

TEES VALLEY COMMUNITY CHURCH

England & Wales · Charity number 1114596

Details

Status	Registered
Legal form	Charitable company
Company number	05735104
Registered	2006-06-07
Register	View on the Charity Commission register

Contact

Address	The Oakwood Centre 1 Cleasby Way Durham Lane Industrial Park Eaglescliffe Stockton-On-Tees TS16 0RD
Phone	01642781919
Email	admin@tvchurch.org.uk
Website	www.tvchurch.org.uk

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO AND THE WORSHIP OF GOD IN TEES VALLEY AND THE SURROUNDING AREA AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT BY ANY MEANS WHATSOEVER INCLUDING (BUT NOT BY WAY OF LIMITATION) THE PREACHING AND PROCLAMATION OF THE CHRISTIAN GOSPEL AND THE TEACHING OF CHRISTIAN DOCTRINE AND PRINCIPLES AND THE PASTORAL CARE OF CHRISTIAN PEOPLE AND THE PRINTING AND DISTRIBUTION OF THE BIBLE AND CHRISTIAN LITERATURE AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;(B) TO RELIEVE PERSONS WHO ARE IN CONDITION OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN SUCH PARTS OF TEES VALLEY AND THE SURROUNDING AREA, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(C) THE PROVISION OF INSTRUCTION IN THE PRINCIPLES OF THE CHRISTIAN FAITH AT ANY EDUCATIONAL ESTABLISHMENT AND IN CONNECTION THEREWITH (BUT NOT SO AS TO LIMIT THE GENERALITY OF SUCH OBJECT) THE PROVISION OF A DAY/AND OR BOARDING SCHOOL OR COLLEGE FOR THE GENERAL EDUCATION OF MALE AND FEMALE PUPILS OF ANY AGE AND FOR THE INSTRUCTION OF SUCH PUPILS IN SUCH PRINCIPLES AS AFORESAID;(D) TO PROVIDE AND MAINTAIN SERVICES AND FACILITIES FOR THE BENEFIT OF THE COMMUNITY OF TEESSIDE AND THE SURROUNDING NEIGHBOURHOOD 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: Furtherance of the Christian faith, running a church.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** TEES VALLEY AND THE SURROUNDING AREA AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,202,147	£1,096,883	£1,764,874	27
2024-08-31	£1,063,363	£1,106,003	£1,659,610	28
2023-08-31	£922,034	£902,029	£1,702,250	26
2022-08-31	£710,661	£773,707	£1,682,245	19
2021-08-31	£720,899	£681,053	£1,740,653	14
2020-08-31	£602,809	£555,871	£1,700,807	13

Trustees

Name	Role	Appointed
Andrew Malbon		2016-11-20
Dr Olayemi Oluwaseyi Ekisola		2024-11-27
Gary Sharples		2024-11-27
Graham Bond		2016-11-20
Janet West		2016-01-31
Julie Marley		2013-10-01
MARTIN ANDREW DUNKLEY		
Matthew Stuart Biddlecombe		2019-01-27
Steven McFarlane		2021-08-29

Accounts

TEES VALLEY COMMUNITY CHURCH

ANNUAL REPORT & AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025



01642 781919



Tees Valley Community Church,
The Oakwood Centre,
Cleasby Way, Eaglescliffe TS16 0RD



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www.tvcchurch.org.uk

TEES VALLEY COMMUNITY CHURCH

ANNUAL REPORT & AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

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TEES VALLEY COMMUNITY CHURCH
TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
for the year ended 31st August 2025

The trustees are pleased to present their annual report and financial statements 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 and the company's Memorandum and Articles of Association.

Reference and Administration Details

The charity's name is Tees Valley Community Church.

Charity Registration Number: 1114596

Company Number: 05735104

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

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

Martin Dunkley
 Matthew Biddlecombe
 Steven McFarlane
 Julie Marley
 Graham Bond
 Janet West
 Andrew Malbon
 Gary Sharples
 Olayemi Ekiola

Company Secretary – David Marley

Key management personnel

The day to day running of the church is delegated to the senior pastoral and operational staff. The staff are led by the senior leaders Martin Dunkley, Lynda Dunkley and the Executive staff team of Matt Biddlecombe, David Marley, Matt Horner and Steve McFarlane. The senior staff leadership team is as follows:

Martin Dunkley – Senior Leader
 Lynda Dunkley – Senior Leader
 Matthew Biddlecombe – Director of Strategic Operations
 Matthew Horner – Executive Pastor
 David Marley – Executive Pastor
 Sarah Glasby – Operations Manager
 Steven McFarlane – Director of Evangelism

Objectives and Activities

The main objectives of the charity are:

- a) To advance the Christian faith in accordance with the statement of beliefs.
- b) The relief of persons who are in conditions of need or hardship or who are aged or sick.
- c) The provision of instruction in principles of the Christian faith.
- d) To provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood.

The main activity is the provision of a Christian church and associated activities.

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 charity's activities of advancement of the Christian faith and associated activities are available to the people of Tees Valley and the wider area to make a positive contribution to the local and wider community.

The strategies for achieving our aims include weekly Sunday services, regular meeting and activity groups, events, training and outreach activities.

Ongoing activities will continue in the short and long term. There is a long-term aspiration to develop the Enterprise Village.

The Charity provides significant financial and non-financial support to fellow Christian causes based locally, in the wider area and overseas.

Volunteers make a significant contribution to our general activities and our various activity and training groups. Approximately 300 volunteers gave their services during the year.

Achievements and performance

The Charity continued to build on and fulfil its objectives during the year. It continued to successfully advance the Christian faith through weekly Sunday meetings and through a network of mid-week small group meetings. A wide range of events, courses and working parties, focusing on the spread of the gospel, have continued. The charity continues to monitor all its activities to ensure it is on course to achieve its objectives of advancing the Christian faith.

The main measure of the Charity's achievements is the number of people attending the weekly Sunday meetings, the mid-week small group meetings and the various other courses, events and activities run.

The continued increase in the number of people attending the Sunday morning services has meant we have now started running a second service on a Sunday morning.

With an increase in the number of people attending the Charity's events, we are starting to see this result in an increase in donations and therefore the Charity will be able to expand the level of activities it undertakes.

The Charity has seen a number of new people start to come to the Church with regular attendance increasing year on year.

The Charity continues to provide support for a variety of good causes both locally and internationally. In terms of overseas missions, the Charity has provided financial support to a variety of countries including Kazakhstan, Thailand and India. The Charity has provided significant support to church partners in Ukraine. The Charity continues to develop links with churches in Thailand, Canada and the USA as part of the plan to develop its international partnerships and has received a team of students from the USA to work into the Charity's activities and has sent teams to Thailand to help work of the local church.

The Charity has provided financial support for establishment and continued activities of a number of Christian churches within the North East of England through our partnership with Taking Ground. Specifically, the Charity has supported new church plants in the Consett and Northallerton, providing both financial support and leadership training for the team heading up the new church plants.

Through our partnership with Three13 Training and Enterprise Limited the Charity has increased its work and financial giving to the most deprived people and communities in our region, supporting a number of new and existing projects and initiatives.

The Charity has a partnership with The Message Trust, a Christian charity based in Manchester. A local North East hub has been set up, and the Charity is working with The Message Trust on local projects serving the most socially deprived communities in the Tees Valley area. These include setting up a new Community Grocers in Southbank to provide affordable shopping to the most economically deprived.

The Charity also works with Junction 42 which is charity working in prisons and communities, supporting people throughout the journey of custody and rehabilitation. We continue to see a number of ex-offenders engaging in our services and provision through this partnership.

Over the last financial year, the church has also started working in partnership with Hope into Action UK, which is a charity working with local churches to provide housing for the homeless. The church has acquired leases on its first 2 houses over the last financial year. The church has also started to work in partnership with Clean Slate Solutions, which is a charity aiming to get ex-offenders into employment. We are establishing a new bicycle restoration and sales enterprise, Revolution Bikes. The initiative will work alongside ex-offenders to refurbish and resell bicycles recovered by the police where ownership cannot be traced. The hope is to see ex-offenders trained and skilled in bike restoration and also sales and stock management to give them real life job skills to help them into employment.

Financial review

Financial Summary

The overall income for the year was £1,202,147 compared to £1,063,363 in the previous year. The increase was due to significant growth in donations and gifts.

The overall expenditure for the year was £1,096,883 compared to £1,106,003 in the previous year.

The net position for the year was a surplus of £105,264 compared to a deficit of £42,640 in the previous year.

Major risks facing the Charity

- High inflation and increase in core costs due to high inflation and energy costs.
- A reduction or withdrawal of gift aid if government policy changes.
- Significant drop in tithes and gifts; and
- 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 church and the main risks that have been identified for a church like ours are finance, safeguarding, health and safety, leadership moral failures, building maintenance and security.

We use a variety of people from either within the 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

The Trustees have set a reserves policy which requires maintaining free cash balances in the general fund amounting to three months staff salaries.

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.

The last approved target reserves figure (September 2025) is £142,000 and at the end of August 2025 reserves stood at £111,888 excluding restricted funds compared to £26,570 excluding restricted funds at the end of August 2024. The improvement in the year was due to the

growth in donations and gifts. Trustees are confident that the continued growth in church membership will lead to further growth in donations and gifts and this, combined with keeping costs under tight control, will lead to the reserves target being achieved.

Plans for future periods

As a church we are looking to consolidate our financial position to enable greater support for new and existing ministries. This will enable us to support new and existing ministries and charities that support people living in poverty and suffering financial hardship and to enhance the lives and opportunities of all people in the Tees Valley area, but specifically those with the greatest needs.

As we continue to grow, specifically in the numbers of people who have been attending our Sunday meetings, we are considering options should the congregation grow beyond the capacity of the building. We are also considering further staffing to meet the needs of a growing congregation.

As we look to continue to grow as a church we have re-shaped the leadership team, to help drive forward the growth of the church and also any new staffing needs to facilitate the increased number of people and activities.

As a church we are also planning to set up a partnership with a company called Acorn Alternative Provision Ltd who run Alternative Provision (AP) education services. We hope to open the AP centre in the church within the next 12 months. As we continue to set the vision and direction of the church in the future, we are continuing to focus on vision driven budgeting and implementing new policies and structures to enable this.

Structure, Governance and Management

Governing Document

Tees Valley Community Church is a company limited by guarantee governed by its Memorandum and Articles of Association 8th March 2006 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.

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

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.

The Trustees have recognised that there is a need to develop a training policy for the Trustees. Steps will be taken to finalise this in the coming months.

Statement of Responsibilities of the Trustees

The Trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church (the charity and company) and of the income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP 2019 (FRS 102).

- Make judgments and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and the Charities SORP (Statement of Recommended Practice) have been followed; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the church will continue in operation.

The Trustees are also responsible for:

- Ensuring that proper accounting records are kept that disclose, with reasonable accuracy at any time, the financial position of the church.
- Safeguarding the assets of the church.
- Taking reasonable steps for the prevention and detection of fraud and other irregularities.
- Ensuring the church complies with the requirements of the Charities Act 2011, the Companies Act 2006, and other applicable legislation.
- Ensuring that activities undertaken align with the church's charitable objectives and do not stray into non-charitable purposes.
- Providing effective governance and oversight for all operations, including spiritual, pastoral, community, and commercial activities.

As a faith-based organisation, the Trustees also recognise their responsibility to uphold the mission and values of the church in all its activities and decisions. They commit to maintaining integrity, transparency, and accountability in both spiritual and financial stewardship.

As far as the Trustees are aware:

- There is no relevant audit information of which the charity's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Decision making and management

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

The church Eldership team meet twice a month to discuss church ministry activities and make decisions on the vision and direction of the church.

There is also an Executive staff team that meets weekly to make decisions on the church vision and how this will be implemented in practice.

Day to day decisions are delegated to operational staff and employed Pastors. All church staff are encouraged to make proposals and suggestions for discussion at the meeting of Trustees of the Executive Team meetings.

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.

Three13 Training and Enterprise Limited

Three13 Training and Enterprise Limited is a local charity that works on a variety of projects, mainly working with people from socially deprived backgrounds, providing training and job opportunities to help people gain employment.

In partnership with Three13 Training and Enterprise Limited, we have developed our site to include office space and work experience opportunities for Three13 Training and Enterprise Limited to use in their training programmes.

Three13 Training and Enterprise Limited is a close partner of the Charity, and we have been working together to see people's lives and prospects changed, providing formal training and individual mentoring for the learners working with TVCP.

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 other's 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.

Taking Ground Music

Taking Ground Music serves not only our church, but all the churches together in Taking Ground, providing creatives resources and creating new music and worship events for the wider community to take part in.

Christians Against Poverty (CAP)

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.

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 North East hub based in our centre, and we are working in partnership to help people from the most socially deprived areas of the Tees Valley.

We work closely with The Message Trust to run a Community Grocers to provide affordable food to local communities and also to run Eden Projects, which are aimed at bringing transformation to local communities.

Junction 42

Junction 42 works in prisons and communities across north east England and central Scotland, supporting people throughout the journey of custody and rehabilitation.

Their vision is to see the lives of offenders and their communities visibly transformed through support, empowerment and opportunity.

The support is lasting and is built around, Employability & Entrepreneurship, building up confidence and experience to develop work-ready skillsets and entrepreneurial mindsets.

We work together to provide support, mentoring and assistance to reconnect people with the world and to help them back into jobs.

We also run a weekly church service jointly with Junction 42 and the Moses Project in Stockton where we are the lead church supporting the event.

Hope into Action UK

Hope into Action is a charity working with local churches to provide housing for the homeless. Their vision is to see every church in the UK have a house that is a safe and secure space for those who have experienced homelessness.

The church is working to provide supported housing for homeless people across the Tees Valley and currently have leases on 2 houses.

Clean Slate Solutions

The vision to provide ex-offenders a pathway into meaningful and sustainable employment is essential to enable them to leave the past behind and become contributing members of society.

We are establishing a new bicycle restoration and sales enterprise, Revolution Bikes. The initiative will work alongside ex-offenders to refurbish and resell bicycles recovered by the police where ownership cannot be traced

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 2026

Signed on its behalf by:



Matthew Biddlecombe – Director and Trustee

TEES VALLEY COMMUNITY CHURCH

AUDITOR'S REPORT TO THE TRUSTEES for the year ended 31st August 2025

Opinion

We have audited the financial statements of Tees Valley Community Church (the 'charitable company') for the year ended 31 August 2025 which comprise the Statement of Financial Activities including Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with regard to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on Other Matter Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report which includes the directors' report prepared for the purpose of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are Required to Report by Exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees/directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 4, the Trustees (who are also the directors of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below;

Based on our understanding of the charitable company, we identified that the principal risks of non-compliance with laws and regulations related to Company and Charity law, and we considered the extent to which non-compliance might have a material effect on the financial statements.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed by the engagement team include:

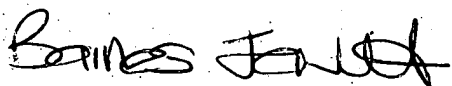
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates were indicative of a potential bias; and
- reviewing minutes of meetings of those charged with governance.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely it is that we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Mrs A L Cowley FCA (Senior Statutory Auditor)
for and on behalf of Baines Jewitt Limited
Statutory Auditors
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
STOCKTON ON TEES
TS18 3TU

20 May 2026

TEES VALLEY COMMUNITY CHURCH
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	893,819	92,094	985,913	756,115	38,963	795,078
Charitable activities	4	84,039	100,388	184,427	89,990	154,449	244,439
Other trading activities	5	26,041	4,685	30,726	22,124	-	22,124
Investment Income	6	1,081	-	1,081	1,722	-	1,722
Total incoming resources		1,004,980	197,167	1,202,147	869,951	193,412	1,063,363
Expenditure on:							
Fundraising activities	7	19,110	-	19,110	-	-	-
Charitable activities	8	873,628	204,145	1,077,773	909,634	196,369	1,106,003
Total expenditure		892,738	204,145	1,096,883	909,634	196,369	1,106,003
Net income/(expenditure)		112,242	(6,978)	105,264	(39,683)	(2,957)	(42,640)
Transfer between funds		(21,877)	21,877	-	(5,034)	5,034	-
Net movement in funds	9	90,365	14,899	105,264	(44,717)	2,077	(42,640)
Reconciliation of funds							
Total funds brought forward	19	1,578,850	80,760	1,659,610	1,623,567	78,683	1,702,250
Total funds carried forward		1,669,215	95,659	1,764,874	1,578,850	80,760	1,659,610

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 14 to 24 form part of these financial statements

TEES VALLEY COMMUNITY CHURCH

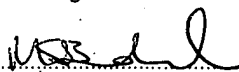
BALANCE SHEET
As at 31st August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	1,557,327	1,552,280
Total fixed assets		<u>1,557,327</u>	<u>1,552,280</u>
Current assets			
Stock	15	1,415	-
Debtors falling due within one year	16	28,986	18,710
Debtors falling due after more than one year	16	1,500	1,000
Cash at bank and in hand		208,204	124,724
Total current assets		<u>240,105</u>	<u>144,434</u>
Liabilities			
Creditors falling due within one year	17	32,558	37,104
Net current assets		<u>207,547</u>	<u>107,330</u>
Total assets less current liabilities		<u>1,764,874</u>	<u>1,659,610</u>
Total net assets	18	<u>1,764,874</u>	<u>1,659,610</u>
The funds of the charity			
Restricted income funds	19	95,659	80,760
Unrestricted income funds	19	1,669,215	1,578,850
Total charity funds		<u>1,764,874</u>	<u>1,659,610</u>

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

20/05/2026

and are signed on their behalf by:



Matthew Biddlecombe - Director and Trustee

Company Number: 05735104

The notes on pages 14 to 24 form part of these financial statements

TEES VALLEY COMMUNITY CHURCH

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	103,208	(21,633)
	103,208	(21,633)
Cash flows from investing activities:		
Interest	1,081	1,722
Purchase of tangible assets	(20,809)	(24,771)
	(19,728)	(23,049)
Net cash provided by (used in) investing activities	83,480	(44,682)
 Change in cash & cash equivalents in the year	83,480	(44,682)
 Cash & cash equivalents at the beginning of the year	124,724	169,406
 Cash & cash equivalents at the end of the year	208,204	124,724

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)	105,264	(42,640)
Adjustments for:		
Depreciation	15,762	18,116
Interest	(1,081)	(1,722)
(Increase)/decrease in stock	(1,415)	-
(Increase)/decrease in debtors	(10,776)	12,643
Increase/(decrease) in creditors	(4,546)	(8,030)
Net cash provided by (used in) operating activities	103,208	(21,633)

Analysis of Cash

Cash and cash equivalents	208,204	124,724
	208,204	124,724

TEES VALLEY COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st August 2025

1. Accounting Policies

Tees Valley Community Church 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 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 Republic of Ireland (FRS 102) (effective 1 January 2019)."

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.
- Expenditure on fund raising activities include the costs incurred in generating voluntary income.
- 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:

- Equipment (costing over £5,000) - Depreciated based on varying useful economic lives of between 3 and 20 years.
- Equipment (costing less than £5,000) - Written off in year of acquisition.
- Freehold land and buildings are not depreciated as Trustees and Directors take the view that the value will be maintained over the period of ownership.

h) Stock

Stocks are valued at lower of cost and net realisable value.

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 10.

m) Operating Leases

The Charity classifies the lease of photocopying equipment as operating leases, the title to the equipment remains with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

n) 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.

o) 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	751,710	83,995	835,705	625,697	37,479	663,176
Gift Aid on Donations from Individuals	139,244	8,099	147,343	129,418	1,484	130,902
Donations & Grants from Organisations (Unconditional)	2,865	-	2,865	1,000	-	1,000
	<u>893,819</u>	<u>92,094</u>	<u>985,913</u>	<u>756,115</u>	<u>38,963</u>	<u>795,078</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 £
Coffee Shop	71,452	-	71,452	66,706	-	66,706
Donations & Grants from Organisations (Performance Related)	1,500	75,803	77,303	13,867	142,353	156,220
Supported Housing Benefit	-	3,194	3,194	-	-	-
Contributions to costs	11,087	21,391	32,478	9,417	12,096	21,513
	<u>84,039</u>	<u>100,388</u>	<u>184,427</u>	<u>89,990</u>	<u>154,449</u>	<u>244,439</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	8,593	3,685	12,278	7,475	-	7,475
Recharge of staff time	17,105	-	17,105	13,644	-	13,644
Other Income	343	1,000	1,343	1,005	-	1,005
	<u>26,041</u>	<u>4,685</u>	<u>30,726</u>	<u>22,124</u>	<u>-</u>	<u>22,124</u>

6. Income earned from investments

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Bank interest	1,081	-	1,081	1,722	-	1,722
	<u>1,081</u>	<u>-</u>	<u>1,081</u>	<u>1,722</u>	<u>-</u>	<u>1,722</u>

7. Analysis of expenditure on fund raising activities

	Unrestricted Funds Church 2025 £	Unrestricted Funds Coffee Shop 2025 £	Unrestricted Funds Community & Outreach 2025 £	Restricted Funds Church 2025 £	Restricted Funds Community & Outreach 2025 £	Total Funds 2025 £
Staff Pay	19,110	-	-	-	-	19,110

There was no expenditure on fund raising activities in 2024.

8. Analysis of expenditure on charitable activities

	Unrestricted Funds Church 2025 £	Unrestricted Funds Coffee Shop 2025 £	Unrestricted Funds Community & Outreach 2025 £	Restricted Funds Church 2025 £	Restricted Funds Community & Outreach 2025 £	Total Funds 2025 £
Staff Pay	416,461	58,083	-	3,183	71,219	548,946
Other Staff Costs (incl. fees)	80,990	1,179	-	9,447	5,155	96,771
Buildings Costs	126,277	130	-	8,022	18,372	152,801
Other Direct Costs	49,599	29,275	-	13,678	17,718	110,270
Overheads	43,445	1,338	-	3,147	2,793	50,723
Missions / Gifts	51,735	-	-	39,569	11,196	102,500
Depreciation	14,872	244	-	-	646	15,762
	<u>783,379</u>	<u>90,249</u>	<u>-</u>	<u>77,046</u>	<u>127,099</u>	<u>1,077,773</u>

	Unrestricted Funds Church	Unrestricted Funds Coffee Shop	Unrestricted Funds Community & Outreach	Restricted Funds Church	Restricted Funds Community & Outreach	Total Funds
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Staff Pay	371,602	49,762	57,191	4,743	45,721	529,019
Other Staff Costs	6,773	787	4,364	6,597	7,745	26,266
Buildings Costs	131,338	248	1,152	4,724	8,110	145,572
Other Direct Costs	38,707	38,236	8,575	15,367	39,475	140,360
Overheads	62,296	419	956	3,633	10,477	77,781
Missions / Gifts (incl. fees)	118,398	2	1,450	37,593	11,446	168,889
Depreciation	17,078	300	-	-	738	18,116
	<u>746,192</u>	<u>89,754</u>	<u>73,688</u>	<u>72,657</u>	<u>123,712</u>	<u>1,106,003</u>

9. Net income/(expenditure) for the year

This stated after charging:

	2025	2024
	£	£
Property Leases	8,774	4,000
Equipment Leases	4,392	4,298
Depreciation	15,762	18,116
Audit Fees	8,100	8,220

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

	2025	2024
	£	£
Salaries and Wages	517,150	486,658
Social Security	37,702	30,850
Employer contribution to Defined Contribution Pension Scheme	13,204	11,511
	<u>568,056</u>	<u>529,019</u>

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

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

	2025	2024
	£	£
Restricted	-	1,396
Unrestricted	13,204	10,115
	<u>13,204</u>	<u>11,511</u>

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.

One of the trustees of the charity is also a pastor within the church and has received the following amounts from the charity relating to their pastoral activities:

Matthew Biddlecombe	2025	2024
	£	£
Salary	49,996	49,500
Social security costs (Net of employment allowance 24-25)	6,138	5,608
Employer contribution to Defined Contribution Pension Scheme	1,500	1,485
	<u>57,634</u>	<u>56,593</u>

	2025	2024
	£	£
Expenses paid to trustees and their family members in the year amounted to:	7,326	11,154

Expenses reimbursed covered IT Equipment, Training Courses, and Travel & Subsistence.

Three trustees and four family members received reimbursements.

	2025	2024
	£	£
Donations to the charity from trustees, family members & key management staff:	85,272	50,608

Key management personnel

The charity considers its key management personnel comprise the Trustees and the Senior Leadership Team (as noted on page 1). The total employment benefits, including employer pension contributions of the key management personnel, were £177,443 (2024: £167,125).

11. Staff numbers

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

	2025	2025	2024	2024
	Headcount	FTE	Headcount	FTE
Church	16	9.5	17	9.5
Coffee Shop	6	1.9	7	1.8
Community and outreach	5	3.9	4	3.9
	<u>27</u>	<u>15.3</u>	<u>28</u>	<u>15.2</u>

12. Related Party Transactions

Martin Dunkley, Matthew Biddlecombe and Steven Mcfarlane are trustees of both Tees Valley Community Church and Three13 Training & Enterprise Limited, a charity that runs projects in the community.

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

	2025	2024
	£	£
Expenditure:		
Gifts to Three13 Training and Enterprise Limited	34,000	34,000
Contributions to Three 13 Training and Enterprise Limited for employees on its payroll	5,755	5,954
Income:		
Contributions from Three 13 Training and Enterprise Limited for employees on the payroll	5,315	4,982

Included in debtors:

Owed by Three 13 Training and Enterprise Limited	381	166
--	-----	-----

Included in creditors:

Owed to Three 13 Training and Enterprise Limited	8,524	56
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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 as it also did in the previous financial year.

Martin Dunkley, Matthew Biddlecombe and Steven Mcfarlane are trustees of both Tees Valley Community Church and Taking Ground, a charity whose aims & objectives are to advance the Christian faith in the North East and other areas as the trustees see fit.

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

	2025	2024
	£	£
Expenditure:		
Support to Taking Ground	62,588	59,719
Income:		
Contributions from Taking Ground for employees on the payroll	6,294	3,322
Included in debtors:		
Owed by Taking Ground	2,765	-

A husband of one of the trustees (Julie Marley) is employed within the church and has received the following amounts from the charity relating to their services:

David Marley	2025	2024
	£	£
Salary	43,000	39,816
Social security costs (Net of employment allowance 24-25)	5,104	4,239
Employer contribution to Defined Contribution Pension Scheme	1,290	1,194
	<u>49,394</u>	<u>45,249</u>

A daughter of one of the trustees (Martin Dunkley) is employed within the church and has received the following amounts from the charity relating to their services:

Abi Horner (nee Dunkley)	2025	2024
	£	£
Salary	10,795	10,480
Social security costs (Net of employment allowance 24-25)	499	191
Employer contribution to Defined Contribution Pension Scheme	324	314
	<u>11,618</u>	<u>10,985</u>

The son-in-law of one of the trustees (Martin Dunkley) is employed within the church and has received the following amounts from the charity relating to their services:

Matthew Horner	2025	2024
	£	£
Salary	42,000	38,806
Social security costs (Net of employment allowance 24-25)	4,995	4,133
Employer contribution to Defined Contribution Pension Scheme	1,260	1,164
	<u>48,255</u>	<u>44,103</u>

A daughter of one of trustees (Matthew Biddlecombe) was employed within the church and received the following amounts from the charity relating to their services:

Emma Biddlecombe	2025	2024
	£	£
Salary	1,330	1,265

13. 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.

14. Tangible Fixed Assets

	Freehold Land and Buildings £	IT Equipment £	Office Equipment £	Other Equipment £	Total £
Cost as at 01.09.24	1,512,773	23,450	1,140	112,748	1,650,111
Additions in year	-	-	-	20,809	20,809
Disposals in year	-	2,268	-	-	2,268
Cost as at 31.08.2025	<u>1,512,773</u>	<u>21,182</u>	<u>1,140</u>	<u>133,557</u>	<u>1,668,652</u>
Depreciation as at 01.09.2024	-	23,009	1,140	73,682	97,831
Disposals in year	-	2,268	-	-	2,268
Charge for year	-	441	-	15,321	15,762
Depreciation as at 31.08.2025	<u>-</u>	<u>21,182</u>	<u>1,140</u>	<u>89,003</u>	<u>111,325</u>
Net book value as at 01.09.2024	<u>1,512,773</u>	<u>441</u>	<u>-</u>	<u>39,066</u>	<u>1,552,280</u>
Net book value as at 31.08.2025	<u>1,512,773</u>	<u>-</u>	<u>-</u>	<u>44,554</u>	<u>1,557,327</u>

15. Stock

	2025	2024
	£	£
Coffee Roaster Stock	1,415	-
	<u>1,415</u>	<u>-</u>

16. Debtors

	2025	2024
	£	£
Debtors falling due within one year		
Trade Debtors	3,521	1,335
Prepayments	3,411	7,446
Accrued Income	15,523	9,763
Other Debtors	6,531	166
	<u>28,986</u>	<u>18,710</u>
Debtors falling due after more than one year		
Rent Bonds	1,500	1,000
	<u>1,500</u>	<u>1,000</u>

17. Creditors falling due within one year

	2025	2024
	£	£
Trade Creditors	10,007	15,767
Accrued Costs	14,027	21,056
Other Creditors	8,524	281
	<u>32,558</u>	<u>37,104</u>

18. Analysis of net assets between funds

	General	Restricted	Total
	£	£	£
Tangible fixed assets	1,557,327	-	1,557,327
Cash at bank and in hand	112,545	95,659	208,204
Other net current assets/(liabilities)	(657)	-	(657)
Total	<u>1,669,215</u>	<u>95,659</u>	<u>1,764,874</u>

19. Analysis of charitable funds

	Opening	Income	Expenditure	Capital	Transfers	Closing
	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£
General Funds Total	1,578,850	1,004,980	(892,738)	20,809	(42,686)	1,669,215
<u>Restricted Funds</u>						
Housing Project	410	35,023	(26,400)	-	-	9,033
Enterprise Projects - Coffee Roaster	20,130	-	(702)	(20,809)	1,381	-
Enterprise Projects - Bikes Project	-	15,000	(4,431)	-	-	10,569
Lighting Project	-	5,000	-	-	-	5,000
Leadership Development	5,000	-	-	-	-	5,000
Youth Trips	3,261	31,362	(18,503)	-	-	16,120
Hardship Fund	5,135	1,275	(308)	-	-	6,102
Community & Outreach - South Bank	24,521	54,788	(49,093)	-	-	30,216
Community & Outreach - CAP	-	3,579	(26,836)	-	23,257	-
Community & Outreach - Ragworth Youth	-	3,000	-	-	-	3,000
Community & Outreach - Ragworth	2,245	19,793	(45,949)	-	23,911	-
Community & Outreach - Message Bus	9,502	1,583	(5,222)	-	(5,863)	-
Ukraine	10,556	26,764	(26,701)	-	-	10,619
Restricted Funds Total	80,760	197,167	(204,145)	(20,809)	42,686	95,659
Total Funds	1,659,610	1,202,147	(1,096,883)	-	-	1,764,874

	Opening 2024 £	Income 2024 £	Expenditure 2024 £	Capital 2024 £	Transfers 2024 £	Closing 2024 £
General Funds Total	1,623,567	869,951	(909,634)	-	(5,034)	1,578,850
<u>Restricted Funds</u>						
Housing Project	-	1,400	(990)	-	-	410
Enterprise Projects - Coffee Roaster	-	20,130	-	-	-	20,130
Leadership Development	5,000	-	-	-	-	5,000
Youth Trips	-	19,011	(15,750)	-	-	3,261
Hardship Fund	5,612	959	(1,436)	-	-	5,135
Community & Outreach - South Bank	16,659	54,257	(46,395)	-	-	24,521
Community & Outreach - CAP	-	2,833	(7,867)	-	5,034	-
Community & Outreach - Ragworth	14,035	24,872	(36,662)	-	-	2,245
Community & Outreach - Message Bus	13,965	11,026	(15,489)	-	-	9,502
Ukraine	23,412	23,721	(36,577)	-	-	10,556
National Lottery Community Fund	-	35,203	(35,203)	-	-	-
Restricted Funds Total	78,683	193,412	(196,369)	-	5,034	80,760
Total Funds	1,702,250	1,063,363	(1,106,003)	-	-	1,659,610

Name of fund	Description, nature and purposes of the fund
General Fund	The 'free reserves' are after allowing for all designated funds.
<u>Restricted Funds</u>	
Housing Project	To provide supported housing for the homeless.
Enterprise Projects	Business projects to provide training & work experience for the most socially & economically deprived communities in the Tees Valley area.
Lighting Project	To replace Auditorium lighting.
Leadership Development	To provide funds for training Church Leaders.
Youth Trips	Events for young people to provide opportunities for them to grow in their faith.
Hardship Fund	To provide assistance to people facing financial difficulties.
Community & Outreach Projects	To provide local projects serving the most socially & economically deprived communities in the Tees Valley area.
Ukraine	To provide resources for the Christian and wider community in Ukraine.
2024 only	
National Lottery Community Fund	Community Organisations Cost of Living Fund

Explanations of material transfers between Funds

Enterprise Projects to General Fund	Purchase of coffee roaster - capital expenditure that no longer has restrictions attached
Community & Outreach from General Fund	Overspends covered by General Funds

20. Commitments

	2025	2024
	£	£
Lease payments due not later than one year	16,410	10,392
Lease payments due within two to five years	30,448	28,058
Lease payments due beyond five years	-	94

21. 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.

Accounts

TEES VALLEY COMMUNITY CHURCH

Annual Report and Audited Financial Statements for the Year Ended 31st August 2024



01642 781919



Tees Valley Community Church,
The Oakwood Centre,
Cleasby Way, Eaglescliffe TS16 0RD



admin@tvcchurch.org.uk
www.tvcchurch.org.uk

TEES VALLEY COMMUNITY CHURCH
ANNUAL REPORT & AUDITED FINANCIAL STATEMENTS

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

Charity number: 1114596

Company number: 05735104

Accounts – 31st August 2024

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TEES VALLEY COMMUNITY CHURCH
TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
for the year ended 31st August 2024

The trustees are pleased to present their annual report and financial statements 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 and the company's Memorandum and Articles of Association.

Reference and Administration Details

The charity's name is Tees Valley Community Church.

Charity Registration Number: 1114596

Company Number: 05735104

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

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

Martin Dunkley
 Matthew Biddlecombe
 Steven McFarlane
 Julie Marley
 Graham Bond
 Janet West
 Andrew Malbon

Company Secretary – David Marley

Note – on 27 November 2024 two further Directors/Trustees – Gary Sharples and Olayemi Ekisola - were appointed.

Key management personnel

The day to day running of the church is delegated to the senior pastoral and operational staff. The staff are led by the senior leaders Martin Dunkley, Lynda Dunkley and the Executive staff team of Matt Biddlecombe, David Marley, Matt Horner and Steve McFarlane. The senior staff leadership team is as follows:

Martin Dunkley – Senior Leader
 Lynda Dunkley – Senior Leader
 Matthew Biddlecombe – Director of Strategic Operations
 Matthew Horner – Executive Pastor
 David Marley – Executive Pastor
 Sarah Glasby – Operations Manager
 Steven McFarlane – Director of Evangelism

Objectives and Activities

The main objectives of the charity are:

- a) To advance the Christian faith in accordance with the statement of beliefs.
- b) The relief of persons who are in conditions of need or hardship or who are aged or sick.
- c) The provision of instruction in principles of the Christian faith.
- d) To provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood.

The main activity is the provision of a Christian church and associated activities.

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 charitable company's activities of advancement of the Christian faith and associated activities are available to the people of Tees Valley and the wider area to make a positive contribution to the local and wider community.

The strategies for achieving our aims include weekly Sunday services, regular meeting and activity groups, events, training and outreach activities.

Ongoing activities will continue in the short and long term. There is a long-term aspiration to develop the Enterprise Village.

The Charity provides significant financial and non-financial support to fellow Christian causes based locally, in the wider area and overseas.

Volunteers make a significant contribution to our general activities and our various activity and training groups. Approximately 300 volunteers gave their services during the year.

Achievements and performance

The Charity continued to build on and fulfil its objectives during the year. It continued to successfully advance the Christian faith through weekly Sunday meetings and through a network of mid-week small group meetings. A wide range of events, courses and working parties, focusing on the spread of the gospel, have continued. The charity continues to monitor all its activities to ensure it is on course to achieve its objectives of advancing the Christian faith.

The main measure of the Charity's achievements is the number of people attending the weekly Sunday meetings, the mid-week small group meetings and the various other courses, events and activities run.

If there is an increase in the number of people attending the Charity's events, this should lead to an increase in donations and therefore the Charity will be able to expand the level of activities it undertakes.

The Charity has seen a number of new people start to come to the Church with regular attendance increasing year on year.

The Charity has taken on a building and an employee for the project in South Bank, where we now run meetings most days of the week, provided hot meals and food packages and one to one mentoring, all whilst sharing the gospel.

The Charity continues to provide support for a variety of good causes both locally and internationally. In terms of overseas missions, the Charity has provided financial support to a variety of countries including Ukraine, Namibia, Kazakhstan and India. The Charity has provided significant support to church partners in Ukraine. The Charity continues to develop links with churches in Thailand, Canada and the USA as part of the plan to develop its international partnerships and has received a team of students from the USA to work into the Charity's activities.

The Charity has provided financial support for establishment and continued activities of a number of Christian churches within the North East of England. Specifically, the Charity has continued to support a new church plant in the city of York, providing both financial support and leadership training for the team heading up the new church plant.

Through our partnership with Three13 Training and Enterprise Limited the Charity has increased its work and financial giving to the most deprived people and communities in our region, supporting a number of new and existing projects and initiatives.

The Charity has a partnership with The Message Trust, a Christian charity based in Manchester. A local North East hub has been set up and the Charity is working with The Message Trust on local projects serving the most socially deprived communities in the Tees Valley area. These include setting up a Community Grocers to provide affordable shopping to the most economically deprived.

Financial review

Financial Summary

The overall income for the year was £1,063,363 compared to £922,034 in the previous year. The main source of income was from donations and gifts and totalled £795,078.

The overall expenditure for the year was £1,106,003 compared to £902,029 in the previous year. The biggest element of expenditure was for staff pay and totalled £529,019.

The net position for the year was a deficit of £42,640 compared to a surplus of £20,005 in the previous year.

Major risks facing the Charity

- High inflation and increase in core costs due to high inflation and energy costs.
- A reduction or withdrawal of gift aid if government policy changes.
- Significant drop in tithes and gifts; and
- 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 church and the main risks that have been identified for a church like ours are finance, safeguarding, health and safety, building maintenance and security.

We use a variety of people from either within the 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

The Trustees have set a reserves policy which requires maintaining free cash balances in the general fund amounting to three months staff salaries.

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.

Based on August 2024 payroll, balances should have been £143,970 and were £107,330. On 1st July 2024, a new post was appointed to with responsibility for sourcing additional external funding in order to bridge this shortfall.

Based on August 2023 payroll, balances should have been £128,138 and were £156,625.

Plans for future periods

As a church we are looking to consolidate our financial position to enable greater support for new and existing ministries. This will enable us to support new and existing ministries and charities that support people living in poverty and suffering financial hardship and to enhance the lives and opportunities of all people in the Tees Valley area, but specifically those with the greatest needs.

As we continue to grow, specifically in the numbers of people who have been attending our Sunday meetings, we are considering options should the congregation grow beyond the capacity of the building. We are also considering further staffing to meet the needs of a growing congregation.

As we look to continue to grow as a church we have re-shaped the leadership team, to help drive forward the growth of the church.

As we continue to set the vision and direction of the church in the future, we are continuing to focus on vision driven budgeting and implementing new policies and structures to enable this.

Structure, Governance and Management

Governing Document

Tees Valley Community Church is a company limited by guarantee governed by its Memorandum and Articles of Association 8th March 2006 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.

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

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.

The Trustees have recognised that there is a need to develop a training policy for the Trustees. Steps will be taken to finalise this in the coming months.

Statement of Responsibilities of the Trustees

The Trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church (the charity and company) and of the income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and the Charities SORP (Statement of Recommended Practice) have been followed; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the church will continue in operation.

The Trustees are also responsible for:

- Ensuring that adequate accounting records are kept that disclose, with reasonable accuracy at any time, the financial position of the church.
- Safeguarding the assets of the church.
- Taking reasonable steps for the prevention and detection of fraud and other irregularities.
- Ensuring the church complies with the requirements of the Charities Act 2011, the Companies Act 2006, and other applicable legislation.
- Ensuring that activities undertaken align with the church's charitable objectives and do not stray into non-charitable purposes.
- Providing effective governance and oversight for all operations, including spiritual, pastoral, community, and commercial activities.

As a faith-based organisation, the Trustees also recognise their responsibility to uphold the mission and values of the church in all its activities and decisions. They commit to maintaining integrity, transparency, and accountability in both spiritual and financial stewardship.

Insofar as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Decision making and management

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

The church Eldership team meet twice a month to discuss church ministry activities and make decisions on the vision and direction of the church.

There is also an Executive staff team that meets weekly to make decisions on the church vision and how this will be implemented in practice.

Day to day decisions are delegated to operational staff and employed Pastors. All church staff are encouraged to make proposals and suggestions for discussion at the meeting of Trustees of the Executive Team meetings.

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.

Three13 Training and Enterprise Limited

Three13 Training and Enterprise Limited is a local charity that works on a variety of projects, mainly working with people from socially deprived backgrounds, providing training and job opportunities to help people gain employment.

In partnership with Three13 Training and Enterprise Limited, we have developed our site to include office space and work experience opportunities for Three13 Training and Enterprise Limited to use in their training programmes.

Three13 Training and Enterprise Limited is a close partner of the Charity, and we have been working together to see people's lives and prospects changed, providing formal training and individual mentoring for the learners working with TVCP.

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 other's 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.

Taking Ground Music

Taking Ground Music serves not only our church, but all the churches together in Taking Ground, providing creatives resources and creating new music and worship events for the wider community to take part in.

Christians Against Poverty (CAP)

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 North East hub based in our centre, and we are working in partnership to help people from the most socially deprived areas of the Tees Valley.

We work closely with The Message Trust to run a Community Grocers to provide affordable food to local communities and also to run Eden Projects, which are aimed at bringing transformation to local communities.

Junction 42

Junction 42 works in prisons and communities across north east England and central Scotland, supporting people throughout the journey of custody and rehabilitation.

Their vision is to see the lives of offenders and their communities visibly transformed through support, empowerment and opportunity.

The support is lasting and is built around, Employability & Entrepreneurship, building up confidence and experience to develop work-ready skillsets and entrepreneurial mindsets.

We work together to provide support, mentoring and assistance to reconnect people with the world and to help them back into jobs.

We also run a weekly church service jointly with Junction 42 and the Moses Project and in Middlesbrough where we are the lead church supporting the event.

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

**TEES VALLEY COMMUNITY CHURCH
AUDITOR'S REPORT TO THE TRUSTEES
for the year ended 31st August 2024**

Opinion

We have audited the financial statements of Tees Valley Community Church (the 'charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities including Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with regard to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on Other Matter Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report which includes the directors' report prepared for the purpose of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are Required to Report by Exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees/directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 11, the Trustees (who are also the directors of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below;

Based on our understanding of the charitable company, we identified that the principal risks of non-compliance with laws and regulations related to Company and Charity law, and we considered the extent to which non-compliance might have a material effect on the financial statements.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed by the engagement team include:

- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates were indicative of a potential bias; and
- reviewing minutes of meetings of those charged with governance.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely it is that we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Baines Jewitt". The signature is written in a cursive, slightly stylized font.

Mrs A L Cowley FCA (Senior Statutory Auditor)
for and on behalf of Baines Jewitt Limited
Statutory Auditors
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
STOCKTON ON TEES
TS18 3TU

21 May 2025

TEES VALLEY COMMUNITY CHURCH

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 £	Restricted Funds 2023 £	Total Funds 2023 £
Income from:							
Donations and legacies	3	756,115	38,963	795,078	667,381	28,976	696,357
Charitable activities	4	89,990	154,449	244,439	61,573	112,867	174,440
Other trading activities	5	23,846	-	23,846	42,086	9,151	51,237
Total incoming resources		869,951	193,412	1,063,363	771,040	150,994	922,034
Expenditure on:							
Charitable activities	6	909,634	196,369	1,106,003	813,048	88,981	902,029
Total expenditure		909,634	196,369	1,106,003	813,048	88,981	902,029
Net income/(expenditure)		(39,683)	(2,957)	(42,640)	(42,008)	62,013	20,005
Transfer between funds		(5,034)	5,034	-	-	-	-
Net movement in funds	7	(44,717)	2,077	(42,640)	(42,008)	62,013	20,005
Reconciliation of funds							
Total funds brought forward	16	1,623,567	78,683	1,702,250	1,665,575	16,670	1,682,245
Total funds carried forward		1,578,850	80,760	1,659,610	1,623,567	78,683	1,702,250

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 13 to 23 form part of these financial statements

TEES VALLEY COMMUNITY CHURCH

BALANCE SHEET
As of 31st August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	1,552,280	1,545,625
Total fixed assets		<u>1,552,280</u>	<u>1,545,625</u>
Current assets			
Debtors falling due within one year	13	18,710	32,353
Debtors falling due after more than one year	13	1,000	-
Cash at bank and in hand		124,724	169,406
Total current assets		<u>144,434</u>	<u>201,759</u>
Liabilities			
Creditors falling due within one year	14	37,104	45,134
Net current assets		<u>107,330</u>	<u>156,625</u>
Total assets less current liabilities		<u>1,659,610</u>	<u>1,702,250</u>
Total net assets	15	<u>1,659,610</u>	<u>1,702,250</u>
The funds of the charity			
Restricted income funds	16	80,760	78,683
Unrestricted income funds	16	1,578,850	1,623,567
Total charity funds		<u>1,659,610</u>	<u>1,702,250</u>

These accounts were approved by the board of directors and authorised for issue on 20/5/2025
and are signed on their behalf by:

..........

Matthew Biddlecombe - Director and Trustee

Company Number: 05735104

The notes on pages 13 to 23 form part of these financial statements

TEES VALLEY COMMUNITY CHURCH

CASH FLOW STATEMENT
for the year ended 31st August 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(21,633)	(8,920)
Cash flows from investing activities:		
Interest	1,722	673
Purchase of tangible assets	(24,771)	-
Net cash provided by (used in) investing activities	(44,682)	(8,247)
Change in cash & cash equivalents in the year	(44,682)	(8,247)
Cash & cash equivalents at the beginning of the year	169,406	177,653
Cash & cash equivalents at the end of the year	124,724	169,406

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

	2024 £	2023 £
Net income/ (expenditure) for the reporting period (as per the statement of financial activities)	(42,640)	20,005
Adjustments for:		
Depreciation	18,116	26,525
Interest	(1,722)	(673)
(Increase)/decrease in debtors	12,643	4,856
Increase/(decrease) in creditors	(8,030)	(59,633)
Net cash provided by (used in) operating activities	(21,633)	(8,920)

Analysis of Cash

Cash and cash equivalents	124,724	169,406
	124,724	169,406

TEES VALLEY COMMUNITY CHURCH

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:

- Equipment (costing over £5,000) - Fixed amount per annum based on useful economic life at purchase.
- Equipment (costing less than £5,000) - Written off in year of acquisition.
- Freehold land and buildings are not depreciated as Trustees and Directors take the view that the value will be maintained over the period of ownership.

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.

n) Operating Leases

The Charity classifies the lease of photocopying equipment as operating leases, the title to the equipment remains with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

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	756,115	38,963	795,078	667,381	28,976	696,357

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

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Coffee Shop	66,706	-	66,706	60,574	-	60,574
Performance related grants & donations	13,867	142,353	156,220	999	112,867	113,866
Other Income	9,417	12,096	21,513	-	-	-
	89,990	154,449	244,439	61,573	112,867	174,440

5. Income earned from other trading activity

2023 restated to exclude netting off charges to/from Three13 Training & Enterprise Limited and Taking Ground

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income from use of premises	7,475	-	7,475	7,091	-	7,091
Other Income	14,649	-	14,649	34,322	9,151	43,473
Interest	1,722	-	1,722	673	-	673
	23,846	-	23,846	42,086	9,151	51,237

6. Analysis of expenditure on charitable activities

	Unrestricted Funds Church	Unrestricted Funds Coffee Shop	Unrestricted Funds Community & Outreach	Restricted Funds Church	Restricted Funds Community & Outreach	Total Funds
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Staff Pay	371,602	49,762	57,191	4,743	45,721	529,019
Staff Travel & Subsistence	6,773	787	4,364	6,597	7,745	26,266
Buildings Costs	131,338	248	1,152	4,724	8,110	145,572
Other Direct Costs	38,707	38,236	8,575	15,367	39,475	140,360
Overheads	62,296	419	956	3,633	10,477	77,781
Missions / Gifts	118,398	2	1,450	37,593	11,446	168,889
Depreciation	17,078	300	-	-	738	18,116
	746,192	89,754	73,688	72,657	123,712	1,106,003

2023	Unrestricted Funds Church	Unrestricted Funds Coffee Shop	Unrestricted Funds Community & Outreach	Restricted Funds Church	Restricted Funds Community & Outreach	Total Funds
	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£
Staff Pay	296,291	44,774	104,819	-	25,010	470,894
Staff Travel & Subsistence	9,942	483	3,964	-	3,481	17,870
Buildings Costs	101,235	55	7,611	-	678	109,579
Other Direct Costs	38,311	36,195	1,624	-	18,622	94,752
Overheads	44,918	598	4,670	288	3,986	54,460
Missions / Gifts	82,424	-	9,347	33,747	2,431	127,949
Depreciation	25,487	300	-	-	738	26,525
	598,608	82,405	132,035	34,035	54,946	902,029

7. Net income/(expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Property Leases	4,000	-
Equipment Leases	4,298	2,302
Depreciation	18,116	26,525
Audit Fees (2023 restated to exclude payroll services)	8,220	3,120

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

	2024	2023
	£	£
Salaries and Wages	486,658	482,898
Social Security	30,850	30,562
Employer contribution to Defined Contribution Pension Scheme	11,511	11,505
	<u>529,019</u>	<u>524,965</u>

(The above recharges include employers' national insurance and employers defined pension contributions)

No employees had emoluments in excess of £60,000

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

	2024	2023
	£	£
Restricted	1,396	737
Unrestricted	<u>10,115</u>	<u>10,768</u>

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.

One of the Trustees of the charitable company is also a pastor within the church and has received the following amounts from the charitable company relating to their pastoral activities:

Matthew Biddlecombe	2024	2023
	£	£
Salary	49,500	47,670
Social security costs	5,608	5,443
Employer contribution to Defined Contribution Pension Scheme	1,485	1,430
	<u>56,593</u>	<u>54,543</u>

A husband of one of the Trustees is employed within the church and has received the following amounts from the charitable company relating to their services:

David Marley	2024	2023
	£	£
Salary	39,816	38,490
Social security costs	4,239	4,116
Employer contribution to Defined Contribution Pension Scheme	1,194	1,155
	<u>45,249</u>	<u>43,761</u>

	2024	2023
	£	£
The total employment benefits of the Trustees in the year were:	101,842	98,304

A daughter of one of the Trustees is employed within the church and has received the following amounts from the charitable company relating to their services:

Abi Horner (nee Dunkley)	2024	2023
	£	£
Salary	10,480	10,234
Social security costs	191	159
Employer contribution to Defined Contribution Pension Scheme	314	307
	10,985	10,700

The son-in-law of one of the Trustees is employed within the church and has received the following amounts from the charitable company relating to their services:

Matthew Horner	2024	2023
	£	£
Salary	38,806	36,450
Social security costs	4,133	3,864
Employer contribution to Defined Contribution Pension Scheme	1,164	1,093
	44,103	41,407

A daughter of one of the Trustees was employed within the church and received the following amounts from the charitable company relating to their services:

Emma Biddlecombe	2024	2023
	£	£
Salary	1,265	144

	2024	2023
	£	£
Expenses paid to Trustees and their family members in the year amounted to:	11,154	10,393

Expenses reimbursed covered IT Equipment, Other Equipment, Travel & Subsistence and Food for events.

Four Trustees and five family members received reimbursements.

	2024	2023
	£	£
Donations to the charity from Trustees, family members & key management staff:	50,608	31,281

9. Staff numbers

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

	2024	2024	2023	2023
	Headcount	FTE	Headcount	FTE
Administration	12	6.1	11	5.8
Coffee Shop	7	1.8	5	1.4
Community and outreach	4	3.9	5	4.3
Ministerial	5	3.4	5	3.4
	28	15.2	26	14.9

10. Related Party Transactions

Martin Dunkley, Matthew Biddlecombe and Steven Mcfarlane are Trustees of both Tees Valley Community Church and Three13 Training & Enterprise Limited, a charitable company that runs projects in the community.

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

	2024	2023
	£	£
Expenditure:		
Gifts to Three13 Training & Enterprise Limited	34,000	6,000
Contributions to Three13 Training & Enterprise Limited for employees on its payroll	5,954	5,720
Income:		
Contributions from Three13 Training & Enterprise Limited for employees on the payroll	4,982	8,615
Included in debtors:		
Owed by Three13 Training & Enterprise Limited	166	1,051
Included in creditors:		
Owed to Three13 Training & Enterprise Limited	56	5,061

Three13 Training & Enterprise Limited occupies a building owned by Tees Valley Community Church on a rent-free basis.

Martin Dunkley, Matthew Biddlecombe and Steven Mcfarlane are Trustees of both Tees Valley Community Church and Taking Ground, a charitable company whose aims and objectives are to advance the Christian faith in the North East and other areas as the Trustees see fit.

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

	2024	2023
	£	£
Expenditure:		
Support to Taking Ground	59,719	49,416
Income:		
Contributions from Taking Ground for employees on the payroll	3,322	38,348
Included in debtors:		
Owed by Taking Ground	-	15,083
Included in creditors:		
Owed to Taking Ground	-	754

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.

12. Tangible Fixed Assets

	Freehold Land and Buildings £	IT Equipment £	Office Equipment £	Other Equipment £	Total £
Cost as at 01.09.23	1,512,773	88,427	29,036	87,977	1,718,213
Additions in year	-	-	-	24,771	24,771
Disposals in year	-	(64,977)	(27,896)	-	(92,873)
Cost as at 31.08.2024	<u>1,512,773</u>	<u>23,450</u>	<u>1,140</u>	<u>112,748</u>	<u>1,650,111</u>
Depreciation as at 01.09.2023	-	87,202	29,036	56,350	172,588
Disposals in year	-	(64,977)	(27,896)	-	(92,873)
Charge for year	-	784	-	17,332	18,116
Depreciation as at 31.08.2024	<u>-</u>	<u>23,009</u>	<u>1,140</u>	<u>73,682</u>	<u>97,831</u>
Net book value as at 01.09.2023	1,512,773	1,225	-	31,627	1,545,625
Net book value as at 31.08.2024	1,512,773	441	-	39,066	1,552,280

13. Debtors

	2024	2023
	£	£
Trade debtors	1,335	750
Prepayments	7,446	6,586
Accrued Income	9,763	8,883
Other debtors	166	16,134
	<u>18,710</u>	<u>32,353</u>
Long Term Debtors	1,000	-
	<u>1,000</u>	<u>-</u>

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	15,767	12,911
Income In Advance	-	4,158
Accrued Costs	21,056	13,176
Taxation and Social Security	-	8,774
Other creditors	281	6,115
	<u>37,104</u>	<u>45,134</u>

15. Analysis of net assets between funds

	General	Restricted	Total
	£	£	£
Tangible fixed assets	1,551,634	646	1,552,280
Cash at bank and in hand	43,964	80,760	124,724
Other net current assets/(liabilities)	(17,394)	-	(17,394)
Total	<u>1,578,204</u>	<u>81,406</u>	<u>1,659,610</u>

16. Analysis of charitable funds

	Opening Balance 2024 £	Incoming Resources 2024 £	Resources Expended 2024 £	Transfers 2024 £	Closing Balance 2024 £
General Fund	1,623,567	869,951	(909,634)	(5,034)	1,578,850
<u>Restricted Funds</u>					
Enterprise Projects	-	21,530	(990)	-	20,540
Leadership Development	5,000	-	-	-	5,000
Youth Trips	-	19,011	(15,750)	-	3,261
Hardship Fund	5,612	959	(1,436)	-	5,135
Community & Outreach	44,659	92,988	(106,413)	5,034	36,268
Ukraine	23,412	23,721	(36,577)	-	10,556
National Lottery Community Fund	-	35,203	(35,203)	-	-
Restricted Funds Total	78,683	193,412	(196,369)	5,034	80,760
Total funds	1,702,250	1,063,363	(1,106,003)	-	1,659,610

	Opening Balance 2023 £	Incoming Resources 2023 £	Resources Expended 2023 £	Transfers 2023 £	Closing Balance 2023 £
General Fund	1,665,575	771,040	(813,048)	-	1,623,567
<u>Restricted Funds</u>					
Leadership Development	5,000	-	-	-	5,000
Hardship Fund	3,662	2,475	(525)	-	5,612
Community & Outreach	4,122	95,483	(54,946)	-	44,659
Ukraine	3,886	53,036	(33,510)	-	23,412
Restricted Funds Total	16,670	150,994	(88,981)	-	78,683
Total funds	1,682,245	922,034	(902,029)	-	1,702,250

Name of fund

Description, nature and purposes of the fund

General Fund

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

Restricted Funds

Enterprise Projects

Enterprise projects to provide training and work experience for the most socially and economically deprived communities in the Tees Valley area.

Leadership Development

To provide funds for training Church Leaders.

Youth Trips

Events for young people to provide opportunities for them to grow in their faith.

Hardship Fund

To provide assistance to people facing financial difficulties.

Community & Outreach

To provide local projects serving the most socially and economically deprived communities in the Tees Valley area.

Ukraine

To provide resources for the Christian and wider community in Ukraine.

National Lottery Community Fund

Community Organisations Cost of Living Fund

17. Commitments

	£
Lease payments due not later than one year	10,392
Lease payments due within two and five years	10,058
Lease payments due beyond five years	94

18. 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.

Accounts

TEES VALLEY COMMUNITY CHURCH

Accounts – 31st August 2023

TEES VALLEY COMMUNITY CHURCH

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

Charity number: 1114596
Company number: 5735104

Accounts – 31st August 2023

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TEES VALLEY COMMUNITY CHURCH

**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 the Republic of Ireland; FRS 102) issued in October 2019.

Reference and Administration Details

The charity's name is Tees Valley Community Church.

Charity Registration Number: 1114596

Company Number: 5735104

Registered and Principal Office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees,
Teeside, TS16 0RD

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

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

Trustees and Directors

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

M Dunkley	M Biddlecombe
G Bond	J West
J Marley	S McFarlane
A Malbon	
Secretary: D Marley	

Key Management Personnel

The day to day running of the church is delegated to the senior pastoral and operational staff. The staff are led by the senior leaders Martin Dunkley, Lynda Dunkley and the Executive staff team of Matt Biddlecombe, David Marley, Matt Horner and Steven McFarlane. The senior leadership team is as follows:

Martin Dunkley – Senior Leader

Lynda Dunkley – Senior Leader

Matt Biddlecombe – Director of Strategic Operations

Ray Mills – Senior Pastor

Sylvia Mills – Senior Pastor

Matt Horner – Executive Pastor

David Marley – Executive Pastor

Sarah Glasby – Operations Manager

Steven McFarlane – Director of Evangelism

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

Objectives and Activities

The main objectives of the charity are:

- a) To advance the Christian faith in accordance with the statement of beliefs.
- b) The relief of persons who are in conditions of need or hardship or who are aged or sick.
- c) The provision of instruction in principles of the Christian faith.
- d) To provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood.

The main activity is the provision of a Christian church and associated activities.

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 charitable company's activities of advancement of the Christian faith and associated activities are available to the people of Tees Valley and the wider area to make a positive contribution to the local and wider community.

The strategies for achieving our aims include weekly Sunday services, regular meeting and activity groups, events, training and outreach activities.

Ongoing activities will continue in the short and long term. There is a long term aspiration to develop the Enterprise Village.

The Charity provides significant financial and non financial support to fellow Christian causes based locally, in the wider area and overseas.

Volunteers make a significant contribution to our general activities and our various activity and training groups. Approximately 300 volunteers gave their services during the year.

Achievements and Performance

The Charity continued to build on and fulfil its objectives during the year. It continued to successfully advance the Christian faith through weekly Sunday meetings and through a network of mid-week small group meetings. A wide range of events, courses and working parties, focusing on the spread of the gospel, have continued. The charity continues to monitor all its activities to ensure it is on course to achieve its objectives of advancing the Christian faith.

The main measure of the Charity's achievements is the number of people attending the weekly Sunday meetings, the mid-week small group meetings and the various other courses, events and activities run.

If there is an increase in the number of people attending the Charity's events, this should lead to an increase in donations and therefore the Charity will be able to expand the level of activities it undertakes.

The Charity has seen a number of new people start to come to the Church with regular attendance increasing year on year.

The Charity has taken on a building and an employee for the project in South Bank, where we now run meetings most days of the week, provided hot meals and food packages and one to one mentoring, all whilst sharing the gospel.

The Charity continues to provide support for a variety of good causes both locally and internationally. In terms of overseas missions, the Charity has provided financial support to a variety of countries including Ukraine, India, Namibia and Kazakhstan. The Charity has provided significant support to church partners in Ukraine. The Charity continues to develop links with churches in Canada and the USA as part of the plan to develop its international partnerships and has received a team of students from the USA to work into the Charity's activities.

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

Achievements and Performance (continued)

The Charity has provided financial support for establishment and continued activities of a number of Christian churches within the North East of England. Specifically, the Charity has continued to support a new church plant in the city of York, providing both financial support and leadership training for the team heading up the new church plant.

Through our partnership with Three13 Training and Enterprise Limited (formerly known as TVCP) the Charity has increased its work and financial giving to the most deprived people and communities in our region, supporting a number of new and existing projects and initiatives.

The Charity has a partnership with The Message Trust, a Christian charity based in Manchester. A local North East hub has been set up and the Charity is working with The Message Trust on local projects serving the most socially deprived communities in the Tees Valley area. These include setting up a Community Grocers to provide affordable shopping to the most economically deprived.

Cash 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 3 months staff salary. 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:

- High inflation and increase in core costs due to high inflation and energy costs;
- A reduction or withdrawal of gift aid if government policy changes.
- Significant drop in tithes and gifts; and
- 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.

Financial Summary

Total income for the year was £922,034 compared to £710,661 last year.

Gifts and donations for the year increased by £40,320.

Coffee Shop income for the year increased by £20,018.

Income from Grants increased by £113,866 and most of this is ring-fenced to specific projects.

Income from other Trading Activities increased by £36,522.

Total expenditure for the year was £902,029 compared to £773,707 last year.

Payroll costs for the year increased by £76,425.

The support to missions, which includes support to Three13 Training and Enterprise Ltd, church ministry, training activities and church development was £127,949.

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

Financial Summary (continued)

The overall result for the year was a surplus of £20,005 compared to a deficit of £63,046 last year.

Total funds at the end of the year were £1,702,250 compared to £1,682,245 last year.

There were £78,683 restricted funds at the end of the year compared to £16,670 last year. This increase is mainly due to the grant income ring-fenced to specific projects.

Plans for Future Periods

As a church we are looking to consolidate our financial position to enable greater support for new and existing ministries. This will enable us to support new and existing ministries and charities that support people living in poverty and suffering financial hardship and to enhance the lives and opportunities of all people in the Tees Valley area, but specifically those with the greatest needs.

As we continue to grow, specifically in the numbers of people who have been attending our Sunday meetings, we are considering options should the congregation grow beyond the capacity of the building. We are also considering further staffing to meet the needs of a growing congregation.

As we look to continue to grow as a church we have re-shaped the leadership team, to help drive forward the growth of the church.

As we continue to set the vision and direction of the church in the future, we are continuing to focus on vision driven budgeting and implementing new policies and structures to enable this.

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 church and the main risks that have been identified for a church like ours are finance, safeguarding, health and safety, building maintenance and security. We use a variety of people from either within the 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.

Structure, Governance and Management**Governing Document**

Tees Valley Community Church is a company limited by guarantee governed by its Memorandum and Articles of Association 8th March 2006 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.

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

Appointment of Trustees/Directors (continued)

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.

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

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.

The Trustees have recognised that there is a need to develop a training policy for the Trustees. Steps will be taken to finalise this in the coming months.

Decision Making and Management

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

The church Eldership team meet twice a month to discuss church ministry activities and make decisions on the vision and direction of the church.

There is also an Executive staff team that meets weekly to make decisions on the church vision and how this will be implemented in practice.

Day to day decisions are delegated to operational staff and employed Pastors. All church staff are encouraged to make proposals and suggestions for discussion at either the meeting of Trustees or the Executive Team meetings.

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.

Three13 Training and Enterprise Limited (formerly known as TVCP)

Three13 Training and Enterprise Limited (formerly known as TVCP) is a local charity that works on a variety of projects, mainly working with people from socially deprived backgrounds, providing training and job opportunities to help people gain employment. In partnership with Three13 Training and Enterprise Limited (formerly known as TVCP), we have developed our site to include office space and work experience opportunities for Three13 Training and Enterprise Limited (formerly known as TVCP) to use in their training programmes. Over the last 12 months Three13 Training and Enterprise Limited (formerly known as TVCP) have worked closely with DTVCRC offering training and opportunities for those serving time on community service, and also with the job centre and a number of local Councils through the North East. Three13 Training and Enterprise Limited (formerly known as TVCP) is a close partner of the Charity, and we have been working together to see people's lives and prospects changed, providing formal training and individual mentoring for the learners working with TVCP.

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 other's 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.

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. 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 North East hub based in our centre, and we are working in partnership to help people from the most socially deprived areas of the Tees Valley. We work closely with The Message Trust to run a Community Grocers to provide affordable food to local communities and also to run Eden Projects, which are aimed at bringing transformation to local communities.

Junction 42

Junction 42 works in prisons and communities across the north east England and central Scotland, supporting people throughout the journey of custody and rehabilitation. Their vision is to see the lives of offenders and their communities visibly transformed through support, empowerment and opportunity. The support is lasting and is built around, Employability & Entrepreneurship; building up confidence and experience to develop work-ready skillsets and entrepreneurial mindsets. We work together to provide support, mentoring and assistance to reconnect people with the world and to help them back into jobs. Junction 42 has set up their regional office within our main building and a number of the pastoral leadership team of the Charity work with Junction 42 either voluntarily or on a part time paid basis, strengthening this partnership. We also run a weekly church service jointly with Junction 42 and the Moses Project and in Middlesbrough where we are the lead church supporting the event.

Taking Ground Music

Taking Ground Music serves not only our church, but all the churches together in Taking Ground, providing creatives resources and creating new music and worship events for the wider community to take part in.

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 3rd May 2024

J Marley

Signed on its behalf by:
 J Marley - Trustee and Director

Eaglescliffe

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of Tees Valley Community Church 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 independent examination, I report in respect of my examination of our 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 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 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

7th May 2024

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 grants and legacies	3	667,381	28,976	696,357	656,037
Charitable activities	4	61,573	112,867	174,440	40,556
Other trading activities	5	41,413	9,151	50,564	14,042
Investments	6	673	-	673	26
Total incoming resources		<u>771,040</u>	<u>150,994</u>	<u>922,034</u>	<u>710,661</u>
Expenditure on:					
Charitable activities	7	<u>813,048</u>	<u>88,981</u>	<u>902,029</u>	<u>773,707</u>
Total expenditure		<u>813,048</u>	<u>88,981</u>	<u>902,029</u>	<u>773,707</u>
Net income/(expenditure) and net movement in funds for the year		(42,008)	62,013	20,005	(63,046)
Transfer of opening fund balances	18	-	-	-	4,638
Net movement in funds		(42,008)	62,013	20,005	(58,408)
Reconciliation of funds					
Total funds brought forward		<u>1,665,575</u>	<u>16,670</u>	<u>1,682,245</u>	<u>1,740,653</u>
Total funds carried forward		<u>£1,623,567</u>	<u>£78,683</u>	<u>£1,702,250</u>	<u>£1,682,245</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 20 form part of these financial statements

TEES VALLEY COMMUNITY CHURCH

9.

**BALANCE SHEET
as at 31st August 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	<u>1,545,625</u>	<u>1,572,150</u>
Total fixed assets		<u>1,545,625</u>	<u>1,572,150</u>
Current assets			
Debtors	14	32,353	37,209
Investments	15	80,000	60,971
Cash at bank and in hand		<u>89,406</u>	<u>116,682</u>
Total current assets		201,759	214,862
Liabilities			
Creditors falling due within one year	16	<u>45,134</u>	<u>104,767</u>
Net current assets		<u>156,625</u>	<u>110,095</u>
Total assets less current liabilities		1,702,250	1,682,245
Total net assets	17	<u><u>£1,702,250</u></u>	<u><u>£1,682,245</u></u>
The funds of the Charity			
Restricted income funds	18	<u>78,683</u>	<u>16,670</u>
Unrestricted income funds	18	<u>1,623,567</u>	<u>1,665,575</u>
Total unrestricted funds		<u>1,623,567</u>	<u>1,665,575</u>
Total charity funds		<u><u>£1,702,250</u></u>	<u><u>£1,682,245</u></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: 3rd May 2024 and are signed on their behalf by:

J Marley

.....
J Marley - Director and Trustee

The notes on pages 11 to 20 form part of these financial statements

CASH FLOW STATEMENT
for the year ended 31st August 2023

	2023 £	2022 £
<u>Statement of Cash Flows</u>		
Cash flows from operating activities:		
Net cash provided by operating activities	(8,920)	33,553
Cash flows from investing activities:		
Interest	673	26
Purchase of tangible assets	-	(9,626)
Net cash used in investing activities	<u>(8,247)</u>	<u>23,953</u>
Change in cash & cash equivalents in the reporting period	(8,247)	23,953
Cash and cash equivalents at the beginning of the year	177,653	153,700
Cash and cash equivalents at the end of the year	<u>£169,406</u>	<u>£177,653</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)	20,005	(63,046)
Adjustments for :		
Depreciation	26,525	18,711
Interest	(673)	(26)
(Increase)/decrease in debtors	4,856	(3,784)
Increase/(decrease) in creditors	(59,633)	81,698
Net cash provided by operating activities	<u>(£8,920)</u>	<u>£33,553</u>
<u>Analysis of Cash</u>		
Cash and cash equivalents	169,406	177,653
	<u>£169,406</u>	<u>£177,653</u>

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.

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.

c) Donated Services and Facilities

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

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

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 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) **Operating Leases**

The Charity classifies the lease of photocopying equipment as operating leases, the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

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:

Asset Category	Annual Rate
Freehold property and improvements	Nil
Equipment (costing over £5,000)	Fixed amount per annum based on useful economic life at purchase
Equipment (costing less than £5,000)	Written off in year of acquisition

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.

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

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**

	2023	2022
	£	£
Gifts, donations, legacies and grants	696,357	656,037
	<u>£696,357</u>	<u>£656,037</u>

Of the £696,357 received in 2023 (2022: £656,037) £28,976 was restricted funds (2022: £48,417) and £667,381 (2022: £607,620) 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 recognised in the accounts.

4. **Income from charitable activities**

	2023	2022
	£	£
Coffee shop	60,574	40,556
Performance related grants and donations	113,866	-
	<u>£174,440</u>	<u>£40,556</u>

Of the £174,440 received in 2023 (2022: £40,556) £112,867 was restricted funds (2022: £nil) and £61,573 (2022: £40,556) unrestricted funds.

5. **Income earned from other trading activity**

	2023	2022
	£	£
Income from use of premises	7,091	5,230
Other income	43,473	8,812
	<u>£50,564</u>	<u>£14,042</u>

Of the £50,564 received in 2023 (2022: £14,042) £9,151 was restricted funds (2022: £nil) and £41,413 (2022: £14,042) unrestricted funds.

TEES VALLEY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

14.

6. Investment income

All of the Charity investment income arises from money held in HSBC Bank.

7. Analysis of expenditure on charitable activities

	Church	Coffee Shop	Community & Outreach	2023 Total	2022 Total
	£	£	£	£	£
Salaries and wages	296,291	44,774	129,829	470,894	394,469
Travel and subsistence	9,942	483	7,445	17,870	4,600
Missions	116,171	-	11,778	127,949	114,680
Equipment	16,572	1,599	8,331	26,502	12,424
Consumables, materials and resources	18,306	33,484	11,604	63,394	50,612
Building running costs	74,368	55	3,182	77,605	93,087
Rent, rates and power	26,867	-	5,107	31,974	29,982
Printing, postage and stationery	3,433	10	311	3,754	2,877
Telephone and IT costs	16,056	587	2,316	18,959	19,173
Fees and services	25,876	1,113	6,232	33,221	29,608
Finance charges	3,274	-	108	3,382	3,484
Depreciation	25,487	300	738	26,525	18,711
Total	£632,643	£82,405	£186,981	£902,029	£773,707

Of the £902,029 expenditure in 2023 (2022: £773,707), £813,048 was charged to unrestricted funds (2022: £727,265) and £88,981 to restricted funds (2022: £46,442).

8. Net income/(expenditure) for the year

	2023	2022
	£	£
<i>This is stated after charging:</i>		
Operating leases - equipment	2,302	2,144
Depreciation	26,525	18,711
Accountancy and Independent Examiner's fees	5,000	6,415

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

	2023	2022
	£	£
Salaries and wages	482,898	381,171
Social security costs	30,562	25,899
Employer contribution to Defined Contribution Pension Scheme	11,505	9,893
	524,965	416,963

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

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

	2023 £	2022 £
Contribution to Three13 Training and Enterprise Ltd for employees on its payroll		
Salaries and wages	5,720	7,928
Social security costs	-	312
Employer contribution to Defined Contribution Pension Scheme	-	115
	<u>5,720</u>	<u>8,355</u>
Contribution to other payrolls		
Salaries and wages	-	3,573
Social security costs	-	185
Employer contribution to Defined Contribution Pension Scheme	-	-
	<u>-</u>	<u>3,758</u>
Contribution from Three13 Training and Enterprise Ltd for employees on the payroll	<u>(8,615)</u>	<u>(11,169)</u>
Contribution from Taking Ground Ltd for employees on the payroll	<u>(38,348)</u>	<u>(32,894)</u>
Income from other third parties for employees on the charity's payroll	<u>(12,828)</u>	<u>(8,823)</u>
	<u>£470,894</u>	<u>£376,190</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 and are wholly charged to unrestricted funds.

One of the trustees of the charitable company is also a pastor within the church and has received the following amounts from the charitable company relating to their pastoral services.

	2023 £	2022 £
M Biddlecombe		
Salary	47,670	46,000
Social security costs	5,443	5,341
Employer contribution to Defined Contribution Pension Scheme	1,430	1,380
	<u>£54,543</u>	<u>£52,721</u>

A husband of one of the trustees is employed within the church and has received the following amounts from the charitable company relating to their training administration services.

	2023 £	2022 £
D Marley (part recharged to Three13 Training and Enterprise Ltd)		
Salary	38,490	37,000
Social security costs	4,116	4,015
Employers pension contributions	1,155	1,110
	<u>£43,761</u>	<u>£42,125</u>

TEES VALLEY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
for the year ended 31st August 2023 (continued)

16.

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

A daughter of one of the trustees is employed within the church and has received the following amounts from the charitable company relating to their services.

	2023	2022
	£	£
A Horner (nee Dunkley)		
Salary	10,234	-
Social security costs	159	-
Employers pension contributions	307	-
	<u>£10,700</u>	<u>£-</u>

The son-in-law of one of the trustees is employed within the church and has received the following amounts from the charitable company relating to their services.

	2023	2022
	£	£
M Horner		
Salary	36,450	-
Social security costs	3,864	-
Employers pension contributions	1,093	-
	<u>£41,407</u>	<u>£-</u>

A daughter of one of the trustees is employed within the church and has received the following amounts from the charitable company relating to their services.

	2023	2022
	£	£
E Biddlecombe		
Salary	144	-
Social security costs	-	-
Employers pension contributions	-	-
	<u>£144</u>	<u>£-</u>

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 pastors or employees of the church as expressly permitted.

Expenses paid to trustees/trustees' spouses in the year for travel and subsistence, IT equipment, food and tickets for events and meetings and training cost amounted to £10,393 (2022: trustees/trustees' spouses £240).

The Trust considers its key management personnel comprise the Trustees and company secretary. The total employment benefits of the key management personnel in the year was £98,304 (2022: Trustees and other staff £94,846). Some of this total was then recharged on to other charities.

During the year the trustees and their spouses and the key management personnel donated £31,281 (2022: £26,903) to the charity in total.

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

10. Staff numbers

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

	2023 Number	2022 Number
Ministerial	5	5
Community and outreach	5	3
Administration	11	9
Café	5	2
	<u>26</u>	<u>19</u>

11. Related party transactions

Some of the trustees of Tees Valley Community Church are also trustees of Three13 Training and Enterprise Ltd (formerly TVCP), a charitable company that runs projects in the community.

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 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 owed Tees Valley Community Church £1,051 (2022: £738) and was owed £5,061 (2022: £2,159) and these are included in debtors and creditors respectively. In 2022 Three13 Training and Enterprise Ltd also owed 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.

Some of the trustees of Tees Valley Community Church are also trustees of Taking Ground, a charitable company whose aims and objectives are to advance the Christian faith in the North east and other areas as the trustees see fit.

During the year Tees Valley Community Church paid Taking Ground £49,416 (2022: £48,738) in respect of a reimbursement of salary costs.

Taking Ground paid Tees Valley Community Church £38,348 (2022: £32,894) in respect of reimbursement of salary costs.

At the year end Taking Ground owed Tees Valley Community Church £15,083 (2022: £nil) and was owed £754 (2022: £nil) and these are included in debtors and creditors respectively.

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.

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

13. Tangible fixed assets

	Freehold land and buildings £	Other equipment £	IT equipment £	Office equipment £	Total £
Cost:					
As at 01.09.2022	1,512,773	87,977	88,427	29,036	1,718,213
Additions	-	-	-	-	-
As at 31.08.2023	<u>1,512,773</u>	<u>87,977</u>	<u>88,427</u>	<u>29,036</u>	<u>1,718,213</u>
Depreciation:					
As at 01.09.2022	-	39,741	77,970	28,352	146,063
Charge for year	-	16,609	9,232	684	26,525
As at 31.08.2023	<u>-</u>	<u>56,350</u>	<u>87,202</u>	<u>29,036</u>	<u>172,588</u>
Net book value:					
As at 31.08.2023	<u>£1,512,773</u>	<u>£31,627</u>	<u>£1,225</u>	<u>£-</u>	<u>£1,545,625</u>
As at 31.08.2022	<u>£1,512,773</u>	<u>£48,236</u>	<u>£10,457</u>	<u>£684</u>	<u>£1,572,150</u>

14. Debtors

	2023 £	2022 £
Trade debtors	750	6,271
Prepayments and accrued income	7,496	5,999
Other debtors	<u>24,107</u>	<u>24,939</u>
	<u>£32,353</u>	<u>£37,209</u>

15. Current asset investments

	2023 £	2022 £
Cash on deposit	<u>80,000</u>	<u>60,971</u>
	<u>£80,000</u>	<u>£60,971</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	12,911	8,794
Accruals	13,176	6,709
Taxation and social security costs	8,774	7,847
Income in advance	4,158	-
Other creditors	<u>6,115</u>	<u>81,417</u>
	<u>£45,134</u>	<u>£104,767</u>

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

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

	Unrestricted		
	General	Restricted	
	Fund	Funds	Total
	£	£	£
Tangible fixed assets	1,544,241	1,384	1,545,625
Cash at bank and in hand	7,949	81,457	89,406
Other net current assets/(liabilities)	71,377	(4,158)	67,219
Total	£1,623,567	£78,683	£1,702,250

18. **Analysis of charitable funds**

Analysis of movements in restricted funds

	Balance	Incoming	Resources		Funds
	01.09.2022	resources	expended	Transfers	31.08.23
	£	£	£	£	£
Ukraine	3,886	53,036	(33,510)	-	23,412
Community and outreach	4,122	95,483	(54,946)	-	44,659
Hardship Fund	3,662	2,475	(525)	-	5,612
Leadership training	5,000	-	-	-	5,000
Total	£16,670	£150,994	£(88,981)	£-	£78,683

Name of restricted fund

Description, nature and purposes of the fund

Thailand and other missions	Provides support to local disadvantaged children and develops a farm for the production and sale of crops and other missions work.
Hardship fund	To provide assistance to people facing financial difficulties as a result of the Coronavirus pandemic.
Ukraine	To provide resources for the Christian and wide community in Ukraine.
Leadership training	To provide funds for training Church Leaders.
Community and outreach	To provide funds for community and outreach projects.

Analysis of movements in unrestricted funds

	Balance	Incoming	Resources		Funds
	01.09.2022	resources	expended	Transfers	31.08.2023
	£	£	£	£	£
General fund	1,665,575	771,040	(813,048)	-	1,623,567
Total	£1,665,575	£771,040	£(813,048)	£-	£1,623,567

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

19. Commitments

In September 2021 Tees Valley Community Church took out a new lease for a photocopier at a rental of £2,136 per year for the next 5 years.

20. 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: £2,015) were due to the fund. They are included in other creditors.

Accounts

TEES VALLEY COMMUNITY CHURCH

Accounts – 31st August 2022

TEES VALLEY COMMUNITY CHURCH

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

Charity number: 1114596
Company number: 5735104

Accounts – 31st August 2022

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TEES VALLEY COMMUNITY CHURCH

**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 the Republic of Ireland; FRS 102) issued in October 2019.

Reference and Administration Details

The charity's name is Tees Valley Community Church.

Charity Registration Number: 1114596

Company Number: 5735104

Registered and Principal Office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees,
Teeside, TS16 0RD

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

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

Trustees and Directors

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

M Dunkley

M Biddlecombe

G Bond

J West

J Marley

S McFarlane (appointed 29th August 2021)

A Malbon

Secretary: D Marley

Key Management Personnel

The day to day running of the church is delegated to the senior pastoral and operational staff. The staff are led by the senior leaders Martin Dunkley, Lynda Dunkley and the Executive staff team of Matt Biddlecombe, David Marley, Matt Horner and Steven McFarlane. The senior leadership team is as follows:

Martin Dunkley – Senior Leader

Lynda Dunkley – Senior Leader

Matt Biddlecombe – Executive Leader

Ray Mills – Senior Pastor

Sylvia Mills – Senior Pastor

Matt Horner – Executive Pastor

David Marley – Executive Pastor

Sarah Glasby – Operations Manager

Steven McFarlane – Director of Evangelism

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

Objectives and Activities

The main objectives of the charity are:

- a) To advance the Christian faith in accordance with the statement of beliefs.
- b) The relief of persons who are in conditions of need or hardship or who are aged or sick.
- c) The provision of instruction in principles of the Christian faith.
- d) To provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood.

The main activity is the provision of a Christian church and associated activities.

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 charitable company's activities of advancement of the Christian faith and associated activities are available to the people of Tees Valley and the wider area to make a positive contribution to the local and wider community.

The strategies for achieving our aims include weekly Sunday services, regular meeting and activity groups, events, training and outreach activities.

Ongoing activities will continue in the short and long term. There is a long term aspiration to develop the Enterprise Village.

The Charity provides significant financial and non financial support to fellow Christian causes based locally, in the wider area and overseas.

Volunteers make a significant contribution to our general activities and our various activity and training groups. Approximately 300 volunteers gave their services during the year.

Achievements and Performance

The Charity continued to build on and fulfil its objectives during the year. It continued to successfully advance the Christian faith through weekly Sunday meetings and through a network of mid-week small group meetings. A wide range of events, courses and working parties, focusing on the spread of the gospel, have continued. The charity continues to monitor all its activities to ensure it is on course to achieve its objectives of advancing the Christian faith.

The main measure of the Charity's achievements is the number of people attending the weekly Sunday meetings, the mid week small group meetings and the various other courses, events and activities run.

If there is an increase in the number of people attending the Charity's events, this should lead to an increase in donations and therefore the Charity will be able to expand the level of activities it undertakes.

The Charity has seen a number of new people start to come to the Church with regular attendance increasing year on year.

The Charity has started a new project in South Bank running a weekly meeting where they have provided hot meals and food packages to over 100 people in the last 12 months whilst providing one to one mentoring.

The Charity continues to provide support for a variety of good causes both locally and internationally. In terms of overseas missions, the Charity has provided financial support to a variety of countries including Poland, Ukraine, India, Namibia, Thailand, Kazakhstan. The Charity has provided significant support to church partners in Ukraine. The Charity continues to develop links with churches in Canada and the USA as part of the plan to develop its international partnerships, and has received a team of students from the USA to work into the Charity's activities.

The Charity has provided financial support for establishment and continued activities of a number of Christian churches within the North East of England. Specifically the Charity has continued to support a new church plant in the city of York, providing both financial support and leadership training for the team heading up the new church plant.

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

Achievements and Performance (continued)

Through our partnership with Three13 Training and Enterprise Limited (formerly known as TVCP) the Charity has increased its work and financial giving to the most deprived people and communities in our region, supporting a number of new and existing projects and initiatives.

The Charity has a partnership with The Message Trust, a Christian charity based in Manchester. A local North East hub has been set up and the Charity is working with The Message Trust on local projects serving the most socially deprived communities in the Tees Valley area. These include setting up a Community Grocers to provide affordable shopping to the most economically deprived.

Cash 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 £85,000, being approximately 3 months staff salary. 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:

- High inflation and increase in core costs due to high inflation and energy costs;
- A reduction or withdrawal of gift aid if government policy changes; and
- 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.

The overall result for the year was a net deficit of £63,046.

Gifts, donations and legacies for the year decreased by £55,640 but this was mainly due to a legacy being received in 2021.

The support to missions, which includes support to TVCP, church ministry, training activities and church development is £124,513.

The support to the York church plant was £4,275.

The total income for the year was £710,661 and total expenditure on charitable activities amounted to £773,707.

The balance on unrestricted funds at the year end was £1,665,575 and on restricted funds £16,670.

The main source of income for the year was donations and legacy.

Plans for Future Periods

As a church we are looking to consolidate our financial position to enable greater support for new and existing ministries. This will enable us to support new and existing ministries and charities that support people living in poverty and suffering financial hardship and to enhance the lives and opportunities of all people in the Tees Valley area, but specifically those with the greatest needs.

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

Plans for Future Periods (continued)

As we continue to grow, specifically in the numbers of people who have been attending our Sunday meetings, we are considering options should the congregation grow beyond the capacity of the building. We are also considering further staffing to meet the needs of a growing congregation.

As we look to continue to grow as a church, we have re-shaped the leadership team, to help drive forward the growth of the church. The Charity is also just starting a new Eden Project in South Bank near Middlesbrough, working in partnership with the Message Trust, to work in the local community to bring about change and transformation to the lives of South Bank.

As we continue to set the vision and direction of the church in the future, we are continuing to focus on vision driven budgeting and implementing new policies and structures to enable this.

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 church and the main risks that have been identified for a church like ours are finance, safeguarding, health and safety, building maintenance and security. We use a variety of people from either within the 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.

Structure, Governance and Management**Governing Document**

Tees Valley Community Church is a company limited by guarantee governed by its Memorandum and Articles of Association 8th March 2006 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.

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

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.

The Trustees have recognised that there is a need to develop a training policy for the Trustees. Steps will be taken to finalise this in the coming months.

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

Decision Making and Management

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

The church Eldership team meet twice a month to discuss church ministry activities and make decisions on the vision and direction of the church.

There is also an Executive staff team that meets weekly to make decisions on the church vision and how this will be implemented in practice.

Day to day decisions are delegated to operational staff and employed Pastors. All church staff are encouraged to make proposals and suggestions for discussion at either the meeting of Trustees or the Executive Team meetings.

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.

Three13 Training and Enterprise Limited (formerly known as TVCP)

Three13 Training and Enterprise Limited (formerly known as TVCP) is a local charity that works on a variety of projects, mainly working with people from socially deprived backgrounds, providing training and job opportunities to help people gain employment. In partnership with Three13 Training and Enterprise Limited (formerly known as TVCP), we have developed our site to include office space and work experience opportunities for Three13 Training and Enterprise Limited (formerly known as TVCP) to use in their training programmes. Over the last 12 months Three13 Training and Enterprise Limited (formerly known as TVCP) have worked closely with DTVCRC offering training and opportunities for those serving time on community service, and also with the job centre and a number of local Councils through the North East. Three13 Training and Enterprise Limited (formerly known as TVCP) is a close partner of the Charity, and we have been working together to see people's lives and prospects changed, providing formal training and individual mentoring for the learners working with TVCP.

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 other's 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.

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

Related parties and collaborations (continued)**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 North East hub based in our centre, and we are working in partnership to help people from the most socially deprived areas of the Tees Valley. We work closely with The Message Trust to run a Community Grocers to provide affordable food to local communities and also to run Eden Projects, which are aimed at bringing transformation to local communities.

Junction 42

Junction 42 works in prisons and communities across the north east England and central Scotland, supporting people throughout the journey of custody and rehabilitation. Their vision is to see the lives of offenders and their communities visibly transformed through support, empowerment and opportunity. The support is lasting and is built around, Employability & Entrepreneurship; building up confidence and experience to develop work-ready skillsets and entrepreneurial mindsets. We work together to provide support, mentoring and assistance to reconnect people with the world and to help them back into jobs. Junction 42 has set up their regional office within our main building and a number of the pastoral leadership team of the Charity work with Junction 42 either voluntarily or on a part time paid basis, strengthening this partnership. We also run a weekly church service jointly with Junction 42 and the Moses Project and in Middlesbrough where we are the lead church supporting the event.

Taking Ground Music

Taking Ground Music serves not only our church, but all the churches together in Taking Ground, providing creatives resources and creating new music and worship events for the wider community to take part in.

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

J Marley

Signed on its behalf by:
Trustee and Director

Eaglescliffe

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of Tees Valley Community Church 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 independent examination, I report in respect of my examination of our 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 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 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

24th May 2023

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 grants and legacies	3	607,620	48,417	656,037	711,677
Charitable activities	4	40,556	-	40,556	1,761
Other trading activities	5	14,042	-	14,042	7,451
Investments	6	26	-	26	10
Total incoming resources		<u>662,244</u>	<u>48,417</u>	<u>710,661</u>	<u>720,899</u>
Expenditure on:					
Charitable activities	7	<u>727,265</u>	<u>46,442</u>	<u>773,707</u>	<u>681,053</u>
Total expenditure		<u>727,265</u>	<u>46,442</u>	<u>773,707</u>	<u>681,053</u>
Net income/(expenditure) and net movement in funds for the year		(65,021)	1,975	(63,046)	39,846
Transfer of opening fund balances	18	-	4,638	4,638	-
Net movement in funds		(65,021)	6,613	(58,408)	39,846
Reconciliation of funds					
Total funds brought forward		<u>1,730,596</u>	<u>10,057</u>	<u>1,740,653</u>	<u>1,700,807</u>
Total funds carried forward		<u>£1,665,575</u>	<u>£16,670</u>	<u>£1,682,245</u>	<u>£1,740,653</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 19 form part of these financial statements

TEES VALLEY COMMUNITY CHURCH

9.

**BALANCE SHEET
as at 31st August 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	<u>1,572,150</u>	<u>1,581,235</u>
Total fixed assets		<u>1,572,150</u>	<u>1,581,235</u>
Current assets			
Debtors	14	37,209	28,787
Investments	15	60,971	90,946
Cash at bank and in hand		<u>116,682</u>	<u>62,754</u>
Total current assets		214,862	182,487
Liabilities			
Creditors falling due within one year	16	<u>104,767</u>	<u>23,069</u>
Net current assets		<u>110,095</u>	<u>159,418</u>
Total assets less current liabilities		1,682,245	1,740,653
Total net assets	17	<u><u>£1,682,245</u></u>	<u><u>£1,740,653</u></u>
The funds of the Charity			
Restricted income funds	18	<u>16,670</u>	<u>10,057</u>
Unrestricted income funds	18	<u>1,665,575</u>	<u>1,730,596</u>
Total unrestricted funds		<u>1,665,575</u>	<u>1,730,596</u>
Total charity funds		<u><u>£1,682,245</u></u>	<u><u>£1,740,653</u></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:

J Marley

.....
Director and Trustee

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

CASH FLOW STATEMENT
for the year ended 31st August 2022

	2022 £	2021 £
<u>Statement of Cash Flows</u>		
Cash flows from operating activities:		
Net cash provided by operating activities	33,553	57,099
Cash flows from investing activities:		
Interest	26	10
Purchase of tangible assets	(9,626)	(49,427)
Net cash used in investing activities	<u>23,953</u>	<u>7,682</u>
Change in cash & cash equivalents in the reporting period	23,953	7,682
Cash and cash equivalents at the beginning of the year	153,700	146,018
Cash and cash equivalents at the end of the year	<u>£177,653</u>	<u>£153,700</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)	(63,046)	39,846
Adjustments for :		
Depreciation	18,711	12,162
Interest	(26)	(10)
(Increase)/decrease in debtors	(3,784)	6,383
Increase/(decrease) in creditors	81,698	(1,282)
Net cash provided by operating activities	<u>£33,553</u>	<u>£57,099</u>
<u>Analysis of Cash</u>		
Cash and cash equivalents	177,653	153,700
	<u>£177,653</u>	<u>£153,700</u>

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.

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.

c) Donated Services and Facilities

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

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

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 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) **Operating Leases**

The Charity classifies the lease of photocopying equipment as operating leases, the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

h) **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 a reducing basis as follows:

Asset Category	Annual Rate
Freehold property and improvements	Nil
Equipment (costing over £1,000)	25% per annum
Equipment (costing less than £1,000)	Written off in year of acquisition

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.

TEES VALLEY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

13.

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**

	2022 £	2021 £
Gifts, donations, legacies and grants	656,037	711,677
	<u>£656,037</u>	<u>£711,677</u>

Of the £656,037 received in 2022 (2021: £711,677) £48,417 was restricted funds (2021: £7,321) and £607,620 (2021: £704,356) 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 recognised in the accounts.

4. **Income from charitable activities**

	Unrestricted 2022 £	Unrestricted 2021 £
Café	40,556	1,761
	<u>£40,556</u>	<u>£1,761</u>

5. **Income earned from other trading activity**

	Unrestricted 2022 £	Unrestricted 2021 £
Income from use of premises	5,230	6,320
Other income	8,812	1,131
	<u>£14,042</u>	<u>£7,451</u>

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

6. Investment income

All of the Charity investment income arises from money held in HSBC Bank.

7. Analysis of expenditure on charitable activities

	Church	Café	Community & Outreach	2022 Total	2021 Total
	£	£	£	£	£
Administration salaries	103,117	36,093	79,871	219,081	89,619
Ministry wages	163,110	-	-	163,110	161,982
Missions	116,717	-	7,796	124,513	161,984
Other church costs	21,299	4,230	11,121	36,650	14,118
Premises up keep and running costs	124,659	860	13,758	139,277	184,431
Catering	-	26,779	-	26,779	1,859
IT, communications and printing	16,872	315	1,267	18,454	26,389
Charitable donations	726	-	22	748	3,169
Other administration costs	16,900	-	2,949	19,849	21,078
Depreciation	18,619	-	92	18,711	12,162
Accountancy	6,535	-	-	6,535	4,262
Total	£588,554	£68,277	£116,876	£773,707	£681,053

Of the £773,707 expenditure in 2022 (2021: £681,053), £727,265 was charged to unrestricted funds (2021: £664,488) and £46,442 to restricted funds (2021: £16,565).

8. Net income/(expenditure) for the year

	2022	2021
	£	£
<i>This is stated after charging:</i>		
Operating leases - equipment	2,144	2,263
Depreciation	18,711	12,162
Accountancy and Independent Examiner's fees	<u>6,415</u>	<u>4,262</u>

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

	2022	2021
	£	£
Salaries and wages	381,171	247,029
Social security costs	25,899	15,714
Employer contribution to Defined Contribution Pension Scheme	<u>9,893</u>	<u>6,227</u>
	<u>416,963</u>	<u>268,970</u>

TEES VALLEY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

15.

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

Contribution to Three13 Training and Enterprise Ltd for employees on its payroll

Salaries and wages	7,928	19,297
Social security costs	312	2,087
Employer contribution to Defined Contribution Pension Scheme	115	594
	<u>8,355</u>	<u>21,978</u>

Contribution to other payrolls

Salaries and wages	3,573	-
Social security costs	185	-
Employer contribution to Defined Contribution Pension Scheme	-	-
	<u>3,758</u>	<u>-</u>

Contribution from Three13 Training and Enterprise Ltd for employees on the payroll

<u>(11,169)</u>	<u>(13,965)</u>
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Income from other third parties for employees on the charity's payroll

<u>(41,717)</u>	<u>(31,381)</u>
-----------------	-----------------

<u>£376,190</u>	<u>£245,602</u>
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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 and are wholly charged to unrestricted funds.

One of the trustees of the charitable company is also a pastor within the church and has received the following amounts from the charitable company relating to their pastoral services.

	2022	2021
M Biddlecombe	£	£
Salary	46,000	43,860
Social security costs	5,341	4,870
Employer contribution to Defined Contribution Pension Scheme	1,380	1,316
	<u>£52,721</u>	<u>£50,046</u>

A husband of one of the trustees is employed within the church and has received the following amounts from the charitable company relating to their training administration services.

	2022	2021
D Marley (part recharged to Three13 Training and Enterprise Ltd)	£	£
Salary	37,000	35,778
Social security costs	4,015	3,723
Employers pension contributions	1,110	1,073
	<u>£42,125</u>	<u>£40,574</u>

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 pastors or employees of the church as expressly permitted.

Expenses paid to one trustees/trustees' spouses in the year for travel, phone and conferences amounted to £240 (2021: Three trustees/trustees' spouses £278)

TEES VALLEY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
for the year ended 31st August 2022 (continued)

16.

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

The Trust considers its key management personnel comprise the Trustees. The total employment benefits of the key management personnel in the year was £94,846 (2021: Trustees and other staff £90,620). Some of this total was then recharged on to other charities.

During the year the trustees and their spouses and the key management personnel donated £26,903 (2021: £22,466) to the charity in total.

10. Staff numbers

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

	2022 Number	2021 Number
Ministerial	5	5
Community and outreach	3	2
Administration	9	6
Café	2	1
	<u>19</u>	<u>14</u>

11. Related party transactions

Some of the trustees of Tees Valley Community Church are also trustees of Three13 Training and Enterprise Ltd (formerly TVCP), a charitable company that runs projects in the community.

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 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 owed Tees Valley Community Church £738 (2021: £183) and was owed £2,159 (2021: £nil) and these are included in debtors and creditors 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.

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.

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

13. Tangible fixed assets

	Freehold land and buildings £	Other equipment £	IT equipment £	Office equipment £	Total £
Cost:					
As at 01.09.2021	1,512,773	80,704	86,074	29,036	1,708,587
Additions	-	7,273	2,353	-	9,626
As at 31.08.2022	<u>1,512,773</u>	<u>87,977</u>	<u>88,427</u>	<u>29,036</u>	<u>1,718,213</u>
Depreciation:					
As at 01.09.2021	-	24,417	74,811	28,124	127,352
Charge for year	-	15,324	3,159	228	18,711
As at 31.08.2022	<u>-</u>	<u>39,741</u>	<u>77,970</u>	<u>28,352</u>	<u>146,063</u>
Net book value:					
As at 31.08.2022	<u>£1,512,773</u>	<u>£48,236</u>	<u>£10,457</u>	<u>£684</u>	<u>£1,572,150</u>
As at 31.08.2021	<u>£1,512,773</u>	<u>£56,287</u>	<u>£11,263</u>	<u>£912</u>	<u>£1,581,235</u>

14. Debtors

	2022 £	2021 £
Trade debtors	6,271	16,277
Prepayments and accrued income	5,999	5,789
Other debtors	<u>24,939</u>	<u>6,721</u>
	<u>£37,209</u>	<u>£28,787</u>

Included in other debtors 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.

15. Current asset investments

	2022 £	2021 £
Cash on deposit	<u>60,971</u>	<u>90,946</u>
	<u>£60,971</u>	<u>£90,946</u>

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,794	6,701
Accruals	6,709	5,283
Taxation and social security costs	7,847	5,351
Other creditors	<u>81,417</u>	<u>5,734</u>
	<u>£104,767</u>	<u>£23,069</u>

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

17. Analysis of net assets between funds

	Unrestricted		
	General	Restricted	
	Fund	Funds	Total
	£	£	£
Tangible fixed assets	1,570,028	2,122	1,572,150
Cash at bank and in hand	87,446	29,236	116,682
Other net current assets/(liabilities)	8,101	(14,688)	(6,587)
Total	£1,665,575	£16,670	£1,682,245

18. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance	Incoming	Resources		Funds
	01.09.2021	resources	expended	Transfers	31.08.22
	£	£	£	£	£
CAP	-	1,793	(1,793)	-	-
Ukraine	-	35,092	(31,206)	-	3,886
Thailand and other missions	-	-	(1,500)	1,500	-
Community and outreach	-	10,752	(11,268)	4,638	4,122
Hardship Fund	5,057	780	(675)	(1,500)	3,662
Leadership training	5,000	-	-	-	5,000
Total	£10,057	£48,417	£(46,442)	£4,638	£16,670

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
Thailand and other missions	Provides support to local disadvantaged children and develops a farm for the production and sale of crops and other missions work.
Hardship fund	To provide assistance to people facing financial difficulties as a result of the Coronavirus pandemic.
Ukraine	To provide resources for the Christian and wide community in Ukraine.
Leadership training	To provide funds for training Church Leaders.

Analysis of movements in unrestricted funds

	Balance	Incoming	Resources		Funds
	01.09.2021	resources	expended	Transfers	31.08.2022
	£	£	£	£	£
General fund	1,730,596	662,244	(727,265)	-	1,665,575
Total	£1,730,596	£662,244	£(727,265)	£-	£1,665,575

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

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

19. Commitments

In September 2021 Tees Valley Community Church took out a new lease for a photocopier at a rental of £2,136 per year for the next 5 years.

20. 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 £2,015 (2021: £1,258) were due to the fund. They are included in other creditors.

Accounts

TEES VALLEY COMMUNITY CHURCH

Accounts – 31st August 2021

TEES VALLEY COMMUNITY CHURCH

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

Charity number: 1114596
Company number: 5735104

Accounts – 31st August 2021

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TEES VALLEY COMMUNITY CHURCH

**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 the Republic of Ireland; FRS 102) issued in October 2019.

Reference and Administration Details

The charity's name is Tees Valley Community Church.

Charity Registration Number: 1114596

Company Number: 5735104

Registered and Principal Office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees,
Teeside, TS16 0RD

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

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

Trustees and Directors

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

M Dunkley

M Biddlecombe

G Bond

J West

J Marley

S McFarlane (appointed 25th August 2021)

A Malbon

Secretary: D Marley

Key Management Personnel

The day to day running of the church is delegated to the senior pastoral and operational staff. The staff are led by the senior leaders Martin Dunkley, Lynda Dunkley and the Executive leader Matt Biddlecombe. The senior leadership team is as follows:

Martin Dunkley – Senior Leader

Lynda Dunkley – Senior Leader

Matt Biddlecombe – Executive Leader

Anna Biddlecombe – Children and Families Leader

Ray Mills – Senior Pastor

Sylvia Mills – Senior Pastor

Matt Horner – Associate Pastor

David Marley – Company Secretary

Sarah Glasby – Operations Manager

Steven McFarlane – Church Leader

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

Objectives and Activities

The main objectives of the charity are:

- a) To advance the Christian faith in accordance with the statement of beliefs.
- b) The relief of persons who are in conditions of need or hardship or who are aged or sick.
- c) The provision of instruction in principles of the Christian faith.
- d) To provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood.

The main activity is the provision of a Christian church and associated activities.

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 charitable company's activities of advancement of the Christian faith and associated activities are available to the people of Tees Valley and the wider area to make a positive contribution to the local and wider community.

The strategies for achieving our aims include weekly Sunday services, regular meeting and activity groups, events, training and outreach activities.

Ongoing activities will continue in the short and long term. There is a long term aspiration to develop the Enterprise Village.

The Charity provides significant financial and non financial support to fellow Christian causes based locally, in the wider area and overseas.

Volunteers make a significant contribution to our general activities and our various activity and training groups. Approximately 300 volunteers gave their services during the year.

Achievements and Performance

The Charity continued to build on and fulfil its objectives during the year. It continued to successfully advance the Christian faith through weekly Sunday meetings and through a network of mid week small group meetings. A wide range of events, courses and working parties, focusing on the spread of the gospel, have continued. The charity continues to monitor all its activities to ensure it is on course to achieve its objectives of advancing the Christian faith.

The main measure of the Charity's achievements is the number of people attending the weekly Sunday meetings, the mid-week small group meetings and the various other courses, events and activities run.

If there is an increase in the number of people attending the Charity's events, this should lead to an increase in donations and therefore the Charity will be able to expand the level of activities it undertakes.

As the Charity came out of the Covid lockdowns and restrictions, it has seen a small increase in the number of regular attendees on Sunday mornings from pre Covid levels. The Charity has seen a number of new people start to come to the Church.

The Charity has seen the work being undertaken at the Shack in Ragworth increase significantly due to the start of a Community Grocers on site, where the Charity runs a number of courses and provides support and practical help to those in the local community, focusing on mental health needs, social anxiety, job clubs and wellbeing courses.

The Charity continues to provide support for a variety of good causes both locally and internationally. In terms of overseas missions, the Charity has provided financial support to a variety of countries including Ukraine, Poland, India, Namibia, Thailand, Kazakhstan. The Charity continues to grow its support and presence internationally and prior to Covid it sent teams to Poland and Ukraine to lead conferences. The Charity is also developing links with churches in Canada and the USA as part of the plan to develop its international partnerships.

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

Achievements and Performance (continued)

The Charity has provided financial support for establishment and continued activities of a number of Christian churches within the North East of England. Specifically, the Charity has continued to support a new church plant in the city of York, providing both financial support and leadership training for the team heading up the new church plant.

The Charity also works with and plays a key role with ecumenical collaborations across The Tees Valley, working with Youth for Christ to see the lives of young people across the Tees Valley changed. The Charity is also a partner in the Teesside Churches Together initiative, that have now re-started after the Covid restrictions.

Through our partnership with Three13 Training and Enterprise Limited (formerly known as TVCP) the Charity has increased its work and financial giving to the most deprived people and communities in our region, supporting a number of new and existing projects and initiatives. A number of church ministries have been transferred from Three13 Training and Enterprise Limited (formerly known as TVCP) to the Charity, which include the work at the Shack in Ragworth and CAP.

The Charity has a partnership with The Message Trust, a Christian charity based in Manchester. A local North East hub has been set up and the Charity is working with The Message Trust on local projects serving the most socially deprived communities in the Tees Valley area. These include setting up a Community Grocers to provide affordable shopping to the most economically deprived.

Cash 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 £85,000, being approximately 3 months staff salary. 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 of Covid, high inflation and the war in Ukraine due to potential unemployment and a reduction in funding which mainly comes from voluntary donations;
- Health risks from Covid which may impact on the Charity's ability to perform all its tasks;
- 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.

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

Financial Review (continued)

The overall result for the year was a net income of £39,846.

Gifts, donations and legacies for the year increased by £135,312 mainly due to a legacy.

The support to missions, which includes support to TVCP, church ministry, training activities and church development is £161,984.

The support to the York church plant was £10,000.

The total income for the year was £720,899 and total expenditure on charitable activities amounted to £681,053. The balance on unrestricted funds at the year end was £1,730,596 and on restricted funds £10,057.

The main source of income for the year was donations and legacy.

Plans for Future Periods

As a church we are looking to consolidate our financial position to enable greater support for new and existing ministries. This will enable us to support new and existing ministries and charities that support people living in poverty and suffering financial hardship and to enhance the lives and opportunities of all people in the Tees Valley area, but specifically those with the greatest needs.

As we continue to grow, specifically in the numbers of people who have been attending our Sunday meetings, we are considering options should the congregation grow beyond the capacity of the building. We are also considering further staffing to meet the needs of a growing congregation.

As we look to continue to grow as a church we have appointed new members to the design and communications team, to help drive forward the growth of the church. The Charity is also considering investing in a youth worker and new members of the finance team.

As we continue to set the vision and direction of the church in the future, we are continuing to focus on vision driven budgeting and implementing new policies and structures to enable this.

One of the main areas of future development is the Enterprise village, where the Charity is aiming to 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.

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 church and the main risks that have been identified for a church like ours are finance, safeguarding, health and safety, building maintenance and security. We use a variety of people from either within the 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.

Structure, Governance and Management**Governing Document**

Tees Valley Community Church is a company limited by guarantee governed by its Memorandum and Articles of Association 8th March 2006 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.

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

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

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.

The Trustees have recognised that there is a need to develop a training policy for the Trustees. Steps will be taken to finalise this in the coming months.

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.

The church Eldership team meet twice a month to discuss church ministry activities and make decisions on the vision and direction of the church.

There is also a Senior staff team that meets once a month to make practical decisions on the church vision and how this will be implemented in practice.

Day to day decisions are delegated to operational staff and employed Pastors. All church staff are encouraged to make proposals and suggestions for discussion at either the meeting of Trustees or the Executive Team meetings.

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.

Three13 Training and Enterprise Limited (formerly known as TVCP)

Three13 Training and Enterprise Limited (formerly known as TVCP) is a local charity that works on a variety of projects, mainly working with people from socially deprived backgrounds, providing training and job opportunities to help people gain employment. In partnership with Three13 Training and Enterprise Limited (formerly known as TVCP), we have developed our site to include office space and work experience opportunities for Three13 Training and Enterprise Limited (formerly known as TVCP) to use in their training programmes. Over the last 12 months Three13 Training and Enterprise Limited (formerly known as TVCP) have worked closely with DTVCRC offering training and opportunities for those serving time on community service, and also with the job centre and a number of local Councils through the North East. Three13 Training and Enterprise Limited (formerly known as TVCP) is a close partner of the Charity, and we have been working together to see people's lives and prospects changed, providing formal training and individual mentoring for the learners working with TVCP.

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

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 other's 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 North East hub based in our centre, and we are working in partnership to help people from the most socially deprived areas of the Tees Valley. The Message Trust also run a schools programme called Respect Me, where they go into schools to provide advice and teaching on relationships and identity. We work closely with The Message Trust Respect Me employee, who also works as part of the youth work team at the Charity. We are also working with them to run a Community Grocers to provide cheap food to local communities.

Junction 42

Junction 42 works in prisons and communities across the north east England and central Scotland, supporting people throughout the journey of custody and rehabilitation. Their vision is to see the lives of offenders and their communities visibly transformed through support, empowerment and opportunity. The support is lasting and is built around, Employability & Entrepreneurship; building up confidence and experience to develop work-ready skillsets and entrepreneurial mindsets. We work together to provide support, mentoring and assistance to reconnect people with the world and to help them back into jobs. Junction 42 has set up their regional office within our main building and a number of the pastoral leadership team of the Charity work with Junction 42 either voluntarily or on a part time paid basis, strengthening this partnership. We also run a weekly church service jointly with Junction 42 and the Moses Project where we are the lead church supporting the event.

Taking Ground Music

Taking Ground Music serves not only our church, but all the churches together in Taking Ground, providing creatives resources and creating new music and worship events for the wider community to take part in. They have continued to create new songs over the last year and had been invited to lead worship at a number of small and large events prior to Covid.

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:

Trustee and Director

Eaglescliffe

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of Tees Valley Community Church 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 independent examination, I report in respect of my examination of our 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 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 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

24th August 2022

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 grants and legacies	3	704,356	7,321	711,677	576,365
Charitable activities	4	1,761	-	1,761	19,872
Other trading activities	5	7,451	-	7,451	6,460
Investments	6	10	-	10	112
Total incoming resources		<u>713,578</u>	<u>7,321</u>	<u>720,899</u>	<u>602,809</u>
Expenditure on:					
Charitable activities	7	664,488	16,565	681,053	555,871
Total expenditure		<u>664,488</u>	<u>16,565</u>	<u>681,053</u>	<u>555,871</u>
Net income/(expenditure) and net movement in funds for the year		49,090	(9,244)	39,846	46,938
Transfer between funds		-	-	-	-
Net movement in funds		<u>49,090</u>	<u>(9,244)</u>	<u>39,846</u>	<u>46,938</u>
Reconciliation of funds					
Total funds brought forward		1,681,506	19,301	1,700,807	1,653,869
Total funds carried forward		<u>£1,730,596</u>	<u>£10,057</u>	<u>£1,740,653</u>	<u>£1,700,807</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

TEES VALLEY COMMUNITY CHURCH

9.

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

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	<u>1,581,235</u>	<u>1,543,970</u>
Total fixed assets		<u>1,581,235</u>	<u>1,543,970</u>
Current assets			
Debtors	14	28,787	35,170
Investments	15	90,946	70,935
Cash at bank and in hand		<u>62,754</u>	<u>75,083</u>
Total current assets		182,487	181,188
Liabilities			
Creditors falling due within one year	16	<u>23,069</u>	<u>24,351</u>
Net current assets		<u>159,418</u>	<u>156,837</u>
Total assets less current liabilities		1,740,653	1,700,807
Total net assets	17	<u><u>£1,740,653</u></u>	<u><u>£1,700,807</u></u>
The funds of the Charity			
Restricted income funds	18	<u>10,057</u>	<u>19,301</u>
Unrestricted income funds	18	<u>1,730,596</u>	<u>1,681,506</u>
Total unrestricted funds		<u>1,730,596</u>	<u>1,681,506</u>
Total charity funds		<u><u>£1,740,653</u></u>	<u><u>£1,700,807</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

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

CASH FLOW STATEMENT
for the year ended 31st August 2021

	2021	2020
	£	£
<u>Statement of Cash Flows</u>		
Cash flows from operating activities:		
Net cash provided by operating activities	57,099	33,487
Cash flows from investing activities:		
Interest	10	112
Purchase of tangible assets	(49,427)	(7,628)
Net cash used in investing activities	<u>7,682</u>	<u>25,971</u>
Change in cash & cash equivalents in the reporting period	7,682	25,971
Cash and cash equivalents at the beginning of the year	146,018	120,047
Cash and cash equivalents at the end of the year	<u><u>£153,700</u></u>	<u><u>£146,018</u></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)	39,846	46,938
Adjustments for :		
Depreciation	12,162	8,533
Interest	(10)	(112)
(Increase)/decrease in debtors	6,383	(21,153)
Increase/(decrease) in creditors	(1,282)	(719)
Net cash provided by operating activities	<u><u>£57,099</u></u>	<u><u>£33,487</u></u>
<u>Analysis of Cash</u>		
Cash and cash equivalents	153,700	146,018
	<u><u>£153,700</u></u>	<u><u>£146,018</u></u>

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.

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.

c) Donated Services and Facilities

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

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

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 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) **Operating Leases**

The Charity classifies the lease of photocopying equipment as operating leases, the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

h) **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 a reducing basis as follows:

Asset Category	Annual Rate
Freehold property and improvements	Nil
Equipment (costing over £1,000)	25% per annum
Equipment (costing less than £1,000)	Written off in year of acquisition

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.

TEES VALLEY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

13.

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**

	2021 £	2021 £
Gifts, donations, legacies and grants	711,677	576,365
	<u>£711,677</u>	<u>£576,365</u>

Of the £711,677 received in 2021 (2020: £576,365) £7,321 was restricted funds (2020: £9,966) and £704,356 (2020: £566,399) 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 recognised in the accounts.

4. **Income from charitable activities**

	Unrestricted 2021 £	Unrestricted 2020 £
Café	1,761	19,872
	<u>£1,761</u>	<u>£19,872</u>

5. **Income earned from other trading activity**

	Unrestricted 2021 £	Unrestricted 2020 £
Income from use of premises	6,320	1,144
Other income	1,131	5,316
	<u>£7,451</u>	<u>£6,460</u>

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

6. Investment income

All of the Charity investment income arises from money held in HSBC Bank.

7. Analysis of expenditure on charitable activities

	Church	Café	2021 Total	2020 Total
	£	£	£	£
Administration salaries	72,961	16,658	89,619	71,080
Ministry wages	161,982	-	161,982	148,525
Missions	161,984	-	161,984	171,183
Other church costs	13,502	616	14,118	21,760
Premises up keep and running costs	129,962	54,469	184,431	84,627
Catering	-	1,859	1,859	11,148
IT, communications and printing	26,347	42	26,389	17,087
Charitable donations	3,169	-	3,169	2,360
Other administration costs	19,258	1,820	21,078	14,933
Depreciation	12,162	-	12,162	8,533
Accountancy	4,262	-	4,262	4,635
Total	£605,589	£75,464	£681,053	£555,871

Of the £681,053 expenditure in 2021 (2020: £555,871), £664,488 was charged to unrestricted funds (2020: £539,788) and £16,565 to restricted funds (2020: £16,083).

8. Net income/(expenditure) for the year

	2021	2020
	£	£
<i>This is stated after charging:</i>		
Operating leases - equipment	2,263	2,263
Depreciation	12,162	8,533
Accountancy and Independent Examiner's fees	4,262	4,635

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

	2021	2020
	£	£
Salaries and wages	247,028	227,506
Social security costs	15,714	14,455
Employer contribution to Defined Contribution Pension Scheme	6,227	5,767
	268,969	247,728

TEES VALLEY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

15.

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

Contribution to Three13 Training and Enterprise Ltd for employees on its payroll

Salaries and wages	19,354	20,645
Social security costs	2,030	2,087
Employer contribution to Defined Contribution Pension Scheme	594	619
	<u>21,978</u>	<u>23,351</u>

Contribution from Three13 Training and Enterprise Ltd for employees on the payroll

<u>(13,965)</u>	<u>(25,985)</u>
-----------------	-----------------

Income from other third parties for employees on the charity's payroll

<u>(31,381)</u>	<u>(31,489)</u>
-----------------	-----------------

<u>£245,601</u>	<u>£213,605</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 and are wholly charged to unrestricted funds.

One of the trustees of the charitable company is also a pastor within the church and has received the following amounts from the charitable company relating to their pastoral services.

	2021	2020
M Biddlecombe	£	£
Salary	43,860	43,000
Social security costs	4,870	4,777
Employer contribution to Defined Contribution Pension Scheme	1,316	1,290
	<u>£50,046</u>	<u>£49,067</u>

A husband of one of the trustees is employed within the church and has received the following amounts from the charitable company relating to their training administration services.

	2021	2020
D Marley (part recharged to Three13 Training and Enterprise Ltd)	£	£
Salary	35,778	35,424
Social security costs	3,723	3,692
Employers pension contributions	1,073	1,063
	<u>£40,574</u>	<u>£40,179</u>

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 pastors or employees of the church as expressly permitted.

Expenses paid to one trustees/trustees' spouses in the year for travel, phone and conferences amounted to £278 (2020: Three trustees/trustees' spouses £2,071)

The Trust considers its key management personnel comprise the Trustees.

During the year the trustees and their spouses and the key management personnel donated £22,466 (2020: £19,770) to the charity in total.

TEES VALLEY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
for the year ended 31st August 2021 (continued)

16.

10. Staff numbers

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

	2021 Number	2020 Number
Ministerial	5	5
Community and outreach	2	1
Administration	6	5
Café	1	2
	<u>14</u>	<u>13</u>

11. Related party transactions

The trustees of Tees Valley Community Church are also trustees of Three13 Training and Enterprise Ltd (formerly TVCP), a charitable company that runs projects in the community.

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 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 owed Tees Valley Community Church £183 (2020: £1,095) and was owed £Nil (2020: £917) and these are included in debtors and creditors respectively.

Three13 Training and Enterprise Ltd 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 £	Other equipment £	IT equipment £	Office equipment £	Total £
Cost:					
As at 01.09.2020	1,512,773	34,233	83,118	29,036	1,659,160
Additions	-	46,471	2,956	-	49,427
As at 31.08.2021	<u>1,512,773</u>	<u>80,704</u>	<u>86,074</u>	<u>29,036</u>	<u>1,708,587</u>
Depreciation:					
As at 01.09.2020	-	16,313	71,057	27,820	115,190
Charge for year	-	8,104	3,754	304	12,162
As at 31.08.2021	<u>-</u>	<u>24,417</u>	<u>74,811</u>	<u>28,124</u>	<u>127,352</u>
Net book value:					
As at 31.08.2021	<u>£1,512,773</u>	<u>£56,287</u>	<u>£11,263</u>	<u>£912</u>	<u>£1,581,235</u>
As at 31.08.2020	<u>£1,512,773</u>	<u>£17,920</u>	<u>£12,061</u>	<u>£1,216</u>	<u>£1,543,970</u>

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

14. Debtors

	2021	2020
	£	£
Trade debtors	16,277	917
Prepayments and accrued income	5,789	4,762
Other debtors	6,721	29,491
	<u>£28,787</u>	<u>£35,170</u>

15. Current asset investments

	2021	2020
	£	£
Cash on deposit	90,946	70,935
	<u>£90,946</u>	<u>£70,935</u>

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	6,701	6,037
Accruals	5,283	5,321
Taxation and social security costs	5,351	992
Other creditors	5,734	12,001
	<u>£23,069</u>	<u>£24,351</u>

17. Analysis of net assets between funds

	Unrestricted		
	General	Restricted	Total
	Fund	Funds	
	£	£	£
Tangible fixed assets	1,581,235	-	1,581,235
Cash at bank and in hand	52,697	10,057	62,754
Other net current assets/(liabilities)	96,664	-	96,664
Total	<u>£1,730,596</u>	<u>£10,057</u>	<u>£1,740,653</u>

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

	Balance	Incoming	Resources		Funds
	01.09.2020	resources	expended	Transfers	31.08.21
	£	£	£	£	£
Enterprise village donations	3,740	-	(3,740)	-	-
Enterprise village grant	6,428	-	(6,428)	-	-
Thailand and other missions	299	300	(599)	-	-
Community garden project	2,379	-	(2,379)	-	-
Hardship Fund	6,455	1,771	(3,169)	-	5,057
Support for youth volunteer	-	250	(250)	-	-
Leadership training	-	5,000	-	-	5,000
Total	<u>£19,301</u>	<u>£7,321</u>	<u>£(16,565)</u>	<u>£-</u>	<u>£10,057</u>

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

18. Analysis of charitable funds (continued)

Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Thailand and other missions	Provides support to local disadvantaged children and develops a farm for the production and sale of crops and other missions work.
Enterprise village	To finance the cost of the development of an enterprise village to benefit the local community of Tees Valley.
Community garden project	To provide work for Community Services and the unemployed; to grow produce for donation to food banks and other worthy causes; to provide a community garden for use by the Church and surrounding areas.
Hardship fund	To provide assistance to people facing financial difficulties as a result of the Coronavirus pandemic.
Support for youth volunteer	To provide funds for youth volunteer
Leadership training	To provide funds for training Church Leaders

Analysis of movements in unrestricted funds

	Balance 01.09.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2021 £
General fund	1,681,506	713,578	(664,488)	-	1,730,596
Total	£1,681,506	£713,578	£(664,488)	£-	£1,730,596

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

19. Commitments

In September 2021 Tees Valley Community Church took out a new lease for a photocopier at a rental of £2,136 per year for the next 5 years.

20. 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 £1,258 (2020: £1,145) were due to the fund. They are included in other creditors.

Accounts

TEES VALLEY COMMUNITY CHURCH

Accounts – 31st August 2020

TEES VALLEY COMMUNITY CHURCH

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

Charity number: 1114596
Company number: 5735104

Accounts – 31st August 2020

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TEES VALLEY COMMUNITY CHURCH

**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 Tees Valley Community Church.

Charity Registration Number: 1114596

Company Number: 5735104

Registered and Principal Office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees,
Teeside, TS16 0RD

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

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

Trustees and Directors

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

M Dunkley	M Biddlecombe
G Bond	J West
J Marley	
A Malbon	
Secretary: D Marley	

Key Management Personnel

Company Secretary – David Marley appointed on 29 September 2019

The day to day running of the church is delegated to the senior pastoral and operational staff. The staff are led by the senior leaders Martin Dunkley, Lynda Dunkley and the Executive leader Matt Biddlecombe. The senior leadership team is as follows:

Martin Dunkley – Senior Leader
Lynda Dunkley – Senior Leader
Matt Biddlecombe – Executive Leader
Anna Biddlecombe – Children and Families Leader
Ray Mills – Senior Pastor

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

Objectives and Activities

The main objectives of the charity are:

- a) To advance the Christian faith in accordance with the statement of beliefs.
- b) The relief of persons who are in conditions of need or hardship or who are aged or sick.
- c) The provision of instruction in principles of the Christian faith.
- d) To provide and maintain services and facilities for the benefit of the community of Tees Valley and the surrounding neighbourhood.

The main activity is the provision of a Christian church and associated activities.

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 charitable company's activities of advancement of the Christian faith and associated activities are available to the people of Tees Valley and the wider area to make a positive contribution to the local and wider community.

The strategies for achieving our aims include weekly Sunday services, regular meeting and activity groups, events, training and outreach activities.

Ongoing activities will continue in the short and long term. There is a long term aspiration to develop the Enterprise Village.

The Charity provides significant financial and non financial support to fellow Christian causes based locally, in the wider area and overseas.

Volunteers make a significant contribution to our general activities and our various activity and training groups. Approximately 150 volunteers gave their services during the year.

Achievements and Performance

The Charity continued to build on and fulfil its objectives during the year. It continued to successfully advance the Christian faith through weekly Sunday meetings and through a network of mid week small group meetings. A wide range of events, courses and working parties, focusing on the spread of the gospel, have continued. The charity continues to monitor all its activities to ensure it is on course to achieve its objectives of advancing the Christian faith.

The main measure of the Charity's achievements is the number of people attending the weekly Sunday meetings, the mid week small group meetings and the various other courses, events and activities run.

If there is an increase in the number of people attending the Charity's events, this should lead to an increase in donations and therefore the Charity will be able to expand the level of activities it undertakes.

Until the impact of Covid and local and national lockdowns, the Charity had seen significant growth in the number of people attending Sunday services each week or joining the church on a weekly basis long term. Due to the impact of Covid, the Charity has focused on delivering Sunday morning services online and has invested in the resources to do this well.

The Charity has also had to adjust all its other activities to comply with the Covid restrictions. Some of the Charity's other activities, such as supporting providing pastoral care and support to the church and the wider community in person have had to cease in person. However, the work has continued online using various social media platforms and online video conferencing. The children's work has continued online, with over 30 children attending the regular online meetings and the weekly youth group has continued online with between 20-40 young people attending each week.

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

Achievements and Performance (continued)

The Charity has also held 2 outdoor events with over 200 attendees at both of these events.

The Charity continues to provide support for a variety of good causes both locally and internationally. In terms of overseas missions, the Charity has provided financial support to a variety of countries including Ukraine, Poland, Ukraine, India, Namibia, Thailand, Kazakhstan. The Charity continues to grow its support and presence internationally and prior to Covid it sent teams to Poland and Ukraine to lead conferences. The Charity is also developing links with churches in Canada and the USA and they received a mission team from the USA prior to the first national lockdown as part of the plan to develop its international partnerships.

The Charity was due to send teams to visit Poland, Thailand, USA, Canada and Ukraine, but these trips had to be cancelled due to Covid.

The Charity has provided financial support for establishment and continued activities of a number of Christian churches within the North East of England. Specifically, the Charity has continued to support a new church plant in the city of York, providing both financial support and leadership training for the team heading up the new church plant.

The Charity also works with and play a key role with ecumenical collaborations across The Tees Valley, working with Youth for Christ to see the lives of young people across the Tees Valley changed. The Charity was also been a key partner in the Teesside Churches Together initiative, however all in person initiatives had to be cancelled due to Covid.

Through our partnership with TVCP the Charity has increased its work and financial giving to the most deprived people and communities in our region, supporting a number of new and existing projects and initiatives.

The partnership with TVCP has also seen the creation of a partnership with The Message Trust, a Christian charity based in Manchester. A local North East hub has been set up and the Charity is working with The Message Trust on local projects serving the most socially deprived communities in the Tees Valley area.

The Charity also hosted a team of volunteers on the gap year programme Daniel Challenge, which is a leadership and discipleship programme for 18-30 years old.

Cash Reserves Policy

A formal policy on reserves was agreed at the meeting of the Trustees on 31 January 2021.

It states:

The Trustees have set a reserves policy which requires maintaining free cash balances in the general fund amounting to £85,000, being approximately 3 months staff salary. 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.

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

Financial Review

The major risks facing the Charity are:

- The financial impact of Covid due to potential unemployment and a reduction in funding which mainly comes from voluntary donations;
- Health risks from Covid which may impact on the Charity's ability to perform all its tasks;
- 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.

The overall result for the year was a net income of £46,938.

Gifts and donations for the year increased by £57,272.

The support to missions, which includes support to TVCP, church ministry, training activities and church development is £171,183.

The support to the York church plant was £10,000.

The overall result for the year was a net income of £46,938.

The total income for the year was £602,809 and total expenditure on charitable activities amounted to £555,871. The balance on unrestricted funds at the year end was £1,681,506 and on restricted funds £19,301.

The main source of income for the year was donations.

Plans for Future Periods

As a church we are looking to consolidate our financial position to enable greater support for new and existing ministries. This will enable us to support new and existing ministries and charities that support people living in poverty and suffering financial hardship and to enhance the lives and opportunities of all people in the Tees Valley area, but specifically those with the greatest needs.

As we continue to grow, specifically in the numbers of people who have been attending our Sunday meetings, we are considering options should the congregation grow beyond the capacity of the building. We are also considering further staffing to meet the needs of a growing congregation.

As we look to continue to grow as a church, we have appointed a Communications officer and an Operations Manager, to help drive forward the growth of the church. The Charity is also considering investing in a children and youth worker.

As we continue to set the vision and direction of the church in the future, we are continuing to focus on vision driven budgeting and implementing new policies and structures to enable this.

The main area of future development is the creation of a Community Grocers in partnership with The Message Trust. This will be based on the site of our partner charity TVCP with storage facilities based at the Charity's premises. This development is to provide cheap food for people with the most needs to buy.

One of the main areas of future development is the Enterprise village, where the Charity is aiming to 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.

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

Plans for Future Periods (continued)

However due to the current situation and the lockdown due to Coronavirus all future plans have been adjusted. The short-term plans are to ensure that we as a church are able to meet all our financial liabilities and to provide pastoral care and support to all the church members. This support will include caring for church members and also providing practical support where needed if church members are placed into financial difficulties.

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 church and the main risks that have been identified for a church like ours are finance, safeguarding, health and safety, building maintenance and security. We use a variety of people from either within the 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.

Structure, Governance and Management**Governing Document**

Tees Valley Community Church is a company limited by guarantee governed by its Memorandum and Articles of Association 8th March 2006 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.

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

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.

The Trustees have recognised that there is a need to develop a training policy for the Trustees. Steps will be taken to finalise this in the coming months.

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.

The church Eldership team meet twice a month to discuss church ministry activities and make decisions on the vision and direction of the church.

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

Decision Making and Management (continued)

There is also a Senior staff team that meets once a month to make practical decisions on the church vision and how this will be implemented in practice.

Day to day decisions are delegated to operational staff and employed Pastors. All church staff are encouraged to make proposals and suggestions for discussion at either the meeting of Trustees or the Executive Team meetings.

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.

TVCP and 3:13

TVCP is a local charity that works on a variety of projects, mainly working with people from socially deprived backgrounds, providing training and job opportunities to help people gain employment. In partnership with TVCP, we have developed our site to include office space for TVCP and 3-13 to provide training and courses. Over the last 12 months TVCP and 3-13 have worked closely with the Community service providers providing training and opportunities for those serving time on community service, and also with the job centre. TVCP is a close partner of the Charity, and we have been working together to see people's lives and prospects changed, providing formal training and individual mentoring for the learners working with TVCP.

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. In partnership with Taking Ground we have also run Gap year programme, for young adults, which is a mixture of training and qualifications and practical experience serving into local communities, gaining leadership skills and serving socially deprived areas.

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 North East hub based in our centre, and we are working in partnership to help people from the most socially deprived areas of the Tees Valley. The Message Trust also run a schools programme called Respect Me, where they go into schools to provide advice and teaching on relationships and identity. We work closely with The Message Trust Respect Me employee, who also works as part of the youth work team at the Charity. We are also working with them to set up a Communities Grocers to provide cheap food to local communities.

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

Junction 42

Junction 42 works in prisons and communities across the north east England and central Scotland, supporting people throughout the journey of custody and rehabilitation. Their vision is to see the lives of offenders and their communities visibly transformed through support, empowerment and opportunity. The support is lasting and is built around, Employability & Entrepreneurship; building up confidence and experience to develop work-ready skillsets and entrepreneurial mindsets. We work together to provide support, mentoring and assistance to reconnect people with the world and to help them back into jobs. Junction 42 has set up their regional office within our main building and a number of the pastoral leadership team of the Charity work with Junction 42 either voluntarily or on a part time paid basis, strengthening this partnership. We also run a weekly church service jointly with Junction 42 and the Moses Project where we are the lead church supporting the event.

Taking Ground Music

Taking Ground Music serves not only our church, but all the churches together in Taking Ground, providing creative resources and creating new music and worship events for the wider community to take part in. They have continued to create new songs over the last year and had been invited to lead worship at a number of small and large events prior to Covid.

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

J West

Signed on its behalf by:

Trustee/Director

Eaglescliffe

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Tees Valley Community Church 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	566,399	9,966	576,365	519,093
Charitable activities	4	19,872	-	19,872	32,628
Other trading activities	5	6,460	-	6,460	10,806
Investments	6	112	-	112	146
Total incoming resources		<u>592,843</u>	<u>9,966</u>	<u>602,809</u>	<u>562,673</u>
Expenditure on:					
Charitable activities	7	<u>539,788</u>	<u>16,083</u>	<u>555,871</u>	<u>548,014</u>
Total expenditure		<u>539,788</u>	<u>16,083</u>	<u>555,871</u>	<u>548,014</u>
Net income/(expenditure) and net movement in funds for the year		53,055	(6,117)	46,938	14,659
Transfer between funds		-	-	-	-
Net movement in funds		<u>53,055</u>	<u>(6,117)</u>	<u>46,938</u>	<u>14,659</u>
Reconciliation of funds					
Total funds brought forward		<u>1,628,451</u>	<u>25,418</u>	<u>1,653,869</u>	<u>1,639,210</u>
Total funds carried forward		<u>£1,681,506</u>	<u>£19,301</u>	<u>£1,700,807</u>	<u>£1,653,869</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 12 to 20 form part of these financial statements

TEES VALLEY COMMUNITY CHURCH

10.

**BALANCE SHEET
as at 31st August 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	1,543,970	1,544,875
Total fixed assets		<u>1,543,970</u>	<u>1,544,875</u>
Current assets			
Debtors	14	35,170	14,017
Investments	15	70,935	80,823
Cash at bank and in hand		75,083	39,224
Total current assets		<u>181,188</u>	<u>134,064</u>
Liabilities			
Creditors falling due within one year	16	24,351	22,826
Net current assets		<u>156,837</u>	<u>111,238</u>
Total assets less current liabilities		<u>1,700,807</u>	<u>1,656,113</u>
Creditors: falling due after more than one year	17	-	2,244
Total net assets	18	<u><u>£1,700,807</u></u>	<u><u>£1,653,869</u></u>
The funds of the Charity			
Restricted income funds	19	19,301	25,418
Unrestricted income funds	19	1,681,506	1,628,451
Total unrestricted funds		<u>1,681,506</u>	<u>1,628,451</u>
Total charity funds		<u><u>£1,700,807</u></u>	<u><u>£1,653,869</u></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/Trustee

The notes on pages 12 to 20 form part of these financial statements

CASH FLOW STATEMENT
for the year ended 31st August 2020

	2020	2019
	£	£
<u>Statement of Cash Flows</u>		
Cash flows from operating activities:		
Net cash provided by operating activities	33,487	29,649
Cash flows from investing activities:		
Interest	112	146
Purchase of tangible assets	(7,628)	(5,438)
Net increase in cash	<u>25,971</u>	<u>24,357</u>
Cash at bank and cash equivalents at beginning of year	1,200.47	95,690
Cash in hand and cash equivalents	<u>146,018</u>	<u>£120,047</u>
<u>Reconciliation of Net Income to Net Cash Flow from Operating Activities</u>		
Net income	46,938	14,659
Depreciation	8,533	10,400
Interest	(112)	(146)
(Increase)/decrease in debtors	(21,153)	12,438
Increase/(decrease) in creditors	<u>(719)</u>	<u>(7,702)</u>
Net cash provided by operating activities	<u>£33,487</u>	<u>£29,649</u>
<u>Analysis of Cash</u>		
Cash at bank and cash equivalents	146,018	120,047
	<u>£146,018</u>	<u>£120,047</u>

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 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) Operating Leases

The Charity classifies the lease of photocopying equipment as operating leases, the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

h) 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 a reducing basis as follows:

Asset Category	Annual Rate
Freehold property and improvements	Nil
Equipment (costing over £1,000)	25% per annum
Equipment (costing less than £1,000)	Written off in year of acquisition

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.

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.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

3. Income from donations

	2020	2019
	£	£
Gifts, donations and grants	576,365	519,093
	<u>£576,365</u>	<u>£519,093</u>

Of the £576,365 received in 2020 (2019: £519,093) £9,966 was restricted funds (2019: £12,001) and £566,399 (2019: £507,092) 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 recognised in the accounts.

4. Income from charitable activities

	Unrestricted 2020	Unrestricted 2019
	£	£
Café	19,872	32,628
	<u>£19,872</u>	<u>£32,628</u>

5. Income earned from other trading activity

	2020	2019
	£	£
Income from use of premises	1,144	1,614
Other income	5,316	9,192
	<u>£6,460</u>	<u>£10,806</u>

Of the £6,460 received in 2020 (2019: £10,806) £nil was restricted funds (2019: £nil) and £6,460 (2019: £10,806) unrestricted funds.

6. Investment income

All of the Charity investment income arises from money held in HSBC Bank.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

7. Analysis of expenditure on charitable activities

	Church	Café	2020 Total	2019 Total
	£	£	£	£
Administration salaries	51,152	19,928	71,080	48,994
Ministry wages	148,525	-	148,525	148,464
Missions	171,183	-	171,183	161,623
Other church costs	20,944	816	21,760	28,271
Premises up keep and running costs	84,394	233	84,627	88,887
Catering	2,452	8,696	11,148	18,791
IT, communications and printing	17,087	-	17,087	18,858
Charitable donations	2,360	-	2,360	-
Other administration costs	14,805	128	14,933	19,226
Depreciation	8,533	-	8,533	10,400
Accountancy	4,635	-	4,635	4,500
Total	£526,070	£29,801	£555,871	£548,014

Of the £555,871 expenditure in 2020 (2019: £548,014), £539,788 was charged to unrestricted funds (2019: £546,756) and £16,083 to restricted funds (2019: £1,258).

8. Net income/(expenditure) for the year

	2020	2019
	£	£
<i>This is stated after charging:</i>		
Operating leases - equipment	2,263	2,202
Depreciation	8,533	10,400
Accountancy and Independent Examiner's fees	<u>4,635</u>	<u>4,500</u>

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

	2020	2019
	£	£
Salaries and wages	227,506	208,630
Social security costs	14,455	14,219
Employer contribution to Defined Contribution Pension Scheme	<u>5,767</u>	<u>4,187</u>
	<u>247,728</u>	<u>227,036</u>
Contribution to TVCP for employees on its payroll		
Salaries and wages	20,645	14,366
Social security costs	2,087	1,512
Employer contribution to Defined Contribution Pension Scheme	<u>619</u>	<u>347</u>
	<u>23,351</u>	<u>16,225</u>
Contribution from TVCP for employees on the payroll	<u>(25,985)</u>	<u>(18,579)</u>
Income from other third parties for employees on the charity's payroll	<u>(31,489)</u>	<u>(33,224)</u>
	<u>£213,605</u>	<u>£191,458</u>

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

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

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 and are wholly charged to unrestricted funds.

Two of the trustees of the charitable company are also a pastors within the church and has received the following amounts from the charitable company relating to their pastoral services.

	2020	2019
C Vale (resigned 24th March 2019)	£	£
Salary	-	23,702
Social security costs	-	2,494
Employer contribution to Defined Contribution Pension Scheme	-	525
	<u>£-</u>	<u>£26,721</u>
	2020	2019
M Biddlecombe	£	£
Salary	43,000	40,789
Social security costs	4,777	4,452
Employer contribution to Defined Contribution Pension Scheme	1,290	982
	<u>£49,067</u>	<u>£46,223</u>

A husband of one of the trustees is employed within the church and has received the following amounts from the charitable company relating to their training administration services.

	2020	2019
D Marley (part recharged to TVCP)	£	£
Salary	35,424	34,560
Social security costs	3,692	3,597
Employers pension contributions	1,063	835
	<u>£40,179</u>	<u>£38,992</u>

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 pastors or employees of the church as expressly permitted.

Expenses paid to three trustees/trustees' spouses in the year for travel and conferences amounted to £2,071 (2019: Four trustees/trustees' spouses £3,210)

The Trust considers its key management personnel comprise the Trustees. The total employment benefits of the key management personnel in the year was £89,246 (2019: Trustees and other staff £111,936). Some of this total was then recharged on to other charities.

During the year the trustees and their spouses and the key management personnel donated £19,770 (2019 : £32,660) to the charity in total.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

10. Staff numbers

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

	2020 Number	2019 Number
Ministerial	5	5
Community and outreach	1	1
Administration	5	3
Café	2	3
	<u>13</u>	<u>12</u>

11. Related party transactions

Some of the trustees of Tees Valley Community Church are also trustees of TVCP, a charitable company that runs projects in the community.

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 are included in debtors and creditors respectively.

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 £	Other equipment £	IT equipment £	Office equipment £	Total £
Cost:					
As at 01.09.2019	1,512,773	28,914	81,949	27,896	1,651,532
Additions	-	5,319	1,169	1,140	7,628
As at 31.08.2020	<u>1,512,773</u>	<u>34,233</u>	<u>83,118</u>	<u>29,036</u>	<u>1,659,160</u>
Depreciation:					
As at 01.09.2019	-	11,817	67,394	27,446	106,657
Charge for year	-	4,496	3,663	374	8,533
As at 31.08.2020	<u>-</u>	<u>16,313</u>	<u>71,057</u>	<u>27,820</u>	<u>115,190</u>
Net book value:					
As at 31.08.2020	<u>£1,512,773</u>	<u>£17,920</u>	<u>£12,061</u>	<u>£1,216</u>	<u>£1,543,970</u>
As at 31.08.2019	<u>£1,512,773</u>	<u>£17,097</u>	<u>£14,555</u>	<u>£450</u>	<u>£1,544,875</u>

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

14. Debtors

	2020	2019
	£	£
Trade debtors	917	1,292
Prepayments and accrued income	4,762	5,959
Other debtors	29,491	6,766
	<u>£35,170</u>	<u>£14,017</u>

15. Current asset investments

	2020	2019
	£	£
Cash on deposit	70,935	80,823
	<u>£70,935</u>	<u>£80,823</u>

16. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	6,037	7,535
Accruals	5,321	5,610
Taxation and social security costs	992	5,051
Other creditors	12,001	4,630
	<u>£24,351</u>	<u>£22,826</u>

17. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Other creditors	-	2,244

18. Analysis of net assets between funds

	Unrestricted General Fund £	Restricted Funds £	Total £
Tangible fixed assets	1,543,970	-	1,543,970
Cash at bank and in hand	55,782	19,301	75,083
Other net current assets/(liabilities)	81,754	-	81,754
Creditors of more than one year	-	-	-
Total	<u>£1,681,506</u>	<u>£19,301</u>	<u>£1,700,807</u>

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

19. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.09.2019 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.20 £
Enterprise village donations	3,740	-	-	-	3,740
Enterprise village grant	6,428	-	-	-	6,428
Thailand mission	-	1,151	(852)	-	299
The Message Hub	4,000	-	(4,000)	-	-
Community garden project	11,250	-	(8,871)	-	2,379
Hardship Fund	-	8,815	(2,360)	-	6,455
Total	£25,418	£9,966	£(16,083)	£-	£19,301

Name of restricted fund	Description, nature and purposes of the fund
Thailand mission	Provides support to local disadvantaged children and develops a farm for the production and sale of crops.
Enterprise village	To finance the cost of the development of an enterprise village to benefit the local community of Tees Valley.
The Message Hub	The Respect ME (Message Hub) programme involves openly engaging with young people. Programme leaders use personal testimony and the teachings of the Bible to encourage young people to make the right life choices and improve their self esteem.
Community garden project	To provide work for Community Services and the unemployed; to grow produce for donation to food banks and other worthy causes; to provide a community garden for use by the Church and surrounding areas.
Hardship fund	To provide assistance to people facing financial difficulties as a result of the Coronavirus pandemic.

Analysis of movements in unrestricted funds

	Balance 01.09.2019 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2020 £
General fund	1,628,451	592,843	(539,788)	-	1,681,506
Total	£1,628,451	£592,843	£(539,788)	£-	£1,681,506

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

NOTES TO THE ACCOUNTS
for the year ended 31st August 2020 (continued)

20. Commitments

In September 2016 Tees Valley Community Church cancelled the photocopier lease. This left an outstanding liability of £11,220. This is being repaid together with the rentals for the new machine at a cost of £1,112 per quarter for the next 5 years.

21. 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 £1,145 (2019: £1,062) were due to the fund. They are included in other creditors.