

TEES VALLEY COMMUNITY CARE TRUST

REGISTERED CHARITY NUMBER: 1190978

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025
FOR
TEES VALLEY COMMUNITY CARE TRUST**

Kash Shah Accountants UK
Chartered Certified Accountants
165 Crescent Road
Middlesbrough
TS1 4QT

**TEES VALLEY COMMUNITY CARE TRUST
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FOR THE YEAR ENDED 31 MARCH 2025**

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TEES VALLEY COMMUNITY CARE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number	1190978
Registered office	Ironopolis Halls Bright Street Middlesbrough Cleveland TS1 2AG
Chair	Zahida Parveen Rashid
Trustees	Saadia Gul Raja Sabina Sarwar Nusrat Naseem Razzaq Shaneen Kausar Yaqoob Adnan Adeel Rashid Rifaat Shamim Raja Shaufkath Rashid Kubra Aziz Arshad Begum Hussain
Independent Examiner	Syed Kashif Zafar FCCA Kash Shah Accountants UK Ltd 165 Crescent Road Middlesbrough TS1 4QT

**TEES VALLEY COMMUNITY CARE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustee, present their report with the financial statements of the charity for the year ended 31 March 2025. 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. Around 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

September 19th, 2025

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 2025 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 drawing order to enable a proper understanding of the accounts to be reached.

Syed Kashif Zafar FCCA
Kash Shah Accountants UK Ltd
165 Crescent Road
Middlesbrough
TS1 4QT

September 19th, 2025

TEES VALLEY COMMUNITY CARE TRUST
STATEMENTS OF TRUSTEES' RESPONSIBILITIES AS AT 31 MARCH 2025

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. I have prepared 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

September 19th, 2025

Tees Valley Community Care Trust
Statement of Financial Activities for
the Year Ended 31st March 2025

	2025	2024
	Unrestricted Funds	Unrestricted Funds
	£	£
Incoming Resources		
Incoming Resources from Generated Funds		
Voluntary Income		
Donations	19,898.98	5,451.51
Income	82,749.97	68,964.01
Rental Income	8,537.46	5,620.17
Total Incoming Resources	111,186.41	80,035.69
 Resources Expended		
Cost of Generating Funds		
Cost of Generating Voluntary Income	85,633.13	48,375.92
Governance Cost	6,307.04	4,350.00
Other Expenses	3,194.43	3,798.81
Total Resources Expended	95,134.60	56,524.73
 Net Incoming Resources	16,051.81	23,510.96
 Reconciliation of Funds		
Total Funds Brought Forward	318,688.02	295,177.06
Total Funds Carried Forward	334,739.83	318,688.02

Tees Valley Community Care Trust
Statement Of Financial Position
As at 31st March 2025

		<u>2025</u>	<u>2024</u>
	Notes	£	£
Fixed Asset	3	459,198.36	431,945.20
Tangible Assets			
 Current Assets			
Cash at Bank and in Hand		29,989.19	7,098.77
Petty Cash		3,631.49	3,265.30
 Creditors: Amount falling due within one year	4	(16,454.04)	(1,800.00)
 Net Current Assets		<u>17,166.64</u>	<u>8,564.07</u>
 Total Assets less Current Liabilities		<u>476,365.00</u>	<u>440,509.27</u>
 Creditors: Amounts falling due after more than one year	5	(140,821.25)	(121,821.25)
 Net Assets		<u>335,543.75</u>	<u>318,688.02</u>
 Funds of Charity:			
Unrestricted Income Funds			
Unrestricted Funds	6	<u>335,543.75</u>	<u>318,688.02</u>
Total Funds		<u>335,543.75</u>	<u>318,688.02</u>

TEES VALLEY COMMUNITY CARE TRUST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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:

Ironopolis Halls
Bright Street
Middlesbrough
Cleveland
TS1 2AG

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, therefore 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 Equipment £	Motor Vehicle £	Total £
Cost				
Cost	419,507.71	2,838.40	22,200.00	444,546.11
Additions	28,405.70	2,041.90	-	30,447.60
At 31 Mar 2024	447,913.41	4,880.30	22,200.00	474,993.71
Depreciation				
At 31 Mar 2024	-	626.09	11,974.83	12,600.92
At 31 Mar 2025	-	638.13	2,556.30	3,194.43
Total	-	1,264.22	14,531.13	15,795.35
Net Book Value				
At 31 Mar 2025	447,913.41	3,616.08	7,668.87	459,198.36
At 01 Apr 2024	419,507.71	2,212.31	10,225.18	431,945.20

4. Creditors: Amount falling due within One Year

	2025 £	2024 £
Accruals and Deferred Income	2,160.00	1,800.00
Trade Creditors	14,294.04	-
	16,454.04	1,800.00

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

	2025 £	2024 £
Loan - Long Term	140,821.25	121,821.25
	140,821.25	121,821.25

6. Movements in Funds

	At April 2024	Incoming Resources	Resources Expanded	At 31 March 2025
Unrestricted Funds	318,688.02	111,186.41	(94,330.68)	335,543.75

Tees Valley Community Care Trust
Detailed Statement of Financial Activities
for the Year Ended 31st March 2025

	2025	2024
	£	£
Incoming Resources		
Donations and Legacies		
Donations	19,898.98	5,451.51
Charitable Activities		
Daycare Centre Income	82,749.97	68,964.01
Other Income		
Rental Income	8,537.46	5,620.17
Total Incoming Resources	111,186.41	80,035.69
Resources Expanded		
Support Cost		
Bank Charges	-	520.00
Insurance	3,596.81	5,998.07
Supplies	16,721.40	7,385.10
Telecommunication	4,547.83	1,547.04
Light & Heat	6,656.18	15,443.08
Travelling	7,067.90	3,219.35
Volunteer Expense	4,552.65	5,427.50
Staff Costs and General Office Expenses	36,216.52	8,835.78
Consultancy	3,128.00	-
Rent & Rates	2,559.16	-
Software & Consumables	586.68	-
	85,633.13	48,375.92
Governance Cost		
Legal & Professional	4,147.04	510.00
Accountancy	2,160.00	3,840.00
	6,307.04	4,350.00
Other Expenses		
Depreciation Office Equipment	638.13	390.42
Depreciation Motor Vehicle	2,556.30	3,408.40
	3,194.43	3,798.82
Total Resources Expanded	95,134.60	56,524.74
Net Income	16,051.81	23,510.95