

T.E.E.S. (Together Engage Encourage Support)
Unaudited Financial Statements
31 March 2024

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

T.E.E.S. (Together Engage Encourage Support)

Financial Statements

Year ended 31 March 2024

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T.E.E.S. (Together Engage Encourage Support)

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name T.E.E.S. (Together Engage Encourage Support)

Charity registration number 1185327

Principal office TEES COMMUNITY HUB
Wykeham Court Community Centre
Skelton-in-Cleveland
Saltburn-by-the-sea
TS12 2YH

The trustees

C Netherton	
J Nixon	
C Richardson	(Resigned 16 October 2023)
P Kyriacou	
C J Ellis	(Appointed 16 October 2023)

Independent examiner Tremaine
19 Tremaine Close
Hartlepool
TS27 3LE

Structure, governance and management

The charity was established in 2019 and registered as a Charitable Incorporated Organisation (Foundation) with the Charity Commission of England and Wales on 16 September 2019.

Governance

The board is made up of four trustees who have overall responsibility for the management of the organisation. All trustees are provided with information regarding their responsibilities.

Objectives and activities

The objects of the charity are for the public benefit to relieve poverty or financial hardship among individuals living in Tees Valley and North Yorkshire by providing items advice and other such services which are required to meet their basic needs.

T.E.E.S. (Together Engage Encourage Support)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

ABOUT US

Operating as a not for profit charity incorporated organisation (CIO) our aim is to help relieve some of the problems associated with both social and economic poverty in the Teesside region. We will achieve this by joining forces with other charities, organisations, social enterprises, local businesses and agencies etc.

Having recognised a huge increase in the use of food and clothing banks in recent years together with the homelessness situation in the UK, we are putting together a number of different projects and initiatives to help alleviate some of the issues surrounding the deprivation and poverty affecting the people in our area. We have the backing of councillors, food banks, clothing banks, local businesses and individuals.

Achievements and performance

We provide free period/continence products, toiletries, clothing, shoes, bedding & food to anyone in need across the Tees Valley. The customers we support are people referred to us from our referral partners. The items given to beneficiaries are donations made by the public or purchased with funding from other sources.

Financial review

The Statement of Financial Activities shows a surplus for year of £73,147 with total reserves of £110,885.

The unrestricted reserves of the charity as at 31 March 2024 amount to £43,879 of which free reserves (i.e. those not tied up in fixed assets) amount to £42,477.

The trustees actively review the major risks which the charity face on a day to day basis.

The trustees' annual report was approved on 10 January 2025 and signed on behalf of the board of trustees by:

J Nixon
Trustee

T.E.E.S. (Together Engage Encourage Support)

Independent Examiner's Report to the Trustees of T.E.E.S. (Together Engage Encourage Support)

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of T.E.E.S. (Together Engage Encourage Support) ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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, which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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.

Tremaine
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

11 January 2025

T.E.E.S. (Together Engage Encourage Support)

Statement of Financial Activities

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	32,581	98,998	131,579	47,394
Charitable activities	5	144,244	–	144,244	35,694
Total income		<u>176,825</u>	<u>98,998</u>	<u>275,823</u>	<u>83,088</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	6	82,314	–	82,314	21,022
Expenditure on charitable activities	7	84,830	35,532	120,362	69,562
Total expenditure		<u>167,144</u>	<u>35,532</u>	<u>202,676</u>	<u>90,584</u>
Net income/(expenditure) and net movement in funds		<u>9,681</u>	<u>63,466</u>	<u>73,147</u>	<u>(7,496)</u>
Reconciliation of funds					
Total funds brought forward		34,198	3,540	37,738	45,234
Total funds carried forward		<u>43,879</u>	<u>67,006</u>	<u>110,885</u>	<u>37,738</u>

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 6 to 14 form part of these financial statements.

T.E.E.S. (Together Engage Encourage Support)

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	1,402	3,672
Current assets			
Stocks	12	3,833	–
Debtors	13	10,160	1,420
Cash at bank and in hand		99,633	35,083
		<u>113,626</u>	<u>36,503</u>
Creditors: amounts falling due within one year	14	<u>4,143</u>	<u>2,437</u>
Net current assets		<u>109,483</u>	<u>34,066</u>
Total assets less current liabilities		<u>110,885</u>	<u>37,738</u>
Funds of the charity			
Restricted funds		67,006	3,540
Unrestricted funds		<u>43,879</u>	<u>34,198</u>
Total charity funds	16	<u>110,885</u>	<u>37,738</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 January 2025, and are signed on behalf of the board by:

J Nixon
Trustee

The notes on pages 6 to 14 form part of these financial statements.

T.E.E.S. (Together Engage Encourage Support)

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Tees Community Hub, Wykeham Court Community Centre, Skelton-in-Cleveland, Saltburn-by-the-sea, TS12 2YH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

T.E.E.S. (Together Engage Encourage Support)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

T.E.E.S. (Together Engage Encourage Support)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 25% straight line
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

T.E.E.S. (Together Engage Encourage Support)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	224	–	224
Grants			
The National Lottery Community Fund	–	20,000	20,000
Moneywise	5,000	–	5,000
The Albert Hunt Trust	–	4,000	4,000
Sainsburys Plc	1,500	–	1,500
Groundwork UK	500	–	500
The Ballinger Trust	17,500	–	17,500
CoOperative Society	1,357	–	1,357
Tees Valley Rural Engagement	500	–	500
Cleveland Local Resilience	2,000	–	2,000
National Lottery Community Fund - Community Organisers	–	74,998	74,998
The Teesside Charity	1,400	–	1,400
Beyond Housing	1,600	–	1,600
Redcar & Cleveland Borough Council	1,000	–	1,000
	<u>32,581</u>	<u>98,998</u>	<u>131,579</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	2,189	–	2,189
Tombola	493	–	493
Bonus Ball	1,347	–	1,347
Grants			
Tees Valley Community Trust	1,875	–	1,875
Asda Foundation	1,500	–	1,500
Co Durham Community Fund	1,500	–	1,500
T J Morris Ltd	2,000	–	2,000
BHA	500	–	500
Tees Valley Rural	500	–	500
Jack Brunton Charitable Trust	6,490	–	6,490
Local Giving	500	–	500
McCarthy Stone	500	–	500
Woodsmith Foundation	–	4,500	4,500
North Star Housing Community Grant	2,500	–	2,500
Philanthropic Society	15,000	–	15,000
Tesco	5,000	–	5,000
Arnold Clark	1,000	–	1,000
	<u>42,894</u>	<u>4,500</u>	<u>47,394</u>

T.E.E.S. (Together Engage Encourage Support)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sale of goods	144,210	144,210	34,802	34,802
Recycling	34	34	602	602
Cafe	—	—	290	290
	<u>144,244</u>	<u>144,244</u>	<u>35,694</u>	<u>35,694</u>

6. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop costs	75,458	75,458	21,022	21,022
Cafe	6,856	6,856	—	—
	<u>82,314</u>	<u>82,314</u>	<u>21,022</u>	<u>21,022</u>

T.E.E.S. (Together Engage Encourage Support)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General fund	84,830	–	84,830
Woodsmith Foundation	–	3,540	3,540
The National Lottery Community Fund	–	20,000	20,000
The Albert Hunt Trust	–	4,000	4,000
The National Lottery Community Fund - Community Organisers	–	7,992	7,992
	<u>84,830</u>	<u>35,532</u>	<u>120,362</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General fund	69,562	–	69,562
	<u>69,562</u>	<u>–</u>	<u>69,562</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>2,939</u>	<u>4,178</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	82,490	47,887
Social security costs	1,134	–
Employer contributions to pension plans	988	1,817
	<u>84,612</u>	<u>49,704</u>

T.E.E.S. (Together Engage Encourage Support)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Staff costs *(continued)*

The average head count of employees during the year was 5 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Charitable activities	<u>5</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 April 2023	9,550	4,128	13,678
Additions	–	669	669
At 31 March 2024	<u>9,550</u>	<u>4,797</u>	<u>14,347</u>
Depreciation			
At 1 April 2023	7,713	2,293	10,006
Charge for the year	1,837	1,102	2,939
At 31 March 2024	<u>9,550</u>	<u>3,395</u>	<u>12,945</u>
Carrying amount			
At 31 March 2024	<u>–</u>	<u>1,402</u>	<u>1,402</u>
At 31 March 2023	<u>1,837</u>	<u>1,835</u>	<u>3,672</u>

12. Stocks

	2024	2023
	£	£
Raw materials and consumables	<u>3,833</u>	<u>–</u>

13. Debtors

	2024	2023
	£	£
Trade debtors	8,455	–
Prepayments and accrued income	1,705	1,420
	<u>10,160</u>	<u>1,420</u>

T.E.E.S. (Together Engage Encourage Support)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Social security and other taxes	3,870	2,184
Other creditors	273	253
	<u>4,143</u>	<u>2,437</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £988 (2023: £1,817).

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General Funds	<u>34,198</u>	<u>176,825</u>	<u>(167,144)</u>	<u>—</u>	<u>43,879</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General Funds	<u>45,234</u>	<u>78,588</u>	<u>(90,584)</u>	<u>960</u>	<u>34,198</u>

T.E.E.S. (Together Engage Encourage Support)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
National Lottery Community Fund	–	20,000	(20,000)	–	–
Woodsmith Foundation	3,540	–	(3,540)	–	–
The Albert Hunt Trust	–	4,000	(4,000)	–	–
The National Lottery Community Fund - Community Organisers	–	74,998	(7,992)	–	67,006
	<u>3,540</u>	<u>98,998</u>	<u>(35,532)</u>	<u>–</u>	<u>67,006</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Woodsmith Foundation	–	4,500	–	(960)	3,540
	<u>–</u>	<u>4,500</u>	<u>–</u>	<u>(960)</u>	<u>3,540</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,402	–	1,402
Current assets	46,620	67,006	113,626
Creditors less than 1 year	(4,143)	–	(4,143)
Net assets	<u>43,879</u>	<u>67,006</u>	<u>110,885</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	3,672	–	3,672
Current assets	32,963	3,540	36,503
Creditors less than 1 year	(2,437)	–	(2,437)
Net assets	<u>34,198</u>	<u>3,540</u>	<u>37,738</u>