

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

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TVCP

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**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
J West
G Bond
A Malbon
J Marley
S McFarlane

M Biddlecombe (appointed 29th August 2021)

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:

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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.

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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.

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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

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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	<u>394,337</u>	<u>22,325</u>	<u>416,662</u>	<u>387,596</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		98,873	47	98,920	(17,701)
Reconciliation of funds					
Total funds brought forward		<u>66,271</u>	<u>1,453</u>	<u>67,724</u>	<u>85,425</u>
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

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(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

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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.

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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.

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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).

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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.

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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><u>£49,510</u></u>	<u><u>£49,022</u></u>
D Marley - Spouse of a Trustee (including employers national insurance and pension contributions) recharged from Tees Valley Community Church	<u><u>£4,057</u></u>	<u><u>£16,072</u></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 Number	2020 Number
Training	9	9
Christians Against Poverty	1	1
Community projects	<u>3</u>	<u>3</u>
	<u><u>13</u></u>	<u><u>13</u></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
	<u>£35,206</u>	<u>£11,963</u>

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
	<u>£110,849</u>	<u>£18,291</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.

(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	£165,144	£1,500	£166,644

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	£1,453	£22,372	£(22,325)	£-	£1,500

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.