	-
CAP	-	837	(837)	-	-
Enterprise village	-	-	-	-	-
Total	£1,500	£21,805	£(16,366)	£(4,638)	£2,301

The balance of £4,638 in transfers represents an amount that is to be transferred from Three13 Training and Enterprise Limited. This relates to a balance on a restricted fund project where the activities of that project have now been transferred to Tees Valley Community Church.

Name of restricted fund	Description, nature and purposes of the fund
--------------------------------	---

The restricted funds are for specific projects in the charity's activities and pastoral care.

Training restricted income relates to donations specified for training, and partly funded Training expenditure during the year.

CAP restricted income relates to donations specified for CAP, and partly funded CAP expenditure during the year.

Community projects restricted income relates to donations specified for Community projects, and partly funded Community projects expenditure during the year.

Analysis of movements in unrestricted funds

	Balance 01.09.2021	Incoming Resources	Resources Expended	Transfers	Funds 31.08.2022
	£	£	£	£	£
General fund	165,144	554,020	(481,375)	-	237,789
Total	£165,144	£554,020	£(481,375)	£-	£237,789

Name of unrestricted fund	Description, nature and purposes of the fund
----------------------------------	---

General fund	The 'free reserves' after allowing for all designated funds.
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16. Pension commitments

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £1,876 (2021: £1,585) were due to the fund. They are included in other creditors.

THREE13 TRAINING AND ENTERPRISE LTD

England & Wales - Charity number 1113499

Accounts

TVCP

(Now known as THREE13 TRAINING AND ENTERPRISE LTD)

Accounts – 31st August 2021

TVCP

(Now known as THREE13 TRAINING AND ENTERPRISE LTD)

(A company limited by guarantee and not having a share capital)

Charity number: 1113499
Company number: 5642155

Accounts – 31st August 2021

INDEX

- 1-5. Report of the Trustees and General Information
- 6. Independent Examiner's Report to the Trustees
- 7. Statement of Financial Activities
- 8. Balance Sheet
- 9. Cash Flow Statement
- 10-17. Notes to the Accounts

TVCP

(Now known as **THREE13 TRAINING AND ENTERPRISE LTD**)

**REPORT OF THE TRUSTEES
for the year ended 31st August 2021**

The trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st August 2021 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Reference and Administration Details

The charity's name was formerly TVCP. The company's name was changed to Three13 Training and Enterprise Ltd on 22nd November 2021.

Charity Registration Number: 1113499

Company Number: 5642155

Registered and principal office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees, Teesside
TS16 0RD

Bankers: HSBC 136 High Street, Stockton-on-Tees, TS18 1LR

Accountants: A.J. Carter & Co, 22b High Street, Witney, Oxfordshire, OX28 6RB

Trustees and Directors

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

M Dunkley

M Biddlecombe (appointed 29th August 2021)

J West

G Bond

A Malbon

J Marley

S McFarlane

Company Secretary: D Marley

The day to day running of the Charity is delegated to the senior management team which is led by Steven McFarlane. The senior leadership team is as follows:

Steven McFarlane

David Mumford

Helen Govier

Helen Malbon

Objectives and Activities

The main objectives of the charity are:

(Now known as **THREE13 TRAINING AND ENTERPRISE LTD**)

REPORT OF THE TRUSTEES
for the year ended 31st August 2021 (Continued)

- a) To provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood and in such other local communities in the United Kingdom and the world as the Trustees may from time to time determine.

The main activities are to support the local community in all aspects of their lives, particularly life skills, education and leisure time occupation.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees hope that its activities will encourage people to make a positive contribution to their local community.

Achievements and Performance

Despite the impact of Covid, the Trustees believe that this has been a successful year in achieving the aims and objectives of the Charity in providing training, life skills and education to those in Teesside and the surrounding areas. The Charity had to adjust the way it worked on a number of projects due to Covid, however the Trustees believe the Charity was still able to successfully meet the aims and objectives of the Charity.

The Charity is a training provider that works on a variety of projects, mainly working with people from socially deprived backgrounds, providing training, and job opportunities to help people gain practical skills and to get into employment. The Charity has continued to grow and has secured a number of new contracts to provide training with the following organisations: Durham Tees Valley Community Rehabilitation Company (DTVCR), providing training to people on community service schemes. Middlesbrough Council, Sunderland City Council, New College Durham, Hartlepool Borough Council and Ingeus.

The Charity has also expanded its services by opening new hubs in Durham, Sunderland and Newcastle.

The Charity has seen a significant rise in the number of volunteers helping run the projects and the Charity continues to invest in new employees as it continues to grow. A significant appointment for the Charity was employing a new Contracts Manager.

In the year over 318 people took part in the programmes run by the Charity, with 48% of the people who completed the full programme obtaining jobs as a direct result of their engagement with the Charity.

The Charity works closely with its partner organisation Tees Valley Community Church (TVCC) with a shared site and shared resources. The Charity once again would like to express thanks to Tees Valley Community Church (TVCC) for their ongoing practical and financial support.

During the last year the Charity decided to focus its resources on Training, Education and life skills, and has transferred ownership and responsibility of the following projects to TVCC, with the result that staff employed in those ministries are now employed by TVCC:

CAP - A debt counselling service (affiliated to Christians Against Poverty). It also provides money management courses in the community.

Eden Ragworth/Primrose Hill - The work is well established within the community, with much of the work taking place at the Shack, a building situated within the heart of the local community. The various activities include a weekly breakfast club, a weekly lunch club, men's groups, children's work, schools work at the local primary school, St Johns Primary School and youth groups. Various courses have been undertaken, providing training to equip local residents for the job market.

Reserves Policy

A formal policy on reserves was agreed by the Trustees.

REPORT OF THE TRUSTEES
for the year ended 31st August 2021 (Continued)

It states:

The Trustees have set a reserves policy which requires maintaining free cash balances in the general fund amounting to £150,000, being approximately 3 months running costs. Reserves should be maintained at this level which ensures that the Charity's core activity could continue during a period of unforeseen difficulty. The reserves should be maintained in an easily accessible form. The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. It takes into account:

Risks associated with each stream of income and expenditure being different from that budgeted. Planned activity level, and the TVC Church and the Oakwood Centre's commitments to its stakeholders. Unexpected shutdown of the TVC Church and the Oakwood Centre. Future spending plans and expected liabilities and anticipated building costs. It also reflects as far as possible the current economic climate and trends.

The reserves policy will be reviewed by the Trustees every 12 months.

Financial Review

The major risks facing the Charity are:

- The financial impact of Covid, high inflation and the war in Ukraine which may cause a reduction in funding from donations and grants;
- A change to government policy on training and education;
- A reduction or withdrawal of gift aid if government policy changes;
- Significant unforeseen expenditure, likely to be related to property.
- Brexit and coming out of the EU has meant that from 2023 we are no longer able to apply for contracts and grants through the European Solidarity Fund.

The Charity manages these risks by regularly reviewing income levels and expenditure levels, cash reserves and providing ongoing maintenance of the site and property, ensuring the property is maintained to a high standard. The Charity aims to maintain cash reserves at levels that would cover any unforeseen expenditure and loss of income to enable it to continue whilst formulating an alternative financial strategy.

Total income for the year was £515,582. Total expenditure on charitable activities was £416,662. The balance on unrestricted funds at the year end was £165,144 and restricted funds £1,500

The main source of income was from grants, donations and contracts to provide training.

Plans for Future Periods

As a Charity we are looking to consolidate our financial position by expanding the services offered by opening new hubs in various locations around the North East. This will enable us to bid for contracts in a wider geographical area, and therefore increase the size of the contract we are able to service. This will enable us to help more people living in poverty and suffering financial hardship throughout the North East and to enhance the lives and opportunities of all people in the Tees Valley area and the wider North East.

The Charity is also looking to develop an Enterprise village, where the Charity will develop land on its site to create businesses and job training opportunities through training and apprenticeships. Once established this will provide a positive community environment and job opportunities.

Risk Management

The Trustees have a duty to identify and review the risks which the Charity is exposed to. To enable the Trustees to manage risks we have systems of internal control to protect and mitigate against any reasonably foreseeable risk. The control systems include:

- Annual forecasting and budgeting setting, approved by the Trustees.
- Regular Trustee meetings where financial reports are reviewed.
- Risk assessments.

(Now known as **THREE13 TRAINING AND ENTERPRISE LTD**)

REPORT OF THE TRUSTEES
for the year ended 31st August 2021 (Continued)

- Delegation of duties.

We regularly review the main risks faced by the Charity and the main risks that have been identified are finance, safeguarding, health and safety, building maintenance and security. We use a variety of people from either within our partner TVCC or external third parties to provide advice and guidance on the relevant areas of risk. We use people with expertise in the different areas of risk to provide specialist and expert advice.

We believe that the internal financial controls comply with the relevant Charity Commission guidance.

Structure, Governance and Management

Governing Document

Three13 Training and Enterprise Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005, as amended by special resolution dated 12th April 2015. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees/Directors

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

The methods of appointment of trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a trustee at any general meeting by following the notice and other requirements set out in the Articles.

The charity may by ordinary resolution appoint a person who is willing to act as a trustee.

In selecting individuals for appointment, the trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

Decision Making and Management

The Trustees meet monthly to discuss finances, strategic and operational issues and the Trustees have responsibility for all legal decision making.

There is also a Senior staff team that meets weekly to make practical decisions on the strategy and direction of the Charity and how this will be implemented in practice.

Day to day decisions are delegated to operational staff. All staff are encouraged to make proposals and suggestions for discussion for development and improvements.

Key Management Personnel

As with all staff, pay increases are considered annually by the Trustees. When reviewing salaries the Trustees have consideration of both the charitable and private sector as benchmarks. Any Trustee with a conflict of interest will absent themselves from any discussions on pay reviews for themselves or other parties who they have an interest in.

Related Parties and Collaborations

In pursuit of its objectives, the Charity supports and collaborates with a number of other charitable organisations and local churches.

(Now known as **THREE13 TRAINING AND ENTERPRISE LTD**)

REPORT OF THE TRUSTEES
for the year ended 31st August 2021 (Continued)

TVCC

TVCC is a church that is the main strategic partner of the Charity. We are both located on the same site, and share resources where possible. TVCC undertakes a variety of projects that align with the learners who come onto the Charity's programmes, including working with people from socially deprived backgrounds. TVCC supports the Charity's training programmes by providing volunteers to help the learners. In partnership with TVCC we have developed our site to include office space and work experience opportunities for learners on the Charity's programmes.

Taking Ground

This is a group of churches connected together and based in the North East of England and North Yorkshire. As a group of churches we work together to support each others work, providing joint leadership and training opportunities. Working together with Taking Ground, the Charity has established a bible school at our centre and the main teaching on the bible school has been provided by members of the Charity.

CAP

Christians Against Poverty (CAP) is a Christian charitable company in the United Kingdom founded in Bradford, West Yorkshire by John Kirkby in 1996. It is a national organisation specialising in debt counselling for people in financial difficulty, including those in need of bankruptcy or insolvency. It also provides Job Clubs for those seeking employment and Fresh Start Courses for people looking to overcome addictions and dependencies. We have an employed worker based in our premises providing the full debt and advice service to customers based in the Stockton area, and helping with practical needs such as food hampers and finding furniture and clothes for people.

The Message Trust

The Message Trust is a Christian charity working to improve the lives of young people in the UK and beyond through work in schools, prisons and communities. Working in partnership with churches and other organisations, The Message Trust is in contact with around 100,000 young people each year. The Message Trust have set up a Community Grocers to provide cheap food to local communities, as part of our partnership customers of the Grocers are referred to the Charity's programmes for holistic care and job training.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 18th August 2022

J Marley

Signed on its behalf by:

Director and Trustee

Eaglescliffe

(Now known as **THREE13 TRAINING AND ENTERPRISE LTD**)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Three13 Training and Enterprise Ltd for the year ended 31st August 2021.

Responsibilities and Basis of Report

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for the 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

Since the Companies gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

24th August 2022

(Now known as THREE13 TRAINING AND ENTERPRISE LTD)

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st August 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
Donations	3	214,644	22,372	237,016	188,989
Other trading activities	4	278,566	-	278,566	180,906
Total incoming resources		<u>493,210</u>	<u>22,372</u>	<u>515,582</u>	<u>369,895</u>
Expenditure on:					
Charitable activities	5	394,337	22,325	416,662	387,596
Total expenditure		<u>394,337</u>	<u>22,325</u>	<u>416,662</u>	<u>387,596</u>
Net income/(expenditure) and net movement in funds for the year		98,873	47	98,920	(17,701)
Transfer between funds	15	-	-	-	-
Net movement in funds		<u>98,873</u>	<u>47</u>	<u>98,920</u>	<u>(17,701)</u>
Reconciliation of funds					
Total funds brought forward		66,271	1,453	67,724	85,425
Total funds carried forward		<u>£165,144</u>	<u>£1,500</u>	<u>£166,644</u>	<u>£67,724</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 10 to 17 form part of these financial statements

TVCP

8.

(Now known as THREE13 TRAINING AND ENTERPRISE LTD)

**BALANCE SHEET
as at 31st August 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	<u>1,131</u>	<u>5,225</u>
Total fixed assets		<u>1,131</u>	<u>5,225</u>
Current assets			
Debtors	12	35,206	11,963
Cash at bank and in hand		<u>241,156</u>	<u>68,827</u>
Total current assets		<u>276,362</u>	<u>80,790</u>
Liabilities			
Creditors falling due within one year	13	<u>110,849</u>	<u>18,291</u>
Net current assets		<u>165,513</u>	<u>62,499</u>
Total assets less current liabilities		<u>166,644</u>	<u>67,724</u>
Total net assets	14	<u><u>£166,644</u></u>	<u><u>£67,724</u></u>
The funds of the Charity			
Restricted income funds	15	1,500	1,453
Unrestricted income funds	15	<u>165,144</u>	<u>66,271</u>
Total charity funds		<u><u>£166,644</u></u>	<u><u>£67,724</u></u>

For the year ended 31st August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 18th August 2022 and are signed on their behalf by:

J Marley

.....
Director and Trustee

(Now known as THREE13 TRAINING AND ENTERPRISE LTD)

CASH FLOW STATEMENT
as at 31st August 2021

	2021	2020
	£	£
<u>Statement of Cash Flows</u>		
Cash flows from operating activities:		
Net cash provided by operating activities	<u>172,329</u>	<u>(12,240)</u>
Cash flows from investing activities:		
Purchase of tangible assets	-	-
Net cash used in investing activities	<u>-</u>	<u>-</u>
Change in cash & cash equivalents in the reporting period	172,329	(12,240)
Cash and cash equivalents at the beginning of the year	68,827	81,067
Cash and cash equivalents at the end of the year	<u>£241,156</u>	<u>£68,827</u>
<u>Reconciliation of Net Income</u>		
<u>to Net Cash Flow from Operating Activities</u>		
Net income for the reporting period (as per the statement of financial activities)	98,920	(17,701)
Adjustments for :		
Depreciation	4,094	4,246
(Increase)/decrease in debtors	(23,243)	8,422
Increase/(decrease) in creditors	92,558	(7,207)
Net cash provided by operating activities	<u>£172,329</u>	<u>£(12,240)</u>
<u>Analysis of Cash</u>		
Cash and cash equivalents	241,156	68,827
	<u>£241,156</u>	<u>£68,827</u>

(Now known as **THREE13 TRAINING AND ENTERPRISE LTD**)

**NOTES TO THE ACCOUNTS
for the year ended 31st August 2021**

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) Interest Receivable

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.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

(Now known as **THREE13 TRAINING AND ENTERPRISE LTD**)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of support of the community in Tees Valley and surrounding area as described in the Directors Report.
- Other expenditure represents those items not falling into any other heading.

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

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis and reducing basis as follows:

IT Equipment	- 25% per annum reducing balance
Fixtures and fittings	- 20% straight line
Leasehold improvements	- 20% straight line

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **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 measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) **Pensions**

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 7.

l) **Grants**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

(Now known as THREE13 TRAINING AND ENTERPRISE LTD)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

3. Income from donations

	2021 £	2020 £
Gifts, donations and grants	237,016	188,989
	<u>£237,016</u>	<u>£188,989</u>

Of the £237,016 received in 2021 (2020: £188,989) £22,372 was restricted funds (2020: £66,740) and £214,644 (2020: £122,249) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not measured in the accounts.

4. Income earned from other trading activity

	2021 £	2020 £
Training income	250,861	167,248
Sale of goods and services	27,705	13,658
	<u>£278,566</u>	<u>£180,906</u>

Of the £278,566 received in 2021 (2020: £180,906) £Nil was restricted funds (2020: £Nil) and £278,566 (2020: £180,906) unrestricted funds.

5. Analysis of expenditure on charitable activities

	Community Projects	Christians Against Poverty	Training	General	2021 Total £	2020 Total £
Personnel/human resources	64,198	16,789	269,718	-	350,705	321,142
Premises costs	7,108	-	2,751	-	9,859	10,968
Project purchases and supplies	3,997	565	724	-	5,286	2,442
Motor and travel	1,098	216	8,531	-	9,845	14,369
Office and communication costs	629	89	6,604	-	7,322	11,686
Training resources, fees and events	306	-	13,005	-	13,311	7,078
Registrations and accreditation	-	-	1,623	-	1,623	1,581
Goods for re-sale	-	-	-	-	-	450
Depreciation	3,779	-	315	-	4,094	4,246
Other costs	-	2	2,364	268	2,634	2,404
Charitable donations the Message Trust	3,504	-	-	-	3,504	3,504
Insurance	1,041	-	550	1,711	3,302	3,056
Licences, subscriptions and fees	-	-	-	520	520	480
Sundry expenditure	-	-	-	-	-	2
Legal and professional	113	89	1,077	-	1,279	318
Accountancy	-	-	-	3,378	3,378	3,870
Total	<u>£85,773</u>	<u>£17,750</u>	<u>£307,262</u>	<u>£5,877</u>	<u>£416,662</u>	<u>£387,596</u>

Of the £416,662 expenditure in 2021 (2020: £387,596), £394,337 was charged to unrestricted funds (2020: £314,125) and £22,325 to restricted funds (2020: £73,471).

(Now known as THREE13 TRAINING AND ENTERPRISE LTD)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

6. Net income/(expenditure) for the year

	2021	2020
	£	£
<i>This is stated after charging:</i>		
Depreciation	4,094	4,246
Accountancy and Independent Examiner's fee	<u>3,378</u>	<u>3,870</u>

7. Analysis of staff costs and trustee remuneration, expenses and related transactions.

	2021	2020
	£	£
Salaries and wages	275,239	269,015
Social security costs	21,281	21,254
Employer contribution to defined contribution pension scheme	<u>8,121</u>	<u>8,081</u>
	304,641	298,350
Contribution from Tees Valley Community Church for services of Three13 Training and Enterprise Ltd employees	(21,978)	(23,351)
Contribution to Tees Valley Community Church for services of Three13 Training and Enterprise Ltd employees	13,965	25,985
Contribution from another charity for the services of employees	-	(1,356)
Contribution to another charity for the services of employees	(136)	13,199
(The above recharges includes employers national insurance and employers defined pension contributions)	<u>296,492</u>	<u>£312,827</u>

No employees had emoluments in excess of £60,000 (2020: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

During the year the trustees and officers received remuneration from the charity as permitted by the Memorandum and articles of association and expenses as follows. This is paid to them in respect of their employment.

(Now known as **THREE13 TRAINING AND ENTERPRISE LTD**)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

Analysis of staff costs and trustee remuneration, expenses and related transactions. (continued)

	2021	2020
S McFarlane	£	£
Salaries and wages	43,430	43,000
Social security costs	4,777	4,732
Employer contribution to defined contribution pension scheme	<u>1,303</u>	<u>1,290</u>
	<u>£49,510</u>	<u>£49,022</u>
D Marley - Spouse of a Trustee (including employers national insurance and pension contributions) recharged from Tees Valley Community Church	<u>£4,057</u>	<u>£16,072</u>

No expenses were paid to the trustees/trustees spouses in the year (2020: £Nil).

The Trustees considers its key management personnel comprise the Trustees.

During the year the trustees and their spouses donated £300 (2020: £300) to the charity in total.

8. Staff numbers

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

	2021	2020
	Number	Number
Training	9	9
Christians Against Poverty	1	1
Community projects	<u>3</u>	<u>3</u>
	<u>13</u>	<u>13</u>

9. Related party transactions

The Trustees of Three13 Training and Enterprise Ltd are also Trustees of Tees Valley Community Church, a charity company which operates in the Tees Valley area.

During the year Tees Valley Community Church gifted Three13 Training and Enterprise Ltd £76,500 (2020: £84,340) and paid a further £21,978 (2020: £23,351) in respect of a reimbursement of salary costs.

Three13 Training and Enterprise Ltd paid Tees Valley Community Church £13,965 (2020: £25,985) in respect of reimbursement of salary costs.

At the year end Three13 Training and Enterprise Ltd owed Tees Valley Community Church £183 (2020: £1,095) and was owed £Nil (2020: £917) and these amounts are included in creditors and debtors respectively.

Three13 Training and Enterprise Ltd occupies a building owned by Tees Valley Community Church on a rent free basis.

(Now known as THREE13 TRAINING AND ENTERPRISE LTD)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

10. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. Tangible fixed assets

	Improvements to Leasehold Property £	Furniture and Fixtures £	IT Equipment £	Total £
Cost:				
As at 01.09.2020	33,232	580	3,794	37,606
Additions	-	-	-	-
As at 31.08.2021	33,232	580	3,794	37,606
Depreciation:				
As at 01.09.2020	29,603	489	2,289	32,381
Charge for year	3,628	90	376	4,094
As at 31.08.2021	33,231	579	2,665	36,475
Net book value:				
As at 31.08.2021	£1	£1	£1,129	£1,131
As at 31.08.2020	£3,629	£91	£1,505	£5,225

12. Debtors

	2021 £	2020 £
Trade debtors	21,964	771
Prepayments and accrued income	10,407	4,938
Other debtors	2,835	6,254
	£35,206	£11,963

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,617	4,024
Accruals	25,898	8,261
Taxation and social security costs	5,560	2,503
Deferred income	70,000	900
Other creditors	3,774	2,603
	£110,849	£18,291

Deferred income consists of income received in advance for grants and course fees. The deferred income from the previous year has been released to the income and expenditure account.

(Now known as THREE13 TRAINING AND ENTERPRISE LTD)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

14. Analysis of net assets between funds

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	1,131	-	1,131
Cash at bank and in hand	239,656	1,500	241,156
Other net current assets/(liabilities)	(75,643)	-	(75,643)
Total	<u>£165,144</u>	<u>£1,500</u>	<u>£166,644</u>

15. Analysis of charitable funds**Analysis of movements in restricted funds**

	Balance 01.09.2020 £	Incoming Resources £	Resources Expended £	Transfers £	Funds 31.08.2021 £
Training					
Daniel Challenge	243	3,076	(3,319)	-	-
Three 13 Training	-	1,420	(1,420)	-	-
Community Projects	267	14,715	(13,482)	-	1,500
CAP	-	3,161	(3,161)	-	-
Enterprise village	943	-	(943)	-	-
Total	<u>£1,453</u>	<u>£22,372</u>	<u>£(22,325)</u>	<u>£-</u>	<u>£1,500</u>

Name of restricted fund and description, nature and purposes of the fund

The restricted funds are for specific projects in the charity's activities and pastoral care.

Training restricted income relates to donations specified for training, and partly funded Training expenditure during the year.

CAP restricted income relates to donations specified for CAP, and partly funded CAP expenditure during the year.

Community projects restricted income relates to donations specified for Community projects, and partly funded Community projects expenditure during the year.

(Now known as THREE13 TRAINING AND ENTERPRISE LTD)

NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

15. Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

	Balance 01.09.2020	Incoming Resources	Resources Expended	Transfers	Funds 31.08.2021
	£	£	£	£	£
General fund	66,271	493,210	(394,337)	-	165,144
Total	£66,271	£493,210	£(394,337)	£-	£165,144

Name of unrestricted fund**Description, nature and purposes of the fund**

General fund

The 'free reserves' after allowing for all designated funds.

16. Pension commitments

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £1,585 (2020: £1,570) were due to the fund. They are included in other creditors.

THREE13 TRAINING AND ENTERPRISE LTD

England & Wales - Charity number 1113499

Accounts

TVCP

Accounts – 31st August 2020

TVCP

(A company limited by guarantee and not having a share capital)

Charity number: 1113499
Company number: 5642155

Accounts – 31st August 2020

INDEX

- 1-3. Report of the Trustees and General Information
- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-14. Notes to the Accounts

TVCP

**REPORT OF THE TRUSTEES
for the year ended 31st August 2020**

The trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st August 2020 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 the Republic of Ireland (FRS 102) (effective 1st January 2015).

Reference and Administration Details

The charity's name is TVCP.

Charity Registration Number: 1113499

Company Number: 5642155

Registered and principal office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees, Teesside
TS16 0RD

Trustees and Directors

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

M Dunkley
J West
G Bond
A Malbon
J Marley
S McFarlane

Objectives and Activities

The main objectives of the charity are:

- a) To provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood and in such other local communities in the United Kingdom and the world as the Trustees may from time to time determine.

The main activities are to support the local community in all aspects of their lives, particularly life skills, education and leisure time occupation.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The trustees hope that its activities will encourage people to make a positive contribution to their local community.

Achievements and Performance

Despite the impact of Covid, the Trustees believe that this has been a successful year in achieving the aims and objectives of the Charity. The Charity had to adjust the way it worked on a number of projects due to Covid, however the Trustees believe the Charity was still able to successfully meet the aims and objectives of the Charity.

Once again thanks are expressed to Tees Valley Community Church (TVCC) for their ongoing practical and financial support.

REPORT OF THE TRUSTEES
for the year ended 31st August 2020 (Continued)

Achievements and Performance (continued)

In the year the charity has run the following projects:

Three:13

Three:13 is a training provider that works on a variety of projects, mainly working with people from socially deprived backgrounds, providing training and job opportunities to help people gain practical skills and to get into employment. 3:13 has continued to grow and there have been a number of new contracts secured to provide training. During the year the focus of training has evolved from short courses to also include longer training programmes providing practical work experience. A new contract was secured to work with Durham Tees Valley Community Rehabilitation Company (DTVCRC), providing training to people on community service schemes. In the year over 170 people were trained and received certificates from the contract with DTVCRC. There has also been a significant rise in the number of volunteers helping with all the training programmes. Also, in partnership with DTVCRC, 5 new members of staff have been employed to work on the training programmes.

CAP

A debt counselling service (affiliated to Christians Against Poverty). It also provides money management courses in the community. We have an employed worker based in our premises providing the full debt and advice service to customers based in the Stockton area, and helping with practical needs such as food hampers and finding furniture and clothes for people. As the demand for services continues to grow we have been increasing the team of volunteers working in this project. Due to Covid, a lot of the work was done online and not in person, however the Charity was still able to help those in financial difficulty.

Eden Ragworth/Primrose Hill

The work is well established within the community, with much of the work taking place at the Shack, a building situated within the heart of the local community. The various activities include a weekly breakfast club, a weekly lunch club, men's groups, children's work, schools work at the local primary school, St Johns Primary School and youth groups. Various courses have been undertaken, providing training to equip local residents for the job market.

The work of the team continues to expand and grow and they have a continued relationship with Junction 42 to support ex-offenders with rehabilitation. This partnership continues to grow and has evolved into a weekly large group event where up to 80 people each week for friendship, support and encouragement.

Due to Covid, a lot of the work had to stop, however the Charity started providing and delivering free food parcels to those in the most need in the local community, in partnership with a local primary school.

A partnership with the Message Trust, a Christian charity, has been developed and is seeing a Community Grocers being set up at the Shack.

Daniel Challenge

This is a well established Gap year programme, and in the year there was a team of 8 people who started the programme, which is a mixture of training and qualifications and practical experience serving into local communities, gaining leadership skills and serving socially deprived areas. Due to Covid, unfortunately, Daniel Challenge had to finish early, however 6 participants still completed the formal qualifications.

Academy of Ministry and Leadership

This 2 year course in Management and Leadership continues to thrive, with a number of people graduating from the course and a new cohort of students enrolling on the course.

Financial Review

Total income for the year was £369,895. Total expenditure on charitable activities was £387,596. The balance on unrestricted funds at the year end was £66,271 and restricted funds £1,453.

The main source of income was from grants, donations and contracts to provide training.

REPORT OF THE TRUSTEES
for the year ended 31st August 2020 (Continued)

Reserves Policy

The Trustees have set a reserves policy which requires maintaining free unrestricted cash balances in the general fund amounting to approximately 3 months salary of those staff involved in the training arm of the Charity.

Reserves should be maintained at this level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. The reserves should be maintained in an easily accessible form.

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. The level of reserves is considered reasonable and it takes into account risks associated with each stream of income and expenditure being different from that budgeted, planned activity level, future spending plans and expected liabilities and anticipated project costs. It also reflects as far as possible the current economic climate and trends.

The charity remains reliant on the support of TVCC, a related charity, towards its non-training activities, and there is no reason to anticipate this support will cease.

The reserves policy will be reviewed by the Trustees every 12 months.

Structure, Governance and Management**Governing Document**

TVCP is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005, as amended by special resolution dated 12th April 2015. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees/Directors

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

The methods of appointment of trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a trustee at any general meeting by following the notice and other requirements set out in the Articles.

The charity may by ordinary resolution appoint a person who is willing to act as a trustee.

In selecting individuals for appointment, the trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 17th May 2021

Signed on its behalf by: J West
 Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of TVCP for the year ended 31st August 2020.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material 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 charity 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.

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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

18th May 2021

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st August 2020

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
Income from:					
Donations	3	122,249	66,740	188,989	151,206
Other trading activities	4	180,906	-	180,906	183,642
Investments		-	-	-	-
Total incoming resources		<u>303,155</u>	<u>66,740</u>	<u>369,895</u>	<u>334,848</u>
Expenditure on:					
Charitable activities	5	<u>314,125</u>	<u>73,471</u>	<u>387,596</u>	<u>306,196</u>
Total expenditure		<u>314,125</u>	<u>73,471</u>	<u>387,596</u>	<u>306,196</u>
Net income/(expenditure) and net movement in funds for the year		(10,970)	(6,731)	(17,701)	28,652
Transfer between funds	15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(10,970)	(6,731)	(17,701)	28,652
Reconciliation of funds					
Total funds brought forward		<u>77,241</u>	<u>8,184</u>	<u>85,425</u>	<u>56,773</u>
Total funds carried forward		<u>£66,271</u>	<u>£1,453</u>	<u>£67,724</u>	<u>£85,425</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 7 to 14 form part of these financial statements

TVCP

6.

BALANCE SHEET
as at 31st August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	<u>5,225</u>	<u>9,471</u>
Total fixed assets		<u>5,225</u>	<u>9,471</u>
Current assets			
Debtors	12	11,963	20,385
Cash at bank and in hand		<u>68,827</u>	<u>81,067</u>
Total current assets		80,790	101,452
Liabilities			
Creditors falling due within one year	13	<u>18,291</u>	<u>25,498</u>
Net current assets		<u>62,499</u>	<u>75,954</u>
Total assets less current liabilities		67,724	85,425
Total net assets	14	<u>£67,724</u>	<u>£85,425</u>
The funds of the Charity			
Restricted income funds	15	1,453	8,184
Unrestricted income funds	15	<u>66,271</u>	<u>77,241</u>
Total charity funds		<u>£67,724</u>	<u>£85,245</u>

For the year ended 31st August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 17th May 2021 and are signed on their behalf by:

J West

.....
Director

**NOTES TO THE ACCOUNTS
for the year ended 31st August 2020**

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) Interest Receivable

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.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of support of the community in Tees Valley and surrounding area as described in the Directors Report.
- Other expenditure represents those items not falling into any other heading.

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

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis and reducing basis as follows:

IT Equipment	- 25% per annum reducing balance
Equipment	- 25% per annum straight line
Fixtures and fittings	- 20% straight line
Leasehold improvements	- 20% straight line

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **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 measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) **Pensions**

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 7.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. **Income from donations**

	2020	2019
	£	£
Gifts, donations and grants	188,989	151,206
	£188,989	£151,206

Of the £188,989 received in 2020 (2019: £151,206) £66,740 was restricted funds (2019: £75,693) and £122,249 (2019: £75,513) unrestricted funds.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

Income from Donations (continued)

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not measured in the accounts.

4. Income earned from other trading activity

	2020	2019
	£	£
Training income	167,248	171,724
Sale of goods and services	13,658	11,918
	<u>£180,906</u>	<u>£183,642</u>

Of the £180,906 received in 2020 (2019: £183,642) £Nil was restricted funds (2019: £Nil) and £180,906 (2019: £183,642) unrestricted funds.

5. Analysis of expenditure on charitable activities

	Community Projects	Christians Against Poverty	Training	General	2020 Total	2019 Total
	£	£	£	£	£	£
Personnel/human resources	62,071	16,627	242,444	-	321,142	239,710
Premises costs	5,884	-	5,084	-	10,968	6,923
Project purchases and supplies	1,712	93	637	-	2,442	1,728
Motor and travel	2,092	398	11,879	-	14,369	27,689
Office and communication costs	796	692	10,136	62	11,686	3,531
Training resources, fees and events	1,005	-	6,073	-	7,078	11,963
Registrations and accreditation	-	-	1,581	-	1,581	742
Goods for re-sale	450	-	-	-	450	254
Depreciation	3,826	-	420	-	4,246	1,735
Other costs	226	-	1,933	245	2,404	933
Charitable donations the Message Trust	3,504	-	-	-	3,504	3,504
Insurance	1,220	-	-	1,836	3,056	2,139
Licences, subscriptions and fees	-	-	-	480	480	520
Sundry expenditure	-	-	-	2	2	-
Legal and professional	12	25	281	-	318	1,465
Accountancy	-	-	-	3,870	3,870	3,360
Total	<u>£82,798</u>	<u>£17,835</u>	<u>£280,468</u>	<u>£6,495</u>	<u>£387,596</u>	<u>£306,196</u>

Of the £387,596 expenditure in 2020 (2019: £306,196), £314,125 was charged to unrestricted funds (2019: £235,418) and £73,471 to restricted funds (2019: £70,778).

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

6. Net income/(expenditure) for the year

	2020	2019
	£	£
<i>This is stated after charging:</i>		
Depreciation	4,246	1,735
Accountancy and Independent Examiner's fee	3,870	3,360
	3,870	3,360

7. Analysis of staff costs and trustee remuneration, expenses and related transactions.

	2020	2019
	£	£
Salaries and wages	269,015	197,727
Social security costs	21,254	15,661
Employer contribution to defined contribution pension scheme	8,081	4,825
	298,350	218,213
Contribution from Tees Valley Community Church for services of TVCP employees	(23,351)	(16,225)
Contribution to Tees Valley Community Church for services of TVCC employees	25,985	18,579
Contribution from The Shack Community Projects for services of TVCP employees	-	(9,594)
Contribution from another charity for the services of employees	(1,356)	(16,272)
Contribution to another charity for the services of employees	13,199	13,130
(The above recharges include employer's national insurance and employers defined pension contributions)		
	312,827	£207,831

No employees had emoluments in excess of £60,000 (2019: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

During the year the trustees and officers received remuneration from the charity as permitted by the Memorandum and articles of association and expenses as follows. This is paid to them in respect of their employment.

	2020	2019
	£	£
S McFarlane		
Salaries and wages	43,000	41,200
Social security costs	4,732	4,512
Employer contribution to defined contribution pension scheme	1,290	996
	£49,022	£46,708
D Marley - Spouse of a Trustee (including employers national insurance and pension contributions) recharged from Tees Valley Community Church	£16,072	£12,960

No expenses were paid to the trustees/trustees spouses in the year (2019: One trustee £362 for travel and mobile phone expenses).

The Trustees considers its key management personnel comprise the Trustees.

During the year the trustees and their spouses donated £300 (2019: £Nil) to the charity in total.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

8. Staff numbers

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

	2020 Number	2019 Number
Training	9	7
Christians Against Poverty	1	1
Community projects	3	2
	<u>13</u>	<u>10</u>

9. Related party transactions

Five of the Trustees of TVCP are also Trustees of Tees Valley Community Church, a charity company which operates in the Tees Valley area.

During the year Tees Valley Community Church gifted TVCP £84,340 (2019: £78,158) and paid a further £23,351 (2019: £16,225) in respect of a reimbursement of salary costs.

TVCP paid Tees Valley Community Church £25,985 (2019: £18,579) in respect of reimbursement of salary costs.

At the year end TVCP owed Tees Valley Community Church £1,095 (2019: £261) and was owed £917 (2019: £nil) and these amounts are included in creditors and debtors respectively.

Some of the Trustees of Tees Valley Community Church were also Trustees of The Shack Community Projects, a charitable company that ran projects in the community. This company did not operate during the year, as its activities were transferred to TVCP on 30th June 2019.

The Shack Community Projects, a project now operated by TVCP, occupies a building owned by Tees Valley Community Church on a rent free basis.

10. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

11. Tangible fixed assets

	Improvements to Leasehold Property £	Furniture and Fixtures £	IT Equipment £	Total £
Cost:				
As at 01.09.2019	33,232	580	3,794	37,606
Additions	-	-	-	-
As at 31.08.2020	<u>33,232</u>	<u>580</u>	<u>3,794</u>	<u>37,606</u>
Depreciation:				
As at 01.09.2019	25,975	373	1,787	28,135
Charge for year	3,628	116	502	4,246
As at 31.08.2020	<u>29,603</u>	<u>489</u>	<u>2,289</u>	<u>32,381</u>
Net book value:				
As at 31.08.2020	<u>£3,629</u>	<u>£91</u>	<u>£1,505</u>	<u>£5,225</u>
As at 31.08.2019	<u>£7,257</u>	<u>£207</u>	<u>£2,007</u>	<u>£9,471</u>

12. Debtors

	2020 £	2019 £
Trade debtors	771	9,418
Prepayments and accrued income	4,938	9,352
Other debtors	6,254	1,615
	<u>£11,963</u>	<u>£20,385</u>

13. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	4,024	1,970
Accruals	8,261	6,787
Taxation and social security costs	2,503	5,634
Deferred income	900	9,700
Other creditors	2,603	1,407
	<u>£18,291</u>	<u>£25,498</u>

Deferred income consists of income received in advance for grants and course fees. The deferred income from the previous year has been released to the income and expenditure account.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

14. Analysis of net assets between funds

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	5,225	-	5,225
Cash at bank and in hand	68,827	-	68,827
Other net current assets/(liabilities)	(6,328)	-	(6,328)
Total	<u>£67,724</u>	<u>£-</u>	<u>£67,724</u>

15. Analysis of charitable funds

	Balance 01.09.2019 £	Incoming Resources £	Resources Expended £	Transfers £	Funds 31.08.2020 £
<i>Training</i>					
Daniel Challenge	1,241	24,848	(25,846)	-	243
Three 13 (formerly Academy)	5,000	28,553	(33,553)	-	-
Community Projects	-	10,704	(10,437)	-	267
CAP	-	2,635	(2,635)	-	-
Enterprise village	943	-	-	-	943
Shack Grounds upkeep	1,000	-	(1,000)	-	-
Total	<u>£8,184</u>	<u>£66,740</u>	<u>£(73,471)</u>	<u>£-</u>	<u>£1,453</u>

Name of restricted fund

The restricted funds are for specific projects in the charity's activities and pastoral care.

Training restricted income relates to donations specified for training, and partly funded Training expenditure during the year.

CAP restricted income relates to donations specified for CAP, and partly funded CAP expenditure during the year.

Community projects restricted income relates to donations specified for Community projects, and partly funded Community projects expenditure during the year.

Shack Grounds upkeep relates to income and expenditure to fund the up keep of the grounds.

Analysis of movements in unrestricted funds

	Balance 01.09.2019 £	Incoming Resources £	Resources Expended £	Transfers £	Funds 31.08.2020 £
General fund	77,241	303,155	(314,125)	-	66,271
Total	<u>£77,241</u>	<u>£303,155</u>	<u>£(314,125)</u>	<u>£-</u>	<u>£66,271</u>

Name of unrestricted fund

General fund

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

16. Pension commitments

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £1,570 (2019: £1,407) were due to the fund. They are included in other creditors.