

TEES VALLEY COMMUNITY CARE TRUST

REGISTERED CHARITY NUMBER: 1162392

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023
FOR
TEES VALLEY COMMUNITY CARE TRUST**

SKZ Chartered Certified Accountants
Unit 1, Kataria Point,
1 Riches Road,
Ilford, IG1 1JH

**TEES VALLEY COMMUNITY CARE TRUST
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FOR THE YEAR ENDED 31 MARCH 2023**

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**TEES VALLEY COMMUNITY CARE TRUST
REFERENCE AND ADMINISTRATIVE DETAILS**

| | |
|----------------------------------|--|
| Registered Charity number | 1190978 |
| Registered office | Marlborough House 30-32 Yarm Road STOCKON-ON-TEES Cleveland TS18 3NG |
| Trustees | Zahida Parveen Rashid Rifaat Shamim raja Mahrroff Hussain Nusrat Naseem Razzaq Shaneen Kausar Yaqoob Adnan Adeel Rashid Shaufkath Rashid Arshad Begum Hussain Kubra Aziz |
| Independent Examiner | Syed Kashif Zafar FCCA SKZ Chartered Certified Accountants Unit 1, Kataria Point, 1 Riches Road, Ilford, IG1 1JH |

**TEES VALLEY COMMUNITY CARE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustee, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

OBJECTIVES AND ACTIVITIES

OBJECTS AND AIMS

The objects of the charity are to advance health and well-being by developing and maintaining essential facilities and provisions required for safe and improved daily conditions.

The charity will fund raise and deliver projects that will provide safe water, hygiene and sanitation for those in need who are located nationally and internationally.

Projects may include drilling, maintaining wells, water pumps and related equipment in order to provide water facilities for international communities or those in England and Wales.

The charity will additionally provide emergency food support and other essential daily living provisions to the poor and needy in areas of international disaster or famine.

The charity will also provide community development projects nationally and internationally that will advance health and well-being and tackle poverty.

There will be scope to deliver education to the public in both England and Wales encompassing the nature, causes, effects and benefits of such provisions.

PUBLIC BENEFIT

Clean water is a fundamental human need, as dirty water can be deadly. Some 1.8 million people die every year of diarrhea diseases like cholera. Our work will provide clean water and lower instances of these diseases in areas of Pakistan.

Loneliness and lack of social interactions can lead to depression and social isolation and a general decrease in the well-being of an individual. By providing a charitably run day care facility we hope to increase the well-being of people in the local community of Tees Valley.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have assessed the risk that charity faces and are satisfied that systems are in place to manage the risks that have been identified. In particular, insurance cover is in place and finances of the charity are kept under review. Appropriate DBS checks are made for all those who work with children or vulnerable adults.

Approved by the trustees and signed on its behalf by:

Shaufkat Rashid. - Trustee

October 31st, 2023

TEES VALLEY COMMUNITY CARE TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TEES VALLEY COMMUNITY CARE TRUST

I report on the accounts for the year ended 31 March 2023 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act
to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5) (b) of the 2011 Act); and
to state whether particular matters have come to my attention.

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a

'True and fair view ' and the report is limited to those matters set out in the statements below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:
which gives me reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with section 130 of the 2011 Act and
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
have not been met or
to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Syed Kashif Zafar FCCA

SKZ Chartered Certified Accountants
Unit 1, Kataria Point,
1 Riches Road,
Ilford, IG1 1JH

October 31st, 2023

TEES VALLEY COMMUNITY CARE TRUST
STATEMENTS OF TRUSTEES' RESPONSIBILITIES AS AT 31 MARCH 2023

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently; Observe the method and principles in the Charities SORP;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Shaufkat Rashid. - Trustee

October 31st, 2023

**TEES VALLEY COMMUNITY CARE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

| | 2023 | 2022 |
|--|---------------------|---------------------|
| | Unrestricted | Unrestricted |
| | Funds | Funds |
| | £ | £ |
| Incoming Resources | | |
| Incoming Resources From Genarated Funds | | |
| Voluntary Income | | |
| Donations | 31,999.50 | 179,385.00 |
| Income | 37,560.79 | 10,412.00 |
| Rental Income | 8,450.00 | 1,540.00 |
| Government Grant | - | 905.00 |
| Total Incoming Resources | 78,010.29 | 192,242.00 |
| Resources Expended | | |
| Cost of Generating Funds | | |
| Cost of Generating Voluntary Income | 23,991.99 | 25,768.00 |
| Governance Cost | 6,399.14 | 3,557.00 |
| Other Expenses | 8,802.11 | - |
| Total Resources Expended | 39,193.24 | 29,325.00 |
| Net Incoming Resources | 38,817.06 | 162,917.00 |
| Reconciliation of Funds | | |
| Total Funds Brought Forward | 256,360.00 | 93,443.00 |
| Total Funds Carried Forward | 295,177.06 | 256,360.00 |

TEES VALLEY COMMUNITY CARE TRUST
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

| | Notes | <u>2023</u> £ | <u>2022</u> £ |
|--|-------|--------------------------|--------------------------|
| Fixed Assets | | | |
| Tangible Assets | 3 | 361,319.49 | 275,135.00 |
| Current Assets | | | |
| Cash at Bank and in Hand | | 13,478.82 | 36,621.00 |
| Creditors: Amount falling due withing one year | 4 | (34,621.25) | (5,396.00) |
| Net Current Assets | | <u>(21,142.43)</u> | <u>31,225.00</u> |
| Total Assets Less Current Liabilities | | <u>340,177.06</u> | <u>306,360.00</u> |
| Creditors: Amounts falling due after more than one year | 5 | (45,000.00) | (50,000.00) |
| Net Assets | | <u><u>295,177.06</u></u> | <u><u>256,360.00</u></u> |
| Funds of the charity: | | | |
| Unrestricted Income Funds | | | |
| Unrestricted Funds | 6 | 295,177.06 | 256,360.00 |
| Total Funds | | <u><u>295,177.06</u></u> | <u><u>256,360.00</u></u> |

TEES VALLEY COMMUNITY CARE TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered is:

Marlborough House
30-32 Yarm Road
STOCKON-ON-TEES
Cleveland
TS18 3NG

2. ACCOUNTING POLICIES

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND KEY ACCOUNTING ESTIMATES

The principal accounting policies in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statements 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.

BASIS OF PREPARATION

Tees Valley Community Care Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

GOING CONCERN

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

EXEMPTION FROM PREPARING A CASH FLOW STATEMENT

The charity to early adopt bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

INCOME AND ENDOWMENTS

All income is recognized once the charity has entitled to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

DONATIONS AND LEGACIES

Donations are recognized when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognized until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

TEES VALLEY COMMUNITY CARE TRUST

EXPENDITURE

All expenditure is recognized once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure headings, that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

CHARITABLE ACTIVITIES

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

TANGIBLE FIXED 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.

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

Office Equipment
Motor Vehicle

15% Reducing Balance Method
25% Reducing Balance Method

CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

FUND STRUCTURE

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

3. Tangible Fixed Assets

| | Freehold Property £ | Office Equipments £ | Motor Vehicle £ | Total £ |
|-----------------------|---------------------------|---------------------------|-----------------------|------------|
| Cost | | | | |
| Cost | 275,135.00 | - | - | 275,135.00 |
| Additions | 71,215.39 | 1,571.20 | 22,200.00 | 72,786.59 |
| At 31 Mar 2023 | 346,350.39 | 1,571.20 | 22,200.00 | 347,921.59 |
| Depreciation | | | | |
| At 31 Mar 2022 | - | - | - | - |
| At 31 Mar 2023 | - | 235.68 | 8,566.43 | 235.68 |
| Total | - | 235.68 | 8,566.43 | 235.68 |
| Net Book Value | | | | |
| At 31 Mar 2023 | 346,350.39 | 1,335.52 | 13,633.58 | 361,319.49 |
| At 01 Apr 2022 | 275,135.00 | - | - | 275,135.00 |

4. Creditors: Amount falling due withing one year

| | 2023 £ | 2022 £ |
|------------------------------|------------------|-----------------|
| Amount owed to associates | 32,821.25 | - |
| Accruals and Deferred Income | 1,800.00 | 2,301.00 |
| | <u>34,621.25</u> | <u>2,301.00</u> |

5. Creditors: Amounts falling due after more than one year

| | 2023 £ | 2022 £ |
|------------------|------------------|------------------|
| Loan - Long Term | 45,000.00 | 50,000.00 |
| | <u>45,000.00</u> | <u>50,000.00</u> |

6. Movement in Funds

| | At April 1 2022 | Incoming Resources | Resources Expended | At March 31 2023 |
|--------------------|--------------------|-----------------------|-----------------------|---------------------|
| Unrestricted funds | 256,360.00 | 78,010.29 | (39,193.24) | 295,177.06 |

TEES VALLEY COMMUNITY CARE TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

| | 2023 | 2022 |
|---------------------------------|------------------|-------------------|
| | £ | £ |
| Incoming Resources | | |
| Donations and Legacies | | |
| Donations | 31,999.50 | 179,385.00 |
| | <u>31,999.50</u> | <u>179,385.00</u> |
| Charitable Activities | | |
| Daycentre Income | 37,560.79 | 10,412.00 |
| | <u>37,560.79</u> | <u>10,412.00</u> |
| Other Income | | |
| Rental Income | 8,450.00 | 1,540.00 |
| Government Grant | - | 905.00 |
| | <u>8,450.00</u> | <u>2,445.00</u> |
| Total Incoming Resources | <u>78,010.29</u> | <u>192,242.00</u> |
| Resources Expended | | |
| Support Cost | | |
| Bank Charges | 403.35 | - |
| Insurance | 4,665.33 | 4,518.00 |
| Supplies | 8,171.92 | 3,604.00 |
| Telecommunication | 83.16 | 144.00 |
| Travelling | 4,671.81 | 2,720.00 |
| Office Expense | 1,095.92 | 1,936.00 |
| Volunteer Expense | 4,665.00 | 12,783.00 |
| Sundry Expenses | 235.50 | 63.00 |
| | <u>23,991.99</u> | <u>25,768.00</u> |
| Governance Cost | | |
| Legal & Professional | 4,599.14 | 1,857.00 |
| Accountancy | 1,800.00 | 1,700.00 |
| | <u>6,399.14</u> | <u>3,557.00</u> |
| Other Expenses | | |
| Depreciation Office Equipment | 235.68 | - |
| Depreciation Motor Vehicle | 8,566.43 | - |
| | <u>8,802.11</u> | <u>-</u> |
| Total Resources Expended | <u>39,193.24</u> | <u>29,325.00</u> |
| Net Income | <u>38,817.06</u> | <u>162,917.00</u> |