



training &  
enterprise



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**Three13 Training Hub**  
The Oakwood Centre  
Cleasby Way  
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# **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

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## 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*



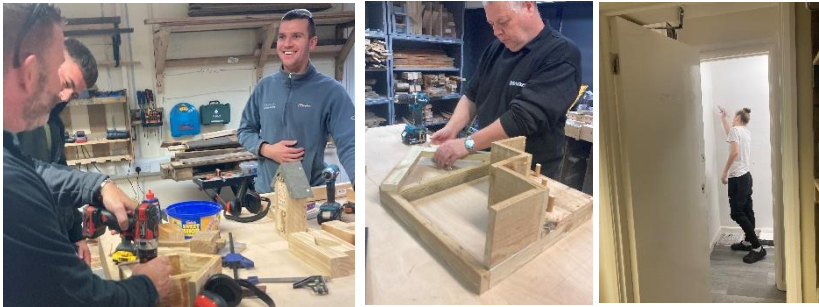
Remaining the largest provision, 103 people benefitted from work-based training across kitchen, coffee shop, garden and workshop environments at the charity's Teesside Hub. Programmes were between 4-8 weeks in length, with activity tailored to match the aspirations and need of each learner. 97 accredited 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 on .....20.....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 £
<b>Income from:</b>							
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
<b>Total incoming resources</b>		<b>229,968</b>	<b>213,694</b>	<b>443,662</b>	<b>468,063</b>	<b>135,241</b>	<b>603,304</b>
<b>Expenditure on:</b>							
Fundraising activities	6	-	-	-	2,545	-	2,545
Charitable activities	7	322,870	184,558	507,428	457,559	23,347	480,906
<b>Total expenditure</b>		<b>322,870</b>	<b>184,558</b>	<b>507,428</b>	<b>460,104</b>	<b>23,347</b>	<b>483,451</b>
<b>Net income/(expenditure)</b>		<b>(92,902)</b>	<b>29,136</b>	<b>(63,766)</b>	<b>7,959</b>	<b>111,894</b>	<b>119,853</b>
<b>Transfer between funds</b>		<b>7,558</b>	<b>(7,558)</b>	<b>-</b>	<b>76,990</b>	<b>(76,990)</b>	<b>-</b>
<b>Net movement in funds</b>	8	<b>(85,344)</b>	<b>21,578</b>	<b>(63,766)</b>	<b>84,949</b>	<b>34,904</b>	<b>119,853</b>
<b>Reconciliation of funds</b>							
Total funds brought forward	17	322,738	37,205	359,943	237,789	2,301	240,090
<b>Total funds carried forward</b>		<b>237,394</b>	<b>58,783</b>	<b>296,177</b>	<b>322,738</b>	<b>37,205</b>	<b>359,943</b>

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 £
<b>Fixed assets</b>			
Tangible assets	13	76,694	76,990
<b>Total fixed assets</b>		<u>76,694</u>	<u>76,990</u>
<b>Current assets</b>			
Debtors falling due within one year	14	6,603	63,471
Cash at bank and in hand		<u>225,876</u>	<u>242,007</u>
<b>Total current assets</b>		<u>232,479</u>	<u>305,478</u>
<b>Liabilities</b>			
Creditors falling due within one year	15	<u>12,996</u>	<u>22,525</u>
<b>Net current assets</b>		<u>219,483</u>	<u>282,953</u>
<b>Total assets less current liabilities</b>		<u>296,177</u>	<u>359,943</u>
<b>Total net assets</b>	17	<u>296,177</u>	<u>359,943</u>
<b>The funds of the charity</b>			
Restricted income funds	17	58,783	37,205
Unrestricted income funds	17	<u>237,394</u>	<u>322,738</u>
<b>Total charity funds</b>		<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
	£	£
<b>Cash flows from operating activities:</b>		
Net cash provided by (used in) operating activities	(8,929)	132,664
<b>Cash flows from investing activities:</b>		
Interest	874	-
Purchase of tangible assets	(8,076)	(76,990)
<b>Net cash provided by (used in) investing activities</b>	(16,131)	55,674
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
<b>Cash &amp; cash equivalents at the end of the year</b>	225,876	242,007

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

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

**Analysis of Cash**

Cash and cash equivalents	225,876	242,007
	225,876	242,007

**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
<b>Total</b>	<b>402,799</b>	<b>367,743</b>

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 £
<b>Stephen McFarlane</b>		
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
	£	£
<b>David Mumford</b>		
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:

	<u>104,673</u>	<u>98,277</u>
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	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**

	<b>Freehold Land and Buildings £</b>	<b>IT Equipment £</b>	<b>Other Equipment £</b>	<b>Total £</b>
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	76,990	-	8,076	85,066
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	7,699	-	673	8,372
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**

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

**15. Creditors: amounts falling due within one year**

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

**16. Analysis of net assets between funds**

	<b>General £</b>	<b>Restricted £</b>	<b>Total £</b>
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	237,394	58,783	296,177

## 17. Analysis of charitable funds

	Opening Balance 2024 £	Incoming Resources 2024 £	Resources Expended 2024 £	Transfers 2024 £	Closing Balance 2024 £
General Fund	322,738	229,968	(322,870)	7,558	237,394
<u>Restricted Funds</u>					
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
The National Lottery Reaching Communities	-	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
	359,943	443,662	(507,428)	-	296,177
	Opening Balance 2023 Restated £	Incoming Resources 2023 Restated £	Resources Expended 2023 Restated £	Transfers 2023 Restated £	Closing Balance 2023 Restated £
Restated for unspent grants at year end	237,789	468,063	(460,104)	76,990	322,738
<u>Restricted Funds</u>					
Donations for training costs	2,301	-	(2,301)	-	-
Henry Smith	-	29,850	(4,975)	-	24,875
Tweed Family Charitable Foundation	-	9,489	(6,326)	-	3,163
Cabin Project	-	85,902	(8,912)	(76,990)	-
Sir James Knott Trust	-	10,000	(833)	-	9,167
Restricted Funds Total	2,301	135,241	(23,347)	(76,990)	37,205
	240,090	603,304	(483,451)	-	359,943

## Name of fund

## Description, nature and purposes of the fund

General Fund

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

Restricted Funds

Donations for training costs 22-23

Grant received from the Willan Trust in 21-22 to provide equipment and staff funding for a digital education programme.

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.

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.