TEESSIDE ABILITY SUPPORT CENTRE

England & Wales · Charity number 508551

Details

Other names	TASC
Status	Registered
Legal form	Charitable company
Company number	01417036
Registered	1979-03-14
Register	View on the Charity Commission register

Contact

Address	Acklam Road Middlesbrough TS5 4EG
Phone	01642818854
Email	teessideasc@yahoo.co.uk
Website	www.teessidetasc.org

Activities

Objects: TO PROMOTE THE CARE, WELFARE, INTEREST, TREATMENT, EDUCATION AND ADVANCEMENT IN THE COUNTY OF CLEVELAND AND SURROUNDING DISTRICTS OF SPASTICS (WHICH EXPRESSION IN THESE PRESENTS SHALL MEAN AND INCLUDE PERSONS SUFFERING FROM ANY FORM OF CEREBRAL PALSY) AND OTHER HANDICAPPED PERSONS.

Activities: The charity provides personal care and life skills learning opportunities to adults with cerebral palsy and associated disabilities in a Day Centre setting

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Disability
- **Who:** People With Disabilities

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Geography

- **Area of benefit:** CLEVELAND COUNTY AND SURROUNDING DISTRICTS
- Middlesbrough
- North Yorkshire
- Redcar And Cleveland
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,312,578	£1,076,880	£1,217,087	33
2024-03-31	£1,251,551	£1,097,356	£1,094,169	33
2023-03-31	£1,049,606	£1,005,145	£940,300	31
2022-03-31	£971,299	£958,808	£900,395	31
2021-03-31	£911,030	£825,139	£877,928	29

Trustees

Name	Role	Appointed
ALISON MARY OSBORNE		1992-02-01
Annette Heath		2016-05-16
Dr Maryam Shadman-Pajouh		2025-02-26
Dr Sina Joneidy		2025-02-18
Emma Jane Briggs		2024-12-10
LESLEY JANE MAGSON		2023-09-01
LINDA DIANE SIDGWICK		1996-11-12
Laura Hannah Tarran		2025-11-07
Margaret Annett		2017-10-25
Muhammad Ishfaq Ahmad		2025-06-11
Stephen Sidgwick		2016-07-18
Wayne Edward Mason		2023-01-11

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TEESSIDE ABILITY SUPPORT CENTRE

England & Wales - Charity number 508551

Accounts

COMPANY REGISTRATION NUMBER: 01417036

CHARITY REGISTRATION NUMBER: 508551

Teesside Ability Support Centre

Company Limited by Guarantee

Financial Statements

31 March 2025

CHIPCHASE MANNERS
Chartered Accountants & statutory auditor
384 Linthorpe Road
Middlesbrough
TS5 6HA

Teesside Ability Support Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Teesside Ability Support Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Teesside Ability Support Centre
Charity registration number	508551
Company registration number	01417036
Principal office and registered office	Acklam Road Middlesbrough TS5 4EG

The trustees

Mr W Mason	
Mrs L Magson	
Mr M Weeks	(Appointed 10 December 2024)
Miss E J Briggs	(Appointed 10 December 2024)
Dr S Joneidy	(Appointed 18 February 2025)
Dr M Shadman-Pajouh	(Appointed 4 March 2025)
Mr M I Ahmad	(Served from 5 March 2025 to 19 March 2025)
Mrs A Heath	
Mrs M Annett	
Mrs A Osbourne	
Mr S Sidgwick	
Mrs L Sidgwick	

Auditor	Chipchase Manners Chartered Accountants & statutory auditor 384 Linthorpe Road Middlesbrough TS5 6HA
Bankers	National Westminster Bank Plc 250 Bishopsgate London EC2M 4AA

Structure, governance and management

Governing document

The charity is governed by its Memorandum and Articles of Association.

Structure, governance and management *(continued)*

Governing body

The trustees, who are required under the Articles to serve as members of the charity, are elected at a full trustees' meeting and required to meet specifications concerning eligibility, personal competence, specialist skills and local availability.

Trustee-training

New trustees are inducted into the working environment of the charity, and also of the company as a registered charity, including trustees' policy and procedures.

Organisational management

The trustees meet monthly to determine the general policy of the charity and review its overall management and control for which they are legally responsible.

Risk management

The trustees have conducted their own review of the major risks to which the charity is exposed. External risks to funding will be mitigated by allowing for diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and activities

Objectives and aims

To promote and provide care opportunities for social development to adults with disabilities.

Strategic aim and objectives

The charity's strategic aim is the attainment of providing the best possible care, support and opportunities for adults with disabilities. The individuals that attend the centre can develop their social skills through interaction with large groups and other individuals.

Principal activity

The charity's principal activity continues to be the provision of care and opportunities for the social development to adults with disabilities.

Achievements and performance

Achievements and performance
We retain our good reputation with our Local Authority and NHS customers and our service users (Members).

All our customers are paying on a block basis and this negates the significant potential loss of income that Covid 19 and or other long term member absence would otherwise pose to the charity.

We have a good level of users and demand for our services is high.

Satisfaction levels from our Local Authority and NHS customers and our users remain high.

In the year in question we also attracted donations and grants from a number of individuals and organisations both financial and in kind and we are very grateful for their generosity.

We operated with a modest surplus of income for the year.

We have had input from established volunteers and we are grateful for all their help and support.

Public Benefit.

The trustees are delighted that the organisation has been able to continue to benefit disabled adults this year. Membership reduced slightly but remained high overall with 93 concurrent Members by the year end.

In 2024 we partnered with Pilotlight and with the benefit of a grant from Garfield Weston we examined our current business model and practices and planned for the years ahead with the support of leading industry experts.

Some of the tangible benefits of this process:

1. Additional staff to provide a better quality of service.

2. New job titles and additional roles to support our future plans.

3. Additional Trustees with specialist skills and experience in industry and further education.

4. A roadmap to be used as our "north star".

The new roadmap will ensure that we can effectively communicate our ambitions to all our stakeholders.

We partnered with students from Teesside University to design a new logo and website to further demonstrate our desire to forge forward with a fresh approach.

We have a new marketing strategy that recognises that grants and contracted services may no longer meet all our financial needs in terms of renewals of buildings and vehicles. We are now putting a much higher priority on corporate support and have begun to make links with large corporations.

We are in discussion with a local charity with similar objectives to ours and we anticipate that we will be sharing a building, for our mutual benefit, starting in 2025. This partnership has the potential to

become stronger in future years and may allow for collaborative grant and contract bidding and the pooling of resources.

Financial review

Financial Review

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between 3 and 6 months of the resources expended, which equates to between £351,345 and £702,690 in general funds.

At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant reduction in funding, in the medium term.

We continue with our commitments to our Landlords, Scope National, to reinstate the land and buildings back to the condition they were in in 1957.

Since then we have made alterations to the building that would need reinstating and additional buildings on the land that would require demolishing.

We have ring-fenced approximately £200,000 to ensure these commitments can be honoured and they should not be considered as part of normal reserves.

Investment powers, policy and performance.

The Trustees believe that cash deposits and the purchasing of stock market linked investment trusts are the most appropriate policies for investing funds. The portfolio is considered to be conservative risk. Other funds are held as cash deposits. This position is reviewed on a regular basis.

Plans for future periods

We have a plan to move our pricing model to banded charging that reflects the needs of the user instead of having a one price fits all model. We will be discussing this with our customers during 2025, with an anticipated start date of April 2026.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 company trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 13 November 2025 and signed on behalf of the board of trustees by:

Mrs M Annett
Chair of Trustees

Teesside Ability Support Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Teesside Ability Support Centre

Year ended 31 March 2025

Opinion

We have audited the financial statements of Teesside Ability Support Centre (the 'company') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 company's affairs as at 31 March 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;
- 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 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 respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in 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' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company 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 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 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:

The objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud or error. It is also our objective to obtain sufficient appropriate audit evidence regarding the risks we have assessed and respond as appropriate to them. Even though an audit is planned and performed in accordance with the ISAs (UK), an audit has an unavoidable risk that material misstatements in the financial statements may not be detected. In identifying and assessing the risk of material misstatement in respect of irregularities, including fraud, our audit procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company and the environment in which they operate.

- We obtained an understanding of how the charitable company ensures their compliance with the applicable legal and regulatory frameworks through inquiries to the management and those charged with ensuring such compliance within the charitable company. We corroborated our inquiries through a review of transactions within the financial statements that were linked to compliance with laws and regulations. We also reviewed any available board minutes.

- We assessed the susceptibility of the charitable company's financial statements to material misstatement with regards to how fraud might occur. Audit procedures performed by the team included:

- Identifying and assessing the effectiveness of controls the management of the charitable company has in place to detect and prevent possible fraud;

- Understanding how those involved with ensuring compliance considered and addressed the potential override of controls or undue influence over the financial reports;

- Challenging any major assumptions and judgements that the management used in any significant accounting estimates;

- Reviewing journal entries made with emphasis placed on those with unusual combinations and those around the accounting year end: and

- Assessing the extent of compliance with applicable laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

M Firth BA (Hons), FCA (Senior Statutory Auditor)

For and on behalf of
Chipchase Manners
Chartered Accountants & statutory auditor
384 Linthorpe Road
Middlesbrough
TS5 6HA

13 November 2025

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Bequest and voluntary income	5	8,722	30,745	39,467	72,931
Charitable activities	6	1,189,975	–	1,189,975	1,107,424
Investment income	7	13,206	–	13,206	10,134
Activities for generating funds	8	69,930	–	69,930	61,062
Total income		1,281,833	30,745	1,312,578	1,251,551
Expenditure					
Expenditure on charitable activities	9,10	(1,155,359)	(39,840)	(1,195,199)	(1,097,356)
Total expenditure		(1,155,359)	(39,840)	(1,195,199)	(1,097,356)
Net gains/(losses) on investments	12	5,539	–	5,539	(326)
Net income and net movement in funds		132,013	(9,095)	122,918	153,869
Reconciliation of funds					
Total funds brought forward		1,041,151	53,018	1,094,169	940,300
Total funds carried forward		1,173,164	43,923	1,217,087	1,094,169

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 15 to 28 form part of these financial statements.

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	17	414,047	365,286
Investments	18	77,954	72,270
		492,001	437,556
Current assets			
Raw materials	19	2,240	1,405
Debtors	20	121,538	98,913
Cash at bank and in hand		683,786	586,879
		807,564	687,197
Creditors: amounts falling due within one year	21	(82,478)	(30,584)
Net current assets		725,086	656,613
Total assets less current liabilities		1,217,087	1,094,169
Net assets		1,217,087	1,094,169
Funds of the charity			
Restricted funds		43,923	53,018
Unrestricted funds		1,173,164	1,041,151
Total charity funds	23	1,217,087	1,094,169

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 13 November 2025, and are signed on behalf of the board by:

M Annett

Mrs M Annett
Chair of Trustees

The notes on pages 15 to 28 form part of these financial statements.

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	122,918	153,869
Adjustments for:		
Depreciation of tangible fixed assets	49,712	47,788
Net gains/(losses) on investments	(5,539)	326
Dividends, interest and rents from investments	(135)	(462)
Other interest receivable and similar income	(13,071)	(9,672)
Interest payable and similar charges	1,005	549
Accrued (income)/expenses	(15,351)	2,593
Changes in:		
Raw materials	(835)	(82)
Trade and other debtors	(8,617)	34,614
Trade and other creditors	53,237	1,684
Cash generated from operations	183,324	231,207
Interest paid	(1,005)	(549)
Interest received	13,071	9,672
Net cash from operating activities	195,390	240,330
Cash flows from investing activities		
Dividends, interest and rents from investments	135	462
Purchase of tangible assets	(98,473)	(108,127)
Proceeds from sale of tangible assets	–	9,039
Purchases of other investments	(145)	(159)
Proceeds from sale of other investments	–	30,266
Net cash used in investing activities	(98,483)	(68,519)
Net increase in cash and cash equivalents	96,907	171,811
Cash and cash equivalents at beginning of year	586,879	415,068
Cash and cash equivalents at end of year	683,786	586,879

The notes on pages 15 to 28 form part of these financial statements.

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Acklam Road, Middlesbrough, TS5 4EG.

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 Companies Act 2006.

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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

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.

3. Accounting policies *(continued)*

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.

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.

3. Accounting policies *(continued)*

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.

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

Leasehold property	-	Straight line over the life of the lease
Plant and machinery	-	12% reducing balance
Motor vehicles	-	25% reducing balance

Leasehold properties are depreciated over the life of the lease.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

3. Accounting policies *(continued)*

Investments *(continued)*

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

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 company 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.

4. Limited by guarantee

Teesside Ability Support Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Bequest and voluntary income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	1,922	–	1,922
Legacies			
Bequests and legacies	–	–	–
Grants			
Grants	6,800	30,745	37,545
	8,722	30,745	39,467

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,334	–	1,334
Legacies			
Bequests and legacies	8,590	–	8,590
Grants			
Grants	–	63,007	63,007
	9,924	63,007	72,931

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Middlesbrough Day Care Block	643,575	643,575	600,626	600,626
Stockton Day Care Block	125,405	125,405	109,986	109,986
Dalby View Day Care Block	7,870	7,870	8,782	8,782
Direct Payments and other income	269,484	269,484	250,100	250,100
Transport income (members/fuel/rebate)	131,424	131,424	126,850	126,850
North Yorkshire Day Care Block	3,864	3,864	6,125	6,125
Hydropool income	8,353	8,353	4,955	4,955
	1,189,975	1,189,975	1,107,424	1,107,424

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Income from listed investments	135	135	462	462
Bank interest received	13,071	13,071	9,672	9,672
	13,206	13,206	10,134	10,134

8. Activities for generating funds

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	(5,690)	(5,690)
Other services and sales	61,617	61,617	56,875	56,875
Income from fundraising events	8,146	8,146	8,763	8,763
Miscellaneous income	167	167	1,114	1,114
	69,930	69,930	61,062	61,062

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Centre activities and subsistence	49,896	8,217	58,113
Centre maintenance and development	116,316	1,142	117,458
Care and development activities	731,390	4,148	735,538
Travelling and vehicle maintenance	45,648	–	45,648
Support costs	212,109	26,333	238,442
	1,155,359	39,840	1,195,199

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre activities and subsistence	51,835	6,863	58,698
Centre maintenance and development	93,780	6,948	100,728
Care and development activities	631,973	–	631,973
Travelling and vehicle maintenance	49,667	–	49,667
Support costs	249,625	6,665	256,290
	1,076,880	20,476	1,097,356

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Centre activities and subsistence	58,113	–	58,113	58,698
Centre maintenance and development	117,458	–	117,458	100,728
Care and development activities	735,538	–	735,538	631,973
Travelling and vehicle maintenance	45,648	–	45,648	49,667
Governance costs	–	238,442	238,442	256,290
	956,757	238,442	1,195,199	1,097,356

11. Analysis of support costs

	Support costs £	**Total 2025 £**	Total 2024 £
Staff costs	158,295	158,295	186,071
Premises	5,493	5,493	4,097
Communications and IT	11,147	11,147	6,788
General office	1,417	1,417	1,327
Finance costs	1,185	1,185	1,407
Governance costs	61,205	61,205	56,780
	238,742	238,742	256,470

12. Net gains/(losses) on investments

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fair value gain/(loss) on listed investments	5,539	5,539	804	804
Gains/(losses) on listed investments	–	–	(1,130)	(1,130)
	5,539	5,539	(326)	(326)

13. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	49,712	47,788
Loss on disposal of tangible fixed assets	–	5,690

14. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	5,700	5,400

15. Particulars of employees

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

	2025	2024
	£	£
Wages and salaries	784,026	724,090
Social security costs	62,343	54,261
Employer contributions to pension plans	25,046	22,843
	871,415	801,194

The average head count of employees during the year was 33 (2024: 33). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
All employees	33	33

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

16. Trustee remuneration and expenses

No salaries or wages have been paid to the trustees during the year. No trustee or employee was remunerated with more than £60,000 during the year.

During the year trustees were reimbursed a total of £3,439 for travel expenses incurred.

17. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Motor vehicles £	**Total £**
Cost				
At 1 April 2024	132,805	350,638	442,549	925,992
Additions	80,934	17,539	–	98,473
At 31 March 2025	213,739	368,177	442,549	1,024,465
Depreciation				
At 1 April 2024	2,755	246,999	310,952	560,706
Charge for the year	3,209	13,604	32,899	49,712
At 31 March 2025	5,964	260,603	343,851	610,418
Carrying amount				
At 31 March 2025	207,775	107,574	98,698	414,047
At 31 March 2024	130,050	103,639	131,597	365,286

18. Investments

	Listed investments £
Cost or valuation	
At 1 April 2024	72,270
Additions	145
Fair value movements	5,539
At 31 March 2025	77,954
Impairment	
At 1 April 2024 and 31 March 2025	
Carrying amount	
At 31 March 2025	77,954
At 31 March 2024	72,270

All investments shown above are held at valuation.

Financial assets held at fair value

Listed investments are measured at their fair value at the year end.

19. Stocks

	2025 £	2024 £
Finished Goods	2,240	1,405

20. Debtors

	2025	2024
	£	£
Trade debtors	98,466	92,947
Prepayments and accrued income	23,072	5,966
	121,538	98,913

21. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	54,578	2,101
Accruals and deferred income	6,944	8,287
Social security and other taxes	13,739	13,050
Other creditors	7,217	7,146
	82,478	30,584

22. Pensions and other post retirement benefits

The amounts recognised in income or expenditure as an expense in relation to defined contribution plans was £25,046 (2024: £22,843).

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Gains and losses	At 31 March 2025
	£	£	£	£	£
General funds	867,195	1,281,833	(1,155,359)	5,539	999,208
Fixed asset fund	173,956	–	–	–	173,956
	1,041,151	1,281,833	(1,155,359)	5,539	1,173,164

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	755,857	1,188,544	(1,076,880)	(326)	867,195
Fixed asset fund	173,956	–	–	–	173,956
	929,813	1,188,544	(1,076,880)	(326)	1,041,151

23. Analysis of charitable funds *(continued)*

Purposes of unrestricted funds

The general funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds to enable the charity to fufil its objectives, to meet existing commitments and to provide a reasonable working capital base.

The fixed asset fund has been setup to assist in identifying those funds that are not free funds and represent the cost of tangible assets that the charity has committed to purchasing from funds designated for that purpose.

Restricted funds

	At 1 April 2024	Income	Expenditure	Gains and losses	**At 31 March 2025**
	£	£	£	£	£
Restricted funds	53,018	30,745	(39,840)	–	43,923

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
Restricted funds	10,487	63,007	(20,476)	–	53,018

23. Analysis of charitable funds *(continued)*

	At 1 April 2024	Fund receipts	Fund expenditure	At 31 March 2025
	£	£	£	£
The Boshier-Hinton Foundation	8	–	8	–
Sport grant	900	–	900	–
Bruce Wake Charitable Trust	279	–	279	–
Screwfix	4	–	4	–
Tees Valley Community Foundation	1,610	–	1,238	372
Garfield Weston/Pilotlight	5,851	5,000	6,262	4,589
The Klahr Charitable Trust	142	–	142	–
The Catherine Cookson Charitable Trust	213	–	213	–
The Morrisons Foundation	895	–	–	895
Tesco Groundwork	1,000	–	397	603
Stokesley Masonic Lodge	–	1,000	1,000	–
The Teesside Charity	–	6,078	6,078	–
National Lottery	–	18,667	14,000	4,667
Jack Brunton Charitable Trust	2,297	–	287	2,010
The Teesside Charity Golden Giveaway	1,340	–	168	1,172
Bruce Wake Charitable Trust	912	–	114	798
Laura Hughes	2,392	–	310	2,082
Acklam Community Council	175	–	40	135
The Edward Gosling Foundation	8,750	–	2,100	6,650
Garfield Weston Foundation	8,750	–	2,100	6,650
The Clothworkers	17,500	–	4,200	13,300
	53,018	30,745	39,840	43,923

Purposes of restricted funds

The purpose of The Boshier-Hinton Foundation Trust fund is to purchase devices and subscriptions that aided members to socially distance during Coronavirus lockdowns.

The purpose of the Sport Grant fund is to purchase sporting goods and fund sporting activities and related training for charity staff.

The purpose of the Screwfix fund is to purchase gardening supplies and equipment.

The purpose of the Tees Valley Community Foundation fund is to purchase computer equipment and the printing of newsletters.

The purpose of the Garfield Weston/Pilot Light fund is to produce communications for members and staff about changes to the charity's strategy. The fund will also cover staff training costs that are required relating to this change in strategy.

The purpose of the The Klahr Charitable Trust fund is to purchase sensory equipment for the main centre.

The purpose of the The Catherine Cookson Charitable Trust fund is to purchase art supplies and books.

23. Analysis of charitable funds *(continued)*

The purpose of the The Morrisons Foundation fund is to purchase a new Acheever Bed.

The purpose of the Tesco Groundwork fund is to purchase sensory equipment at the hub.

The purpose of the Stokesley Masonic Lodge fund is to purchase sensory equipment and craft activities.

The purpose of the Teesside Charity fund is to purchase a mobile projector.

The purpose of the National Lottery fund is to subsidise the employment costs of a new staff member.

The purpose of The Edward Gosling Foundation fund is to fund the purchase of a new minibus for the charity to provide travel to its users.

The purpose of the Garfield Weston Foundation fund is to fund the purchase of a new minibus for the charity to provide travel to its users.

The purpose of The Clothworkers fund is to fund the purchase of a new minibus for the charity to provide travel to its users.

The purpose of the Asda Foundation fund is to fund a Christmas party for the members.

The purpose of The Teesside Charity fund is to fund a Christmas party for the members.

The purpose of the Jack Brunton Charitable Trust fund is to purchase trampolines and other associated equipment.

The purpose of The Teesside Charity Golden Giveaway fund is to purchase trampolines and other associated equipment.

The purpose of the Bruce Wake Charitable Trust fund is to purchase trampolines and other associated equipment.

The purpose of the Laura Hughes fund is to purchase an ability swing for the centre.

The purpose of the Acklam Community Council fund is to fund the purchase of a new minibus for the charity to provide travel to its users.

The purpose of The Edward Gosling Foundation fund is to fund the purchase of a new minibus for the charity to provide travel to its users.

The purpose of the Garfield Weston Foundation fund is to fund the purchase of a new minibus for the charity to provide travel to its users.

The purpose of The Clothworkers fund is to fund the purchase of a new minibus for the charity to provide travel to its users.

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	381,251	32,796	414,047
Investments	77,954	–	77,954
Current Assets	796,437	11,127	807,564
Creditors less than 1 year	(82,478)	–	(82,478)
Net assets	1,173,164	43,923	1,217,087

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	323,171	42,115	365,286
Investments	72,270	–	72,270
Current Assets	676,294	10,903	687,197
Creditors less than 1 year	(30,584)	–	(30,584)
Net assets	1,041,151	53,018	1,094,169

25. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	**At 31 Mar 2025 £**
Cash at bank and in hand	586,879	96,907	683,786

26. Related parties

During the year £3,348 (2024: £4,194) was paid to a connected company of which a trustee is a director. The amounts were paid in relation to training services and are deemed to have been made at arms length.

The following pages do not form part of the financial statements.

Teesside Ability Support Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Bequest and voluntary income		
Donations	1,922	1,334
Bequests and legacies	–	8,590
Grants	37,545	63,007
	39,467	72,931
Charitable activities		
Middlesbrough Day Care Block	643,575	600,626
Stockton Day Care Block	125,405	109,986
Dalby View Day Care Block	7,870	8,782
Direct Payments and other income	269,484	250,100
Transport income (members/fuel/rebate)	131,424	126,850
North Yorkshire Day Care Block	3,864	6,125
Hydropool income	8,353	4,955
	1,189,975	1,107,424
Investment income		
Income from listed investments	135	462
Bank interest received	13,071	9,672
	13,206	10,134
Activities for generating funds		
Gain on disposal of tangible fixed assets held for charity's own use	–	(5,690)
Other services and sales	61,617	56,875
Income from fundraising events	8,146	8,763
Miscellaneous income	167	1,114
	69,930	61,062
Total income	1,312,578	1,251,551

	2025 £	2024 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	(784,026)	(724,090)
Employer's NIC	(62,343)	(54,261)
Pension costs	(25,046)	(22,843)
Rent	(29,184)	(27,924)
Rates and water	(5,893)	(5,623)
Light and heat	(29,135)	(22,140)
Repairs and maintenance	(25,907)	(19,928)
Insurance	(5,493)	(4,097)
Other motor/travel costs	(45,648)	(49,667)
Legal and professional fees	(11,193)	(8,992)
Telephone	(5,716)	(4,329)
Other office costs	(28,756)	(26,440)
Depreciation	(49,712)	(47,788)
Impairment	(180)	(858)
Other interest payable and similar charges	(1,005)	(549)
Training and holiday expenses	(6,517)	(10,840)
Canteen expenditure	(68,654)	(56,365)
Staff training, recruitment and clothing	(10,791)	(10,622)
	(1,195,199)	(1,097,356)
Total expenditure	(1,195,199)	(1,097,356)
Net gains/(losses) on investments		
Fair value gain/(loss) on listed investments	5,539	804
Gains/(losses) on listed investments	–	(1,130)
	5,539	(326)
Net income	122,918	153,869

TEESSIDE ABILITY SUPPORT CENTRE

England & Wales - Charity number 508551

Accounts

COMPANY REGISTRATION NUMBER: 01417036

CHARITY REGISTRATION NUMBER: 508551

Teesside Ability Support Centre

Company Limited by Guarantee

Financial Statements

31 March 2024

CHIPCHASE MANNERS
Chartered Accountants & statutory auditor
384 Linthorpe Road
Middlesbrough
TS5 6HA

Teesside Ability Support Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Teesside Ability Support Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Teesside Ability Support Centre
Charity registration number	508551
Company registration number	01417036
Principal office and registered office	Acklam Road Middlesbrough TS5 4EG

The trustees

Mr W Mason	
Mrs L Magson	(Appointed 1 September 2023)
Mrs A Heath	
Mrs M Annett	
Mr M Nelson	(Resigned 31 August 2023)
Mr V Farrell	(Resigned 30 September 2023)
Mrs A Osbourne	
Mr S Sidgwick	
Mrs L Sidgwick	

Auditor	Chipchase Manners Chartered Accountants & statutory auditor 384 Linthorpe Road Middlesbrough TS5 6HA
Bankers	National Westminster Bank Plc 250 Bishopsgate London EC2M 4AA

Structure, governance and management

Governing document

The charity is governed by its Memorandum and Articles of Association.

Structure, governance and management *(continued)*

Governing body

The trustees, who are required under the Articles to serve as members of the charity, are elected at a full trustees' meeting and required to meet specifications concerning eligibility, personal competence, specialist skills and local availability.

Trustee-training

New trustees are inducted into the working environment of the charity, and also of the company as a registered charity, including trustees' policy and procedures.

Organisational management

The trustees meet monthly to determine the general policy of the charity and review its overall management and control for which they are legally responsible.

Risk management

The trustees have conducted their own review of the major risks to which the charity is exposed. External risks to funding will be mitigated by allowing for diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and activities

Objectives and aims

To promote and provide care opportunities for social development to adults with disabilities.

Strategic aim and objectives

The charity's strategic aim is the attainment of providing the best possible care, support and opportunities for adults with disabilities. The individuals that attend the centre can develop their social skills through interaction with large groups and other individuals.

Principal activity

The charity's principal activity continues to be the provision of care and opportunities for the social development to adults with disabilities.

Achievements and performance

Achievements and performance

In early 2023 we secured a five-year contract, on a block basis, with our biggest Local Authority Customer, this provides financial security and gives us the confidence to make longer-term plans. We retain our good reputation with our Local Authority and NHS customers and our service users (Members)

All our customers are paying on a block basis and this negates the significant potential loss of income that Covid 19 and or other long term member absence would otherwise pose to the charity.

We have a consistent level of users and demand for our services is high, we are near capacity, for users with greater needs, and have established a waiting list.

Satisfaction levels from our Local Authority and NHS customers and our users remain high.

In the year in question we also attracted donations and grants from a number of individuals and organisations both financial and in kind and we are very grateful for their generosity.

We operated with a surplus of income for the year and this was pleasing.

We have had input from established volunteers and we are grateful for all their help and support. For example gardening maintenance and help with producing our newsletter.

Public Benefit

The trustees are delighted that the organisation has been able to continue to benefit disabled adults this year. Membership remained high with 104 concurrent Members by the year end.

Financial review

Financial Review

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between 3 and 6 months of the resources expended, which equates to between £280,106 to £560,212 in general funds. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant reduction in funding, in the medium term.

We have made legally binding dilapidations commitments to our Landlords, Scope National, to reinstate the land and building back to the condition they were in in 1957.

Since then we have made alterations to the building that would need reinstating and additional buildings on the land that would require demolishing.

We have ring-fenced £200,000 to ensure these commitments can be honored and they should not be considered as part of normal reserves.

Investment powers, policy and performance

The Trustees believe that cash deposits and the purchasing of stock market linked investment trusts are the most appropriate policies for investing funds. The portfolio is considered to be conservative risk. Other funds are held as cash deposits. This position is reviewed on a regular basis.

Plans for future periods

The charity has partnered with Pilotlight and is now receiving strategic business support to drive sustainable growth.

The partnership between Teesside Ability Support Centre, Pilotlight, and the Garfield Weston Foundation marks a significant milestone in our journey towards growth and innovation. By leveraging the knowledge and experience of business experts, we aim to solidify our position as a leading force in empowering individuals with disabilities and driving positive change in the community.

The work with Pilotlight is expected to produce a new business plan, vision, mission statement and the exploration of new avenues for grant generation and other income streams with our users, staff and other stakeholders.

The trustees continue to utilise the remaining bequest monies that were received in 2019 for the benefit of Members.

The Charity plans to continue the activities outlined above in the coming year subject to continued satisfactory funding arrangements.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 company trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18 December 2024 and signed on behalf of the board of trustees by:

Mrs M Annett
Chair of Trustees

Teesside Ability Support Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Teesside Ability Support Centre

Year ended 31 March 2024

Opinion

We have audited the financial statements of Teesside Ability Support Centre (the 'company') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 company's affairs as at 31 March 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;
- 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 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 respect to going concern are described in the relevant sections of this report.

Emphasis of matter

The comparative figures were not audited.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in 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' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company 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 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 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:

The objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud or error. It is also our objective to obtain sufficient appropriate audit evidence regarding the risks we have assessed and respond as appropriate to them. Even though an audit is planned and performed in accordance with the ISAs (UK), an audit has an unavoidable risk that material misstatements in the financial statements may not be detected. In identifying and assessing the risk of material misstatement in respect of irregularities, including fraud, our audit procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company and the environment in which they operate.

- We obtained an understanding of how the charitable company ensures their compliance with the applicable legal and regulatory frameworks through inquiries to the management and those charged with ensuring such compliance within the charitable company. We corroborated our inquiries through a review of transactions within the financial statements that were linked to compliance with laws and regulations. We also reviewed any available board minutes.

- We assessed the susceptibility of the charitable company's financial statements to material misstatement with regards to how fraud might occur. Audit procedures performed by the team included:

- Identifying and assessing the effectiveness of controls the management of the charitable company has in place to detect and prevent possible fraud;

- Understanding how those involved with ensuring compliance considered and addressed the potential override of controls or undue influence over the financial reports;

- Challenging any major assumptions and judgements that the management used in any significant accounting estimates;

- Reviewing journal entries made with emphasis placed on those with unusual combinations and those around the accounting year end: and

- Assessing the extent of compliance with applicable laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

M Firth BA (Hons), FCA (Senior Statutory Auditor)

For and on behalf of
Chipchase Manners
Chartered Accountants & statutory auditor
384 Linthorpe Road
Middlesbrough
TS5 6HA

18 December 2024

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Bequest and voluntary income	5	9,924	63,007	72,931	12,264
Charitable activities	6	1,107,424	–	1,107,424	981,643
Investment income	7	10,134	–	10,134	3,426
Activities for generating funds	8	61,062	–	61,062	52,273
Total income		1,188,544	63,007	1,251,551	1,049,606
Expenditure					
Expenditure on charitable activities	9,10	(1,076,880)	(20,476)	(1,097,356)	(1,005,145)
Total expenditure		(1,076,880)	(20,476)	(1,097,356)	(1,005,145)
Net losses on investments	12	(326)	–	(326)	(4,556)
Net income and net movement in funds		111,338	42,531	153,869	39,905
Reconciliation of funds					
Total funds brought forward		929,813	10,487	940,300	900,395
Total funds carried forward		1,041,151	53,018	1,094,169	940,300

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 15 to 28 form part of these financial statements.

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	18	365,286	313,986
Investments	19	72,270	102,703
		437,556	416,689
Current assets			
Stocks	20	1,405	1,323
Debtors	21	98,913	133,527
Cash at bank and in hand		586,879	415,068
		687,197	549,918
Creditors: amounts falling due within one year	22	(30,584)	(26,307)
Net current assets		656,613	523,611
Total assets less current liabilities		1,094,169	940,300
Net assets		1,094,169	940,300
Funds of the charity			
Restricted funds		53,018	10,487
Unrestricted funds		1,041,151	929,813
Total charity funds	24	1,094,169	940,300

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2024, and are signed on behalf of the board by:

Margaret Annett

Mrs M Annett
Chair of Trustees

The notes on pages 15 to 28 form part of these financial statements.

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	153,869	39,905
Adjustments for:		
Depreciation of tangible fixed assets	47,788	41,610
Net losses on investments	326	4,556
Dividends, interest and rents from investments	(462)	(909)
Other interest receivable and similar income	(9,672)	(2,517)
Interest payable and similar charges	549	421
Accrued expenses	2,593	265
Changes in:		
Stocks	(82)	(114)
Trade and other debtors	34,614	(59,342)
Trade and other creditors	1,684	(7,408)
Cash generated from operations	231,207	16,467
Interest paid	(549)	(421)
Interest received	9,672	2,517
Net cash from operating activities	240,330	18,563
Cash flows from investing activities		
Dividends, interest and rents from investments	462	909
Purchase of tangible assets	(108,127)	(5,941)
Proceeds from sale of tangible assets	9,039	–
Purchases of other investments	(159)	(17,177)
Proceeds from sale of other investments	30,266	16,444
Net cash used in investing activities	(68,519)	(5,765)
Net increase in cash and cash equivalents	171,811	12,798
Cash and cash equivalents at beginning of year	415,068	402,270
Cash and cash equivalents at end of year	586,879	415,068

The notes on pages 15 to 28 form part of these financial statements.

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Acklam Road, Middlesbrough, TS5 4EG.

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 Companies Act 2006.

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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

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.

3. Accounting policies *(continued)*

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.

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.

3. Accounting policies *(continued)*

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.

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

Leasehold property	-	Straight line over the life of the lease
Plant and machinery	-	12% reducing balance
Motor vehicles	-	25% reducing balance

Leasehold properties are depreciated over the life of the lease.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

3. Accounting policies *(continued)*

Investments *(continued)*

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

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 company 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.

4. Limited by guarantee

Teesside Ability Support Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Bequest and voluntary income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	1,334	–	1,334
Legacies			
Bequests and legacies	8,590	–	8,590
Grants			
Grants	–	63,007	63,007
	9,924	63,007	72,931

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	3,764	–	3,764
Legacies			
Bequests and legacies	–	–	–
Grants			
Grants	5,500	3,000	8,500
	9,264	3,000	12,264

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Middlesbrough Day Care Block	600,626	600,626	550,062	550,062
Stockton Day Care Block	109,986	109,986	96,049	96,049
Dalby View Day Care Block	8,782	8,782	7,843	7,843
Direct Payments and other income	250,100	250,100	210,273	210,273
Transport income (members/fuel/rebate)	126,850	126,850	112,381	112,381
North Yorkshire Day Care Block	6,125	6,125	5,035	5,035
Hydropool income	4,955	4,955	–	–
	1,107,424	1,107,424	981,643	981,643

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Income from listed investments	462	462	909	909
Bank interest received	9,672	9,672	2,517	2,517
	10,134	10,134	3,426	3,426

8. Activities for generating funds

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets held for charity's own use	(5,690)	(5,690)	–	–
Other services and sales	56,875	56,875	47,281	47,281
Income from fundraising events	8,763	8,763	4,913	4,913
Miscellaneous income	1,114	1,114	79	79
	61,062	61,062	52,273	52,273

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Centre activities and subsistence	51,835	6,863	58,698
Centre maintenance and development	93,780	6,948	100,728
Care and development activities	631,973	–	631,973
Travelling and vehicle maintenance	49,667	–	49,667
Support costs	249,625	6,665	256,290
	1,076,880	20,476	1,097,356

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre activities and subsistence	51,877	2,855	54,732
Centre maintenance and development	104,586	1,956	106,542
Care and development activities	613,283	–	613,283
Travelling and vehicle maintenance	56,923	–	56,923
Support costs	172,922	743	173,665
	999,591	5,554	1,005,145

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Centre activities and subsistence	58,698	–	58,698	54,732
Centre maintenance and development	100,728	–	100,728	106,542
Care and development activities	631,973	–	631,973	613,283
Travelling and vehicle maintenance	49,667	–	49,667	56,923
Governance costs	–	256,290	256,290	173,665
	841,066	256,290	1,097,356	1,005,145

11. Analysis of support costs

	Support costs £	**Total 2024 £**	Total 2023 £
Staff costs	186,071	186,071	112,747
Premises	4,097	4,097	4,813
Communications and IT	6,788	6,788	5,979
General office	1,327	1,327	1,326
Finance costs	549	549	421
Governance costs	50,033	50,033	48,379
	248,865	248,865	173,665

12. Net losses on investments

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Fair value gain/(loss) on listed investments	804	804	(695)	(695)
Gains/(losses) on listed investments	(1,130)	(1,130)	(3,861)	(3,861)
	(326)	(326)	(4,556)	(4,556)

13. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	47,788	41,610
Loss on disposal of tangible fixed assets	5,690	–

14. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	3,400	–

15. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	–	3,240

16. Particulars of employees

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

	2024	2023
	£	£
Wages and salaries	724,090	637,305
Social security costs	54,261	48,053
Employer contributions to pension plans	22,843	18,512
	801,194	703,870

The average head count of employees during the year was 33 (2023: 30). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
All employees	33	30

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

17. Trustee remuneration and expenses

No salaries or wages have been paid to the trustees during the year. No trustee or employee was remunerated with more than £60,000 during the year.

During the year 2 trustees were reimbursed a total of £696 for travel expenses incurred.

18. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Motor vehicles £	**Total £**
Cost				
At 1 April 2023	131,830	383,548	402,436	917,814
Additions	975	25,674	81,478	108,127
Disposals	–	(58,584)	(41,365)	(99,949)
At 31 March 2024	132,805	350,638	442,549	925,992
Depreciation				
At 1 April 2023	–	283,543	320,285	603,828
Charge for the year	2,755	14,493	30,540	47,788
Disposals	–	(51,037)	(39,873)	(90,910)
At 31 March 2024	2,755	246,999	310,952	560,706
Carrying amount				
At 31 March 2024	130,050	103,639	131,597	365,286
At 31 March 2023	131,830	100,005	82,151	313,986

19. Investments

	Listed investments £
Cost or valuation	
At 1 April 2023	102,703
Additions	159
Disposals	(31,396)
Fair value movements	804
At 31 March 2024	72,270
Impairment	
At 1 April 2023 and 31 March 2024	
Carrying amount	
At 31 March 2024	72,270
At 31 March 2023	102,703

All investments shown above are held at valuation.

Financial assets held at fair value

Listed investments are measured at their fair value at the year end.

20. Stocks

	2024	2023
	£	£
Finished Goods	1,405	1,323

21. Debtors

	2024	2023
	£	£
Trade debtors	92,947	131,055
Prepayments and accrued income	5,966	2,472
	98,913	133,527

22. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,101	2,674
Accruals and deferred income	8,287	5,694
Social security and other taxes	13,050	10,436
Other creditors	7,146	7,503
	30,584	26,307

23. Pensions and other post retirement benefits

The amounts recognised in income or expenditure as an expense in relation to defined contribution plans was £23,559 (2023: £18,512).

24. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	755,857	1,188,544	(1,076,880)	(326)	867,195
Fixed asset fund	173,956	–	–	–	173,956
	929,813	1,188,544	(1,076,880)	(326)	1,041,151

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	713,398	1,046,606	(999,591)	(4,556)	755,857
Fixed asset fund	173,956	–	–	–	173,956
	887,354	1,046,606	(999,591)	(4,556)	929,813

Purposes of unrestricted funds

The general funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds to enable the charity to fufil its objectives, to meet existing commitments and to provide a reasonable working capital base.

The fixed asset fund has been setup to assist in identifying those funds that are not free funds and represent the cost of tangible assets to be purchased by the charity from funds designated for that purpose.

Restricted funds

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
Restricted funds	10,487	63,007	(20,476)	–	53,018

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 2023
	£	£	£	£	£
Restricted funds	13,041	3,000	(5,554)	–	10,487

24. Analysis of charitable funds *(continued)*

	At 1 April 2023 £	Fund receipts £	Fund expenditure £	At 31 March 2024 £
The Boshier-Hinton Foundation	256	–	248	8
Sport Grant	900	–	–	900
Jack Brunton Charitable Trust	2,625	–	328	2,297
The Teesside Charity Golden Giveaway - Jane Dec 2021	1,531	–	191	1,340
Bruce Wake Charitable Trust	1,321	–	130	1,191
ScrewFix	4	–	–	4
Tees Valley Community Foundation	96	–	–	96
Peter Harrison Foundation	1,020	–	1,020	–
Laura Hughes	2,734	–	342	2,392
Tees Valley Community Foundation	–	2,500	986	1,514
Garfield Weston/Pilot Light	–	6,500	649	5,851
The Klahr Charitable Trust	–	500	358	142
The Catherine Cookson Charitable Trust	–	600	387	213
The Morrisons Foundation	–	6,857	5,962	895
Tesco Groundwork	–	1,000	–	1,000
Acklam Community Council	–	200	25	175
The Jack Brunton Charitable Trust	–	2,000	2,000	–
The Rothley Trust	–	1,400	1,400	–
Hudson Charitable Trust	–	300	300	–
Cash Donation - Lizzie	–	150	150	–
The Edward Gosling Foundation	–	10,000	1,250	8,750
Garfield Weston Foundation	–	10,000	1,250	8,750
The Clothworkers	–	20,000	2,500	17,500
Asda Foundation	–	400	400	–
The Teesside Charity	–	600	600	–
	10,487	63,007	20,476	53,018

Purposes of restricted funds

The purpose of The Boshier-Hinton Foundation Trust fund is to purchase devices and subscriptions that aided members to socially distance during Coronavirus lockdowns.

The purpose of the Sport Grant fund is to purchase sporting goods and fund sporting activities and related training for charity staff.

The purpose of the Jack Brunton Charitable Trust fund is to purchase trampolines and other associated equipment.

The purpose of The Teesside Charity Golden Giveaway fund is to purchase trampolines and other associated equipment.

The purpose of the Bruce Wake Charitable Trust fund is to purchase trampolines and other associated equipment.

24. Analysis of charitable funds *(continued)*

The purpose of the Screwfix fund is to purchase gardening supplies and equipment.

The purpose of the Tees Valley Community Foundation fund is to purchase computer equipment and the printing of newsletters.

The purpose of the Peter Harrison Foundation fund is to fund activities for the members.

The purpose of the Laura Hughes fund is to purchase an ability swing for the centre.

The purpose of the Tees Valley Community Foundation 2 fund is to purchase gardening supplies and equipment.

The purpose of the Garfield Weston/Pilot Light fund is to produce communications for members and staff about changes to the charity's strategy. The fund will also cover staff training costs that are required relating to this change in strategy.

The purpose of the The Klahr Charitable Trust fund is to purchase sensory equipment for the main centre.

The purpose of the The Catherine Cookson Charitable Trust fund is to purchase art supplies and books.

The purpose of the The Morrisons Foundation fund is to purchase a new Acheever Bed.

The purpose of the Tesco Groundwork fund is to purchase sensory equipment at the hub.

The purpose of the Acklam Community Council fund is to fund the purchase of a new minibus for the charity to provide travel to its users.

The purpose of The Jack Brunton Charitable Trust is to fund activities for the members.

The purpose of The Rothley Trust fund is to fund activities for the members.

The purpose of the Hudson Charitable Trust fund is to fund activities for the members.

The purpose of the Cash Donations fund is to fund activities for the members.

The purpose of The Edward Gosling Foundation fund is to fund the purchase of a new minibus for the charity to provide travel to its users.

The purpose of the Garfield Weston Foundation fund is to fund the purchase of a new minibus for the charity to provide travel to its users.

The purpose of The Clothworkers fund is to fund the purchase of a new minibus for the charity to provide travel to its users.

The purpose of the Asda Foundation fund is to fund a Christmas party for the members.

The purpose of The Teesside Charity fund is to fund a Christmas party for the members.

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	323,171	42,115	365,286
Investments	72,270	–	72,270
Current Assets	676,294	10,903	687,197
Creditors less than 1 year	(30,584)	–	(30,584)
Net assets	1,041,151	53,018	1,094,169

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	408,757	7,932	416,689
Investments	–	–	–
Current Assets	547,363	2,555	549,918
Creditors less than 1 year	(26,307)	–	(26,307)
Net assets	929,813	10,487	940,300

26. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	**At 31 Mar 2024 £**
Cash at bank and in hand	415,068	171,811	586,879

27. Related parties

During the year £4,194 (2023: £6,120) was paid to a connected company of which a trustee is a director. The amounts were paid in relation to training services and are deemed to have been made at arms length.

The following pages do not form part of the financial statements.

Teesside Ability Support Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Bequest and voluntary income		
Donations	1,334	3,764
Bequests and legacies	8,590	–
Grants	63,007	8,500
	72,931	12,264
Charitable activities		
Middlesbrough Day Care Block	600,626	550,062
Stockton Day Care Block	109,986	96,049
Dalby View Day Care Block	8,782	7,843
Direct Payments and other income	250,100	210,273
Transport income (members/fuel/rebate)	126,850	112,381
North Yorkshire Day Care Block	6,125	5,035
Hydropool income	4,955	–
	1,107,424	981,643
Investment income		
Income from listed investments	462	909
Bank interest received	9,672	2,517
	10,134	3,426
Activities for generating funds		
Gain on disposal of tangible fixed assets held for charity's own use	(5,690)	–
Other services and sales	56,875	47,281
Income from fundraising events	8,763	4,913
Miscellaneous income	1,114	79
	61,062	52,273
Total income	1,251,551	1,049,606

Teesside Ability Support Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	(724,090)	(637,305)
Employer's NIC	(54,261)	(48,053)
Pension costs	(22,843)	(18,512)
Rent	(27,924)	(27,516)
Rates and water	(5,623)	(3,885)
Light and heat	(22,140)	(5,120)
Repairs and maintenance	(19,928)	(47,438)
Insurance	(4,097)	(4,813)
Other motor/travel costs	(49,667)	(56,923)
Legal and professional fees	(8,992)	(6,770)
Telephone	(4,329)	(3,950)
Other office costs	(26,440)	(23,909)
Depreciation	(47,788)	(41,610)
Impairment	(858)	–
Other interest payable and similar charges	(549)	(421)
Training and holiday expenses	(10,840)	(8,376)
Canteen expenditure	(56,365)	(53,948)
Staff training, recruitment and clothing	(10,622)	(16,596)
	(1,097,356)	(1,005,145)
Total expenditure	(1,097,356)	(1,005,145)
Net losses on investments		
Fair value gain/(loss) on listed investments	804	(695)
Gains/(losses) on listed investments	(1,130)	(3,861)
	(326)	(4,556)
Net income	153,869	39,905

	2024 £	2023 £
Expenditure on charitable activities		
Centre activities and subsistence		
Activities undertaken directly		
Training and centre holiday expenses	(10,840)	(8,376)
Canteen expenditure	(47,858)	(46,356)
	(58,698)	(54,732)
Centre maintenance and development		
Activities undertaken directly		
Satellite centres rent	(27,924)	(27,516)
Rates & water	(5,623)	(3,885)
Light & heat	(22,140)	(5,120)
Repairs & maintenance	(19,928)	(47,438)
Other office costs	(25,113)	(22,583)
	(100,728)	(106,542)
Care and development activities		
Activities undertaken directly		
Wages/salaries	(559,453)	(534,650)
Employer's NIC	(38,821)	(38,086)
Pension costs	(16,849)	(18,388)
Staff expenses	(6,228)	(5,563)
Staff training, recruitment and clothing	(10,622)	(16,596)
	(631,973)	(613,283)
Travelling and vehicle maintenance		
Activities undertaken directly		
Travel and vehicle expenses	(49,667)	(56,923)
Governance costs		
Wages and salaries	(164,637)	(102,655)
Employer's NIC	(15,440)	(9,967)
Pension costs	(5,994)	(124)
Insurance	(4,097)	(4,813)
Accountancy fees	–	(3,420)
Carried forward	(190,168)	(120,979)

	2024 £	2023 £
Brought forward	(190,168)	(120,979)
Audit fees	(5,400)	–
Legal and professional fees	(2,553)	(2,663)
Committee expenses	(1,039)	(687)
Telephone	(4,329)	(3,950)
Printing, postage and stationery	(1,327)	(1,326)
Depreciation	(47,788)	(41,610)
Bad debts	(858)	–
Bank charges	(549)	(421)
Computer costs	(2,279)	(2,029)
	(256,290)	(173,665)
Expenditure on charitable activities	(1,097,356)	(1,005,145)

TEESSIDE ABILITY SUPPORT CENTRE

England & Wales - Charity number 508551

Accounts

COMPANY REGISTRATION NUMBER: 01417036

CHARITY REGISTRATION NUMBER: 508551

Teesside Ability Support Centre

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

CHIPCHASE MANNERS
Chartered Accountants
384 Linthorpe Road
Middlesbrough
TS5 6HA

Teesside Ability Support Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Teesside Ability Support Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Teesside Ability Support Centre
Charity registration number	508551
Company registration number	01417036
Principal office and registered office	Acklam Road Middlesbrough TS5 4EG

The trustees

Mr W Mason	
Mrs A Heath	
Mrs M Annett	
Mr M Nelson	
Mr V Farrell	
Mr D B I Nicholson	(Resigned 10 May 2022)
Mrs A Osbourne	
Mr S Sidgwick	
Mrs L Sidgwick	

Independent examiner	Martin Firth BA (Hons), FCA

Structure, governance and management

Governing document

The charity is governed by its Memorandum and Articles of Association.

Governing body

The trustees, who are required under the Articles to serve as members of the charity, are elected at a full trustees' meeting and required to meet specifications concerning eligibility, personal competence, specialist skills and local availability.

Trustee-training

New trustees are inducted into the working environment of the charity, and also of the company as a registered charity, including trustees' policy and procedures.

Structure, governance and management *(continued)*

Organisational management

The trustees meet monthly to determine the general policy of the charity and review its overall management and control for which they are legally responsible.

Risk management

The trustees have conducted their own review of the major risks to which the charity is exposed. External risks to funding will be mitigated by allowing for diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and activities

Objectives and aims

To promote and provide care opportunities for social development to adults with disabilities.

Strategic aim and objectives

The charity's strategic aim is the attainment of providing the best possible care, support and opportunities for adults with disabilities. The individuals that attend the centre can develop their social skills through interaction with large groups and other individuals.

Principal activity

The charity's principal activity continues to be the provision of care and opportunities for the social development to adults with disabilities.

Achievements and performance

Achievements and performance

In early 2023 we secured a five-year contract, on a block basis, with our biggest Local Authority Customer, this provides financial security and gives us the confidence to make longer-term plans. We retain our good reputation with our Local Authority and NHS customers and our service users (Members)

All our customers are paying on a block basis and this negates the significant potential loss of income that Covid 19 and or other long term member absence would otherwise pose to the charity.

We have a consistent level of users and demand for our services is high, we are at capacity, for users with greater needs and have established a waiting list.

In the year in question we also attracted donations and grants from a number of individuals and organisations both financial and in kind and we are very grateful for their generosity.

We have had input from established volunteers and we are grateful for all their help and support. For example gardening maintenance and help with producing our newsletter.

Public Benefit

The trustees are delighted that the organisation has been able to continue to benefit disabled adults this year. Membership remained high with 104 concurrent Members by the year end.

Financial review

Financial Review

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between 3 and 6 months of the resources expended, which equates to £232,453 to £464,906 in general funds. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant reduction in funding, in the medium term.

Investment powers, policy and performance

The Trustees believe that cash deposits and the purchasing of stock market linked investment trusts are the most appropriate policies for investing funds. The portfolio is considered to be conservative risk. Other funds are held as cash deposits. This position is reviewed on a regular basis.

Plans for future periods

The charity has partnered with Pilotlight and will be receiving strategic business support to drive sustainable growth. Our organisation was selected from over 100 applicants in the North of England, Midlands, and Wales to receive this support.

The partnership between Teesside Ability Support Centre, Pilotlight, and the Garfield Weston Foundation marks a significant milestone in our journey towards growth and innovation. By leveraging the knowledge and experience of business experts, we aim to solidify our position as a leading force in empowering individuals with disabilities and driving positive change in the community.

The Charity has created its first fundraising and marketing position, to support the ambitious plans of the charity that include building a new, purpose built, centre within five years.

The trustees continue to utilise the remaining bequest monies that were received in 2019 for the benefit of Members.

The Charity plans to continue the activities outlined above in the coming year subject to continued satisfactory funding arrangements.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 October 2023 and signed on behalf of the board of trustees by:

M. Annett

Mrs M Annett
Chair of Trustees

Teesside Ability Support Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Teesside Ability Support Centre

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Teesside Ability Support Centre ('the company') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income 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 Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

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

3. the financial statements 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 financial statements 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).

Independent Examiner's Report to the Trustees of Teesside Ability Support Centre *(continued)*

Year ended 31 March 2023

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.

Martin Firth BA (Hons), FCA
Independent Examiner

Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

19 October 2023

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 **Total funds** £	2022 Total funds £
Income and endowments					
Bequest and voluntary income	**5**	9,264	3,000	12,264	57,132
Charitable activities	**6**	981,643	–	981,643	882,061
Investment income	**7**	3,426	–	3,426	1,183
Activities for generating funds	**8**	52,273	–	52,273	47,873
Total income		1,046,606	3,000	1,049,606	988,249
Expenditure					
Expenditure on charitable activities	**9,10**	(999,591)	(5,554)	(1,005,145)	(969,205)
Total expenditure		(999,591)	(5,554)	(1,005,145)	(969,205)
Net (losses)/gains on investments	**12**	(4,556)	–	(4,556)	3,423
Net income and net movement in funds		42,459	(2,554)	39,905	22,467
Reconciliation of funds					
Total funds brought forward		887,354	13,041	900,395	877,928
Total funds carried forward		929,813	10,487	940,300	900,395

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 10 to 21 form part of these financial statements.

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**17**	313,986	349,655
Investments	**18**	102,703	106,526
		416,689	456,181
Current assets			
Stocks	**19**	1,323	1,209
Debtors	**20**	133,527	74,185
Cash at bank and in hand		415,068	402,270
		549,918	477,664
Creditors: amounts falling due within one year	**21**	(26,307)	(33,450)
Net current assets		523,611	444,214
Total assets less current liabilities		940,300	900,395
Net assets		940,300	900,395
Funds of the charity			
Restricted funds		10,487	13,041
Unrestricted funds		929,813	887,354
Total charity funds	**23**	940,300	900,395

For the year ending 31 March 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 10 to 21 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 19 October 2023, and are signed on behalf of the board by:

M. Annett

Mrs M Annett
Chair of Trustees

The notes on pages 10 to 21 form part of these financial statements.

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Acklam Road, Middlesbrough, TS5 4EG.

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 Companies Act 2006.

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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

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.

3. Accounting policies *(continued)*

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.

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.

3. Accounting policies *(continued)*

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.

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

Plant and machinery	-	12% reducing balance
Motor vehicles	-	25% reducing balance

Leasehold properties are depreciated over the life of the lease.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

3. **Accounting policies** *(continued)*

Investments *(continued)*

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

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.

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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 company 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.

4. Limited by guarantee

Teesside Ability Support Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Bequest and voluntary income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	3,764	–	3,764
Grants			
Grants	5,500	3,000	8,500
	9,264	3,000	12,264

5. Bequest and voluntary income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	10,650	–	10,650
Grants			
Grants	29,532	16,950	46,482
	40,182	16,950	57,132

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Middlesbrough Day Care Block	550,062	550,062	466,226	466,226
Stockton Day Care Block	96,049	96,049	120,943	120,943
Dalby View Day Care Block	7,843	7,843	6,288	6,288
Direct Payments and other income	210,273	210,273	209,376	209,376
Transport income (members/fuel/rebate)	112,381	112,381	76,793	76,793
North Yorkshire Day Care Block	5,035	5,035	2,435	2,435
	981,643	981,643	882,061	882,061

7. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Income from listed investments	909	909	1,141	1,141
Bank interest received	2,517	2,517	42	42
	3,426	3,426	1,183	1,183

8. Activities for generating funds

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Other services and sales	47,281	47,281	41,117	41,117
Income from fundraising events	4,913	4,913	6,746	6,746
Miscellaneous income	79	79	10	10
	52,273	52,273	47,873	47,873

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Centre activities and subsistence	51,877	2,855	54,732
Centre maintenance and development	104,586	1,956	106,542
Care and development activities	613,283	–	613,283
Travelling and vehicle maintenance	56,923	–	56,923
Support costs	172,922	743	173,665
	999,591	5,554	1,005,145

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre activities and subsistence	40,081	2,161	42,242
Centre maintenance and development	125,800	8,100	133,900
Care and development activities	536,112	–	536,112
Travelling and vehicle maintenance	41,071	–	41,071
Support costs	215,744	136	215,880
	958,808	10,397	969,205

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Centre activities and subsistence	54,732	–	54,732	42,242
Centre maintenance and development	106,542	–	106,542	133,900
Care and development activities	613,283	–	613,283	536,112
Travelling and vehicle maintenance	56,923	–	56,923	41,071
Governance costs	–	173,665	173,665	215,880
	831,480	173,665	1,005,145	969,205

11. Analysis of support costs

	Support costs £	**Total 2023 £**	Total 2022 £
Staff costs	112,747	112,747	148,679
Premises	4,813	4,813	4,244
Communications and IT	5,979	5,979	6,696
General office	1,326	1,326	1,344
Finance costs	421	421	420
Governance costs	48,379	48,379	54,497
	173,665	173,665	215,880

12. Net (losses)/gains on investments

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Fair value gain/(loss) on listed investments	(695)	(695)	3,423	3,423
Gains/(losses) on listed investments	(3,861)	(3,861)	–	–
	(4,556)	(4,556)	3,423	3,423

13. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	41,610	48,742

14. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,240	2,760

15. Particulars of employees

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

	2023 £	2022 £
Wages and salaries	637,305	596,808
Social security costs	48,053	42,363
Employer contributions to pension plans	18,512	21,463
	703,870	660,634

The average head count of employees during the year was 30 (2022: 30). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
All employees	30	30

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

16. Trustee remuneration and expenses

No salaries or wages have been paid to the trustees during the year. No trustee or employee was remunerated with more than £60,000 during the year.

17. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Motor vehicles £	**Total £**
Cost				
At 1 April 2022	131,830	377,607	402,436	911,873
Additions	–	5,941	–	5,941
At 31 March 2023	131,830	383,548	402,436	917,814
Depreciation				
At 1 April 2022	–	269,316	292,902	562,218
Charge for the year	–	14,227	27,383	41,610
At 31 March 2023	–	283,543	320,285	603,828
Carrying amount				
At 31 March 2023	131,830	100,005	82,151	313,986
At 31 March 2022	131,830	108,291	109,534	349,655

18. Investments

	Listed investments £
Cost or valuation	
At 1 April 2022	106,526
Additions	17,177
Disposals	(20,305)
Fair value movements	(695)
At 31 March 2023	102,703
Impairment	
At 1 April 2022 and 31 March 2023	
Carrying amount	
At 31 March 2023	102,703
At 31 March 2022	106,526

All investments shown above are held at valuation.

Financial assets held at fair value

Listed investments are measured at their fair value at the year end.

19. Stocks

	2023	2022
	£	£
Finished Goods	1,323	1,209

20. Debtors

	2023	2022
	£	£
Trade debtors	131,055	67,682
Prepayments and accrued income	2,472	6,503
	133,527	74,185

21. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,674	1,284
Accruals and deferred income	5,694	5,429
Social security and other taxes	10,436	18,218
Other creditors	7,503	8,519
	26,307	33,450

22. Pensions and other post retirement benefits

The amounts recognised in income or expenditure as an expense in relation to defined contribution plans was £18,512 (2022: £21,463).

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Gains and losses	**At 31 March 2023**
	£	£	£	£	£
General funds	713,398	1,046,606	(999,591)	(4,556)	755,857
Fixed asset fund	173,956	–	–	–	173,956
	887,354	1,046,606	(999,591)	(4,556)	929,813

	At 1 April 2021	Income	Expenditure	Gains and losses	At 31 March 2022
	£	£	£	£	£
General funds	697,484	971,299	(958,808)	3,423	713,398
Fixed asset fund	173,956	–	–	–	173,956
	871,440	971,299	(958,808)	3,423	887,354

Purposes of unrestricted funds

The general funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds to enable the charity to fufil its objectives, to meet existing commitments and to provide a reasonable working capital base.

The fixed asset fund has been setup to assist in identifying those funds that are not free funds and represent the cost of tangible assets to be purchased by the charity from funds designated for that purpose.

Restricted funds

	At 1 April 2022	Income	Expenditure	Gains and losses	**At 31 March 2023**
	£	£	£	£	£
Restricted funds	13,041	3,000	(5,554)	–	10,487

	At 1 April 2021	Income	Expenditure	Gains and losses	At 31 March 2022
	£	£	£	£	£
Restricted funds	6,488	16,950	(10,397)	–	13,041

23. Analysis of charitable funds *(continued)*

Purposes of restricted funds

The restricted funds are received for specific expenses by the charity.

	At 1 April 2022	Fund receipts	Fund expenditure	At 31 March 2023
	£	£	£	£
The Boshier-Hinton Foundation	479	–	223	256
Sport Grant	900	–	–	900
Jack Brunton Charitable Trust - Jane Nov 2021	3,000	–	375	2,625
The Teesside Charity Golden Giveaway - Jane Dec 2021	1,750	–	219	1,531
Bruce Wake Charitable Trust	1,500	–	179	1,321
ScrewFix	687	–	683	4
Tees Valley Community Foundation	1,600	–	1,504	96
Peter Harrison Foundation	–	3,000	1,980	1,020
Laura Hughes	3,125	–	391	2,734
	13,041	3,000	5,554	10,487

24. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	£
Tangible fixed assets	408,757	7,932	416,689
Current Assets	547,363	2,555	549,918
Creditors less than 1 year	(26,307)	–	(26,307)
Net assets	929,813	10,487	940,300

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	453,057	3,124	456,181
Current Assets	467,747	9,917	477,664
Creditors less than 1 year	(33,450)	–	(33,450)
Net assets	887,354	13,041	900,395

25. Related parties

During the year £6,120 (2022: £7,926) was paid to a connected company of which a trustee is a director. The amounts were paid in relation to training services and are deemed to be at arms length.

Teesside Ability Support Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Teesside Ability Support Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Income and endowments		
Bequest and voluntary income		
Donations	3,764	10,650
Grants	8,500	46,482
	12,264	57,132
Charitable activities		
Middlesbrough Day Care Block	550,062	466,226
Stockton Day Care Block	96,049	120,943
Dalby View Day Care Block	7,843	6,288
Direct Payments and other income	210,273	209,376
Transport income (members/fuel/rebate)	112,381	76,793
North Yorkshire Day Care Block	5,035	2,435
	981,643	882,061
Investment income		
Income from listed investments	909	1,141
Bank interest received	2,517	42
	3,426	1,183
Activities for generating funds		
Other services and sales	47,281	41,117
Income from fundraising events	4,913	6,746
Miscellaneous income	79	10
	52,273	47,873
Total income	1,049,606	988,249

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	(637,305)	(596,808)
Employer's NIC	(48,053)	(42,363)
Pension costs	(18,512)	(21,463)
Rent	(27,516)	(21,372)
Rates and water	(3,885)	(4,194)
Light and heat	(5,120)	(18,416)
Repairs and maintenance	(47,438)	(74,884)
Insurance	(4,813)	(4,244)
Other motor/travel costs	(56,923)	(41,071)
Legal and professional fees	(6,770)	(5,755)
Telephone	(3,950)	(3,794)
Other office costs	(23,909)	(16,378)
Depreciation	(41,610)	(48,742)
Other interest payable and similar charges	(421)	(420)
Training and holiday expenses	(8,376)	(5,193)
Canteen expenditure	(53,948)	(46,715)
Staff training, recruitment and clothing	(16,596)	(17,393)
	(1,005,145)	(969,205)
Total expenditure	(1,005,145)	(969,205)
Net (losses)/gains on investments		
Fair value gain/(loss) on listed investments	(695)	3,423
Gains/(losses) on listed investments	(3,861)	–
	(4,556)	3,423
Net income	39,905	22,467

Teesside Ability Support Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Centre activities and subsistence		
Activities undertaken directly		
Training and centre holiday expenses	(8,376)	(5,193)
Canteen expenditure	(46,356)	(37,049)
	(54,732)	(42,242)
Centre maintenance and development		
Activities undertaken directly		
Satellite centres rent	(27,516)	(21,372)
Rates & water	(3,885)	(4,194)
Light & heat	(5,120)	(18,416)
Repairs & maintenance	(47,438)	(74,884)
Other office costs	(22,583)	(15,034)
	(106,542)	(133,900)
Care and development activities		
Activities undertaken directly		
Wages/salaries	(534,650)	(460,992)
Employer's NIC	(38,086)	(29,500)
Pension costs	(18,388)	(21,463)
Staff expenses	(5,563)	(6,764)
Staff training, recruitment and clothing	(16,596)	(17,393)
	(613,283)	(536,112)
Travelling and vehicle maintenance		
Activities undertaken directly		
Travel and vehicle expenses	(56,923)	(41,071)
Governance costs		
Wages and salaries	(102,655)	(135,816)
Employer's NIC	(9,967)	(12,863)
Pension costs	(124)	–
Insurance	(4,813)	(4,244)
Accountancy fees	(3,420)	(2,760)
Legal and professional fees	(2,663)	(2,685)
Committee expenses	(687)	(310)
Telephone	(3,950)	(3,794)
Printing, postage and stationery	(1,326)	(1,344)
Depreciation	(41,610)	(48,742)
Bank charges	(421)	(420)
Computer costs	(2,029)	(2,902)
	(173,665)	(215,880)
Expenditure on charitable activities	(1,005,145)	(969,205)

TEESSIDE ABILITY SUPPORT CENTRE

England & Wales - Charity number 508551

Accounts

COMPANY REGISTRATION NUMBER: 01417036

CHARITY REGISTRATION NUMBER: 508551

Teesside Ability Support Centre

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

CHIPCHASE MANNERS
Chartered Accountants
384 Linthorpe Road
Middlesbrough
TS5 6HA

Teesside Ability Support Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Teesside Ability Support Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Teesside Ability Support Centre
Charity registration number	508551
Company registration number	01417036
Principal office and registered office	Acklam Road Middlesbrough TS5 4EG

The trustees

Mrs A Heath	
Mrs V Wells	(Resigned 6 October 2021)
Mrs M Annett	
Mr M Nelson	
Mr V Farrell	
Mr D B I Nicholson	(Resigned 10 May 2022)
Mrs A Osbourne	
Mr S Sidgwick	
Mrs L Sidgwick	

Independent examiner	Martin Firth BA (Hons), FCA

Structure, governance and management

Governing document

The charity is governed by its Memorandum and Articles of Association.

Governing body

The trustees, who are required under the Articles to serve as members of the charity, are elected at a full trustees' meeting and required to meet specifications concerning eligibility, personal competence, specialist skills and local availability.

Trustee-training

New trustees are inducted into the working environment of the charity, and also of the company as a registered charity, including trustees' policy and procedures.

Structure, governance and management ***(continued)***

Organisational management

The trustees meet monthly to determine the general policy of the charity and review its overall management and control for which they are legally responsible.

Risk management

The trustees have conducted their own review of the major risks to which the charity is exposed. External risks to funding will be mitigated by allowing for diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and activities

Objectives and aims

To promote and provide care opportunities for social development to adults with disabilities.

Strategic aim and objectives

The charity's strategic aim is the attainment of providing the best possible care, support and opportunities for adults with disabilities. The individuals that attend the centre can develop their social skills through interaction with large groups and other individuals.

Principal activity

The charity's principal activity continues to be the provision of care and opportunities for the social development to adults with disabilities.

Achievements and performance

Achievements and performance

As we entered the financial year Covid 19 voids made it essential that we achieved block funding from our Local Authority customers.

As we emerged from the pandemic the Trustees were focuses on recovery and getting as many users back into the service as possible, this was achieved with nearly all users returning to the service over the course of the year in question.

Throughout the whole financial year we achieved enough block funding to be able to protect our reserve levels and this ensured that we would survive into 22/23.

In the year in question we also attracted donations and grants from a number of individuals and organisations both financial and in kind and we were very grateful for their generosity.

We have had input from established volunteers and we are grateful for all their help and support.

We retain our good reputation with Service Users (Members), Carers and our Local Authority customers. Both Middlesbrough and Stockton Councils continue to contract with us which gives us security of tenure.

Public Benefit

The trustees are delighted that the organisation has been able to continue to benefit disabled adults this year. Membership remained high with 103 concurrent Members by the year end.

Financial review

Financial Review

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between 3 and 6 months of the resources expended, which equates to approximately £261,127 to £522,554 in general funds. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant reduction in funding, in the medium term.

Investment powers, policy and performance

The Trustees believe that cash deposits and the purchasing of stock market linked investment trusts are the most appropriate policies for investing funds. The portfolio is considered to be conservative risk. Other funds are held as cash deposits.

Plans for future periods

Covid 19 has and will continue to present the charity with significant challenges, not least, ensuring its financial sustainability when block funding support is due to end in March 2023. It is highly likely that voids, due to Covid 19, will continue into the mid and feasibly the long term and we see the securing of continuing block funding essential to the survival of the organisation going forward.

To support income generation the Board is exploring expanding the fundraising capability of the organisation to supplement our Local Authority income.

The trustees continue to utilise the remaining bequest monies that were received in 2019 for the benefit of Members.

The Charity plans to continue the activities outlined above in the coming year subject to continued satisfactory funding arrangements.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 9 September 2022 and signed on behalf of the board of trustees by:

Mrs M Annett
Chair of Trustees

Teesside Ability Support Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Teesside Ability Support Centre

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Teesside Ability Support Centre ('the company') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income 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 Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

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

3. the financial statements 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 financial statements 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).

Independent Examiner's Report to the Trustees of Teesside Ability Support Centre *(continued)*

Year ended 31 March 2022

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.

Martin Firth BA (Hons), FCA
Independent Examiner

Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

9 September 2022

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Bequest and voluntary income	**5**	40,182	16,950	57,132	64,336
Charitable activities	**6**	882,061	–	882,061	818,740
Investment income	**7**	1,183	–	1,183	1,435
Activities for generating funds	**8**	47,873	–	47,873	26,519
Total income		971,299	16,950	988,249	911,030
Expenditure					
Expenditure on charitable activities	**9,10**	(958,808)	(10,397)	(969,205)	(826,456)
Other expenditure	**12**	–	–	–	1,317
Total expenditure		(958,808)	(10,397)	(969,205)	(825,139)
Net gains on investments	**13**	3,423	–	3,423	9,847
Net income and net movement in funds		15,914	6,553	22,467	95,738
Reconciliation of funds					
Total funds brought forward		871,440	6,488	877,928	782,190
Total funds carried forward		887,354	13,041	900,395	877,928

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 10 to 22 form part of these financial statements.

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**18**	349,655	365,558
Investments	**19**	106,526	102,934
		456,181	468,492
Current assets			
Stocks	**20**	1,209	1,222
Debtors	**21**	74,185	64,284
Cash at bank and in hand		402,270	365,857
		477,664	431,363
Creditors: amounts falling due within one year	**22**	(33,450)	(21,927)
Net current assets		444,214	409,436
Total assets less current liabilities		900,395	877,928
Net assets		900,395	877,928
Funds of the charity			
Restricted funds		13,041	6,488
Unrestricted funds		887,354	871,440
Total charity funds	**24**	900,395	877,928

For the year ending 31 March 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 10 to 22 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 9 September 2022, and are signed on behalf of the board by:

Mrs M Annett
Chair of Trustees

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Acklam Road, Middlesbrough, TS5 4EG.

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 Companies Act 2006.

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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

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.

3. Accounting policies ***(continued)***

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.

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.

3. Accounting policies ***(continued)***

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.

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

Plant and machinery	-	12% reducing balance
Motor vehicles	-	25% reducing balance

Leasehold properties are depreciated over the life of the lease.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

3. Accounting policies ***(continued)***

Investments ***(continued)***

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

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.

3. Accounting policies ***(continued)***

Impairment of fixed assets ***(continued)***

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 company 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.

4. Limited by guarantee

Teesside Ability Support Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Bequest and voluntary income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	10,650	–	10,650
Grants			
Grants	29,532	16,950	46,482
	40,182	16,950	57,132

5. Bequest and voluntary income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,524	3,261	4,785
Grants			
Grants	19,598	39,953	59,551
	21,122	43,214	64,336

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Middlesbrough Day Care Block	466,226	466,226	505,049	505,049
Stockton Day Care Block	120,943	120,943	180,514	180,514
Dalby View Day Care Block	6,288	6,288	2,954	2,954
Direct Payments and other income	209,376	209,376	94,254	94,254
Transport income (members/fuel/rebate)	76,793	76,793	34,443	34,443
North Yorkshire Day Care Block	2,435	2,435	1,526	1,526
	882,061	882,061	818,740	818,740

7. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Income from listed investments	1,141	1,141	129	129
Bank interest received	42	42	1,306	1,306
	1,183	1,183	1,435	1,435

8. Activities for generating funds

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Other services and sales	41,117	41,117	16,614	16,614
Income from fundraising events	6,746	6,746	5,022	5,022
Miscellaneous income	10	10	4,883	4,883
	47,873	47,873	26,519	26,519

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Centre activities and subsistence	40,081	2,161	42,242
Centre maintenance and development	125,800	8,100	133,900
Care and development activities	536,112	–	536,112
Travelling and vehicle maintenance	41,071	–	41,071
Support costs	215,744	136	215,880
	958,808	10,397	969,205

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Centre activities and subsistence	25,182	24,779	49,961
Centre maintenance and development	52,773	11,947	64,720
Care and development activities	466,619	–	466,619
Travelling and vehicle maintenance	27,795	–	27,795
Support costs	217,361	–	217,361
	789,730	36,726	826,456

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Centre activities and subsistence	42,242	–	42,242	49,961
Centre maintenance and development	133,900	–	133,900	64,720
Care and development activities	536,112	–	536,112	466,619
Travelling and vehicle maintenance	41,071	–	41,071	27,795
Governance costs	–	215,880	215,880	217,361
	753,325	215,880	969,205	826,456

11. Analysis of support costs

	Support costs £	**Total 2022 £**	Total 2021 £
Staff costs	148,679	148,679	138,879
Premises	4,244	4,244	4,627
Communications and IT	6,696	6,696	5,098
General office	1,344	1,344	2,267
Finance costs	420	420	403
Governance costs	54,497	54,497	66,087
	215,880	215,880	217,361

12. Other expenditure

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Loss on disposal of tangible fixed assets held for charity's own use	–	–	(1,317)	(1,317)

13. Net gains on investments

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Fair value gain/(loss) on listed investments	3,423	3,423	9,847	9,847

14. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	48,742	60,640
Gains on disposal of tangible fixed assets	–	(1,317)

15. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,760	2,760

16. Particulars of employees

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

	2022 £	2021 £
Wages and salaries	596,808	547,445
Social security costs	42,363	38,194
Employer contributions to pension plans	21,463	17,638
	660,634	603,277

The average head count of employees during the year was 30 (2021: 29). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
All employees	30	29

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

17. Trustee remuneration and expenses

No salaries or wages have been paid to the trustees during the year. No trustee or employee was remunerated with more than £60,000 during the year.

18. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Motor vehicles £	**Total £**
Cost				
At 1 April 2021	131,830	344,768	402,436	879,034
Additions	–	32,839	–	32,839
At 31 March 2022	131,830	377,607	402,436	911,873
Depreciation				
At 1 April 2021	–	257,085	256,391	513,476
Charge for the year	–	12,231	36,511	48,742
At 31 March 2022	–	269,316	292,902	562,218
Carrying amount				
At 31 March 2022	131,830	108,291	109,534	349,655
At 31 March 2021	131,830	87,683	146,045	365,558

19. Investments

	Listed investments £
Cost or valuation	
At 1 April 2021	102,934
Additions	169
Fair value movements	3,423
At 31 March 2022	106,526
Impairment	
At 1 April 2021 and 31 March 2022	
Carrying amount	
At 31 March 2022	106,526
At 31 March 2021	102,934

All investments shown above are held at valuation.

Financial assets held at fair value

Listed investments are measured at their fair value at the year end.

20. Stocks

	2022	2021
	£	£
Raw materials	1,209	1,222

21. Debtors

	2022	2021
	£	£
Trade debtors	67,682	57,996
Prepayments and accrued income	6,503	6,288
	74,185	64,284

22. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,284	800
Accruals and deferred income	5,429	4,141
Social security and other taxes	18,218	13,167
Other creditors	8,519	3,819
	33,450	21,927

23. Pensions and other post retirement benefits

The amounts recognised in income or expenditure as an expense in relation to defined contribution plans was £21,463 (2021: £17,638).

24. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Gains and losses £	**At 31 March 2022 £**
General funds	697,484	971,299	(958,808)	3,423	713,398
Fixed asset fund	173,956	–	–	–	173,956
	871,440	971,299	(958,808)	3,423	887,354

	At 1 April 2020 £	Income £	Expenditure £	Gains and losses £	At 31 March 2021 £
General funds	608,234	867,816	(788,413)	9,847	697,484
Fixed asset fund	173,956	–	–	–	173,956
	782,190	867,816	(788,413)	9,847	871,440

Purposes of unrestricted funds

The general funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds to enable the charity to fufil its objectives, to meet existing commitments and to provide a reasonable working capital base.

The fixed asset fund has been setup to assist in identifying those funds that are not free funds and represent the cost of tangible assets to be purchased by the charity from funds designated for that purpose.

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Gains and losses £	**At 31 March 2022 £**
Department of Transport minibus fund	6,488	16,950	(10,397)	–	13,041

	At 1 April 2020 £	Income £	Expenditure £	Gains and losses £	At 31 March 2021 £
Department of Transport minibus fund	–	43,214	(36,726)	–	6,488

24. Analysis of charitable funds *(continued)*

Purposes of restricted funds

The restricted funds are received for specific expenses by the charity.

	At 1 April 2021	Fund receipts	Fund expenditure	At 31 March 2022
	£	**£**	**£**	**£**
Covid-19 National Lottery Fund Grant	7	–	7	–
The Boshier-Hinton Foundation Trust	734	–	255	479
Middlesbrough Carers Fund	1,394	–	1,394	–
Catherin Cookson Charitable Trust	168	–	168	–
YALF Sport Grant	24	–	24	–
Sport Grant	900	–	–	900
Laura Hughes	3,261	–	136	3,125
RS Brownless	–	200	200	–
Co Durham Community Foundation	–	3,000	3,000	–
Jack Brunton Charitable Trust	–	3,000	–	3,000
The Teesside Charity Golden Giveaway	–	1,750	–	1,750
Bruce Wake Charitable Trust	–	1,500	–	1,500
ScrewFix	–	5,000	4,313	687
Tees Valley Community Foundation	–	2,500	900	1,600
	6,488	16,950	10,397	13,041

25. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Tangible fixed assets	453,057	3,124	456,181
Current Assets	467,747	9,917	477,664
Creditors less than 1 year	(33,450)	–	(33,450)
Net assets	887,354	13,041	900,395

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	468,492	–	468,492
Current Assets	424,875	6,488	431,363
Creditors less than 1 year	(21,927)	–	(21,927)
Net assets	871,440	6,488	877,928

26. Related parties

During the year £7,926 (2021: £8,166) was paid to a connected company of which a trustee is a director. The amounts were paid in relation to training services and are deemed to be at arms length.

The following pages do not form part of the financial statements.

Teesside Ability Support Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Bequest and voluntary income		
Donations	10,650	4,785
Grants	46,482	59,551
	57,132	64,336
Charitable activities		
Middlesbrough Day Care Block	466,226	505,049
Stockton Day Care Block	120,943	180,514
Dalby View Day Care Block	6,288	2,954
Direct Payments and other income	209,376	94,254
Transport income (members/fuel/rebate)	76,793	34,443
North Yorkshire Day Care Block	2,435	1,526
	882,061	818,740
Investment income		
Income from listed investments	1,141	129
Bank interest received	42	1,306
	1,183	1,435
Activities for generating funds		
Other services and sales	41,117	16,614
Income from fundraising events	6,746	5,022
Miscellaneous income	10	4,883
	47,873	26,519
Total income	988,249	911,030

Teesside Ability Support Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022	2021
	£	£
Expenditure		
Expenditure on charitable activities		
Wages and salaries	(596,808)	(547,445)
Employer's NIC	(42,363)	(38,194)
Pension costs	(21,463)	(17,638)
Rent	(21,372)	(1,203)
Rates and water	(4,194)	(6,158)
Light and heat	(18,416)	(13,019)
Repairs and maintenance	(74,884)	(24,438)
Insurance	(4,244)	(4,627)
Other motor/travel costs	(41,071)	(27,795)
Legal and professional fees	(5,755)	(5,447)
Telephone	(3,794)	(4,018)
Other office costs	(16,378)	(22,169)
Depreciation	(48,742)	(60,640)
Other interest payable and similar charges	(420)	(403)
Training and holiday expenses	(5,193)	(30,418)
Canteen expenditure	(46,715)	(23,318)
Staff training, recruitment and clothing	(17,393)	474
	(969,205)	(826,456)
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	–	1,317
Total expenditure	(969,205)	(825,139)
Net gains on investments		
Fair value gain/(loss) on listed investments	3,423	9,847
Net income	22,467	95,738

Teesside Ability Support Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Centre activities and subsistence		
Activities undertaken directly		
Training and centre holiday expenses	(5,193)	(30,418)
Canteen expenditure	(37,049)	(19,543)
	(42,242)	(49,961)
Centre maintenance and development		
Activities undertaken directly		
Satellite centres rent	(21,372)	(1,203)
Rates & water	(4,194)	(6,158)
Light & heat	(18,416)	(13,019)
Repairs & maintenance	(74,884)	(24,438)
Other office costs	(15,034)	(19,902)
	(133,900)	(64,720)
Care and development activities		
Activities undertaken directly		
Wages/salaries	(460,992)	(420,743)
Employer's NIC	(29,500)	(26,017)
Pension costs	(21,463)	(17,638)
Staff expenses	(6,764)	(2,695)
Staff training, recruitment and clothing	(17,393)	474
	(536,112)	(466,619)
Travelling and vehicle maintenance		
Activities undertaken directly		
Travel and vehicle expenses	(41,071)	(27,795)
Governance costs		
Wages and salaries	(135,816)	(126,702)
Employer's NIC	(12,863)	(12,177)
Insurance	(4,244)	(4,627)
Accountancy fees	(2,760)	(2,760)
Legal and professional fees	(2,685)	(2,518)
Committee expenses	(310)	(169)
Telephone	(3,794)	(4,018)
Printing, postage and stationery	(1,344)	(2,267)
Depreciation	(48,742)	(60,640)
Bank charges	(420)	(403)
Computer costs	(2,902)	(1,080)
	(215,880)	(217,361)
Expenditure on charitable activities	(969,205)	(826,456)

TEESSIDE ABILITY SUPPORT CENTRE

England & Wales - Charity number 508551

Accounts

COMPANY REGISTRATION NUMBER: 01417036
CHARITY REGISTRATION NUMBER: 508551

Teesside Ability Support Centre

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

Teesside Ability Support Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Teesside Ability Support Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2021 .

Reference and administrative details

Registered charity name	Teesside Ability Support Centre	
Charity registration number		508551
Company registration number		01417036
Principal office and registered office	Acklam Road Middlesbrough TS5 4EG	
The trustees		
	Mrs A Heath	
	Mrs V Wells	
	Mrs M Annett	
	Mr M Nelson	
	Mr V Farrell	
	Mr D B I Nicholson	
	Mrs A Osbourne	
	Mr S Sidgwick	
	Mrs L Sidgwick	
Independent examiner	Martin Firth BA (Hons), FCA	

Structure, governance and management

Governing document

The charity is governed by its Memorandum and Articles of Association.

Governing body

The trustees, who are required under the Articles to serve as members of the charity, are elected at a full trustees' meeting and required to meet specifications concerning eligibility, personal competence, specialist skills and local availability.

Trustee-training

New trustees are inducted into the working environment of the charity, and also of the company as a registered charity, including trustees' policy and procedures.

Organisational management

The trustees meet monthly to determine the general policy of the charity and review its overall management and control for which they are legally responsible.

Risk management

The trustees have conducted their own review of the major risks to which the charity is exposed. External risks to funding will be mitigated by allowing for diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and activities

Objectives and aims

To promote and provide care opportunities for social development to adults with disabilities.

Strategic aim and objectives

The charity's strategic aim is the attainment of providing the best possible care, support and opportunities for adults with disabilities. The individuals that attend the centre can develop their social skills through interaction with large groups and other individuals.

Principal activity

The charity's principal activity continues to be the provision of care and opportunities for the social development to adults with disabilities.

Achievements and performance

Achievements and performance

As we entered the financial year Covid 19 restrictions made accurate financial planning impossible. At the beginning of the financial year we had no indication of how long our Local Authority customers would be able to continue to support us whilst we were unable to deliver a service to our users.

Between March and September 2020 we designed and delivered a new transport based service to get users out into the community and to provide, much valued, respite for carers.

Due to the continuing support from our Local Authority Customers, in the form of block funding and infection control grants, we were able to bring the buildings based service out of lockdown in September 2020 and to welcome back, almost, fifty percent of our service users.

Throughout the whole financial year we achieved enough block funding to be able to protect our reserve levels and this will ensure that we can survive into 2021/22 when this support is due to end.

In the year in question we also attracted donations and grants from a number of individuals and organisations both financial and in kind and we were very grateful for their generosity.

We have had input from established volunteers and we are grateful for all their help and support.

We retain our good reputation with Service Users (Members), Carers and our Local Authority customers. Both Middlesbrough and Stockton Councils continue to contract with us which gives us security of tenure.

Public Benefit

The trustees are delighted that the organisation has been able to continue to benefit disabled adults this year. Membership remained high with 103 current Members.

Financial review

Financial Review

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between 3 and 6 months of the resources expended, which equates to approximately £197,103 to £394,206 in general funds. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant reduction in funding, in the medium term

Investment powers, policy and performance

The Trustees believe that cash deposits and the purchasing of stock market linked investment trusts are the most appropriate policies for investing funds. The portfolio is considered to be conservative risk. Other funds are held as cash deposits.

Plans for future periods

Covid 19 has and will continue to present the charity with significant challenges, not least, ensuring its financial sustainability when block funding support ends in 2021. There is likely to be a gap between block funding support ending and our aim of achieving full occupancy once again.

As we emerge from the pandemic the Trustees are focussed on recovery and getting as many users back into the service as possible, within any legal restrictions that may still be in place.

The trustees are planning to spend more of the bequest monies that were received in 2019, now that the immediate future financial security of the charity has been secured.

The Charity plans to continue the activities outlined above in the coming year subject to continued satisfactory funding arrangements.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 July 2021 and signed on behalf of the board of trustees by:

Mrs M Annett Chair of Trustees

Teesside Ability Support Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Teesside Ability Support Centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Teesside Ability Support Centre ('the company') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. **Independent examiner's statement**

Since the company's gross income 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 Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Martin Firth BA (Hons), FCA Independent Examiner
Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA
30 July 2021

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Financial Activities

(including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Bequest and voluntary income	**5**	21,122	43,214	64,336	123,895
Charitable activities	**6**	818,740	–	818,740	841,452
Investment income	**7**	1,435	–	1,435	1,961
Activities for generating funds	**8**	26,519	–	26,519	69,903
Total income		867,816	43,214	911,030	1,037,211
Expenditure					
Expenditure on charitable activities	**9,10**	(789,730)	(36,726)	(826,456)	(949,952)
Other expenditure	**12**	1,317	–	1,317	(28)
Total expenditure		(788,413)	(36,726)	(825,139)	(949,980)
Net gains/(losses) on investments	**13**	9,847	–	9,847	(5,757)
Net income and net movement in funds		89,250	6,488	95,738	81,474
Reconciliation of funds					
Total funds brought forward		782,190	–	782,190	700,716
Total funds carried forward		871,440	6,488	877,928	782,190

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Teesside Ability Support Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	**19**	365,558	417,440
Investments	**20**	102,934	93,243
		468,492	510,683
Current assets			
Stocks	**21**	1,222	1,063
Debtors	**22**	64,284	70,135
Cash at bank and in hand		365,857	279,284
		431,363	350,482
Creditors: amounts falling due within one year	**23**	(21,927)	(78,975)
Net current assets		409,436	271,507
Total assets less current liabilities		877,928	782,190
Net assets		877,928	782,190
Funds of the charity			
Restricted funds		6,488	–
Unrestricted funds		871,440	782,190
Total charity funds	**25**	877,928	782,190

For the year ending 31 March 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 financial statements for the year in question in accordance with section 476 ;

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 30 July 2021 , and are signed on behalf of the board by:
Mrs M Annett Chair of Trustees

Teesside Ability Support Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Acklam Road, Middlesbrough, TS5 4EG.

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 Companies Act 2006.

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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

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.

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. 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

Plant and machinery	-	12% reducing balance
Motor vehicles	-	25% reducing balance

Leasehold properties are depreciated over the life of the lease.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses. Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted. Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses. Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted. Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

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 company 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.

4. Limited by guarantee

Teesside Ability Support Centre is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Bequest and voluntary income

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Donations			
Donations	1,524	3,261	4,785
Legacies			
Bequests and legacies	–	–	–
Grants			
Grants	19,598	39,953	59,551
	21,122	43,214	64,336

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Donations			
Donations	344	–	344
Legacies			
Bequests and legacies	112,612	–	112,612
Grants			
Grants	10,939	–	10,939
	123,895	–	123,895

6. Charitable activities

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	**£**	£	£
Middlesbrough Day Care Block	505,049	505,049	412,432	412,432
Stockton Day Care Block	180,514	180,514	173,888	173,888
Dalby View Day Care Block	2,954	2,954	9,562	9,562
Direct Payments and other income	94,254	94,254	128,599	128,599
Transport income (members/fuel/rebate)	34,443	34,443	116,971	116,971
North Yorkshire Day Care Block	1,526	1,526	–	–
	818,740	818,740	841,452	841,452

7. Investment income

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	**£**	£	£
Income from listed investments	129	129	309	309
Bank interest received	1,306	1,306	1,652	1,652
	1,435	1,435	1,961	1,961

8. Activities for generating funds

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	**£**	£	£
Other services and sales	16,614	16,614	58,895	58,895
Income from fundraising events	5,022	5,022	10,768	10,768
Miscellaneous income	4,883	4,883	240	240
	26,519	26,519	69,903	69,903

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Centre activities and subsistence	25,182	24,779	49,961
Centre maintenance and development	52,773	11,947	64,720
Care and development activities	466,619	–	466,619
Travelling and vehicle maintenance	27,795	–	27,795
Support costs	217,361	–	217,361
	789,730	36,726	826,456

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Centre activities and subsistence	63,889	–	63,889
Centre maintenance and development	105,698	–	105,698
Care and development activities	511,782	–	511,782
Travelling and vehicle maintenance	49,490	–	49,490
Support costs	219,093	–	219,093
	949,952	–	949,952

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2021**	Total fund 2020
	£	£	**£**	£
Centre activities and subsistence	49,961	–	49,961	63,889
Centre maintenance and development	64,720	–	64,720	105,698
Care and development activities	466,619	–	466,619	511,782
Travelling and vehicle maintenance	27,795	–	27,795	49,490
Governance costs	–	217,361	217,361	219,093
	609,095	217,361	826,456	949,952

11. Analysis of support costs

	Support costs	**Total 2021**	Total 2020
	£	**£**	£
Staff costs	138,879	138,879	143,916
Premises	4,627	4,627	2,728
Communications and IT	5,098	5,098	6,294
General office	2,267	2,267	1,233
Finance costs	403	403	407
Governance costs	66,087	66,087	64,515
	217,361	217,361	219,093

12. Other expenditure

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	**£**	£	£
Loss on disposal of tangible fixed assets				

held for charity's own use	(1,317)	(1,317)	28	28

13. Net gains/(losses) on investments

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	**£**	£	£
Fair value gain/(loss) on listed investments	9,847	9,847	(5,757)	(5,757)

14. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	60,640	55,708
(Gains)/loss on disposal of tangible fixed assets	(1,317)	28

15. Auditors remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	–	3,840

16. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,760	24

17. Particulars of employees

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

	2021	2020
	£	£
Wages and salaries	547,445	569,817
Social security costs	38,194	39,630
Employer contributions to pension plans	17,638	18,292
	603,277	627,739

The average head count of employees during the year was 29 (2020: 31). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
All employees	29	31

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

18. Trustee remuneration and expenses

No salaries or wages have been paid to the trustees during the year. No trustee or employee was remunerated with more than £60,000 during the year.

19. Tangible fixed assets

	Short leasehold property	Plant and machinery	Motor vehicles	**Total**
	£	£	£	**£**
Cost				
At 1 April 2020	131,830	335,327	432,048	899,205
Additions	–	9,441	–	9,441
Disposals	–	–	(29,612)	(29,612)
At 31 March 2021	131,830	344,768	402,436	879,034
Depreciation				
At 1 April 2020	–	245,126	236,639	481,765
Charge for the year	–	11,959	48,681	60,640
Disposals	–	–	(28,929)	(28,929)
At 31 March 2021	–	257,085	256,391	513,476
Carrying amount				
At 31 March 2021	131,830	87,683	146,045	365,558
At 31 March 2020	131,830	90,201	195,409	417,440

20. Investments

	Listed investments
	£
Cost or valuation	
At 1 April 2020	93,243
Additions	(156)
Fair value movements	9,847
At 31 March 2021	102,934
Impairment	
At 1 April 2020 and 31 March 2021	
Carrying amount	
At 31 March 2021	102,934
At 31 March 2020	93,243

All investments shown above are held at valuation.

Financial assets held at fair value

Listed investments are measured at their fair value at the year end.

21. Stocks

	2021	2020
	£	£
Raw materials	1,222	1,063

22. Debtors

	2021	2020
	£	£
Trade debtors	57,996	63,261
Prepayments and accrued income	6,288	6,874

	64,284	70,135

23. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	800	60,768
Accruals and deferred income	4,141	3,840
Social security and other taxes	13,167	10,243
Other creditors	3,819	4,124
	21,927	78,975

24. Pensions and other post retirement benefits

The amounts recognised in income or expenditure as an expense in relation to defined contribution plans was £17,638 (2020: £18,292).

25. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Gains and losses	**At 31 March 2021**
	£	£	£	£	£
General funds	608,234	867,816	(788,413)	9,847	697,484
Fixed asset fund	173,956	–	–	–	173,956
	782,190	867,816	(788,413)	9,847	871,440

	At 1 April 2019	Income	Expenditure	Gains and losses	At 31 March 2020
	£	£	£	£	£
General funds	526,860	1,036,211	(949,080)	(5,757)	608,234
Fixed asset fund	173,856	1,000	(900)	–	173,956
	700,716	1,037,211	(949,980)	(5,757)	782,190

Purposes of unrestricted funds

The general funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds to enable the charity to fufil its objectives, to meet existing commitments and to provide a reasonable working capital base.

The fixed asset fund has been setup to assist in identifying those funds that are not free funds and represent the cost of tangible assets to be purchased by the charity from funds designated for that purpose.

Restricted funds

	At 1 April 2020	Income	Expenditure	Gains and losses	**At 31 March 2021**
	£	£	£	£	£
Department of Transport minibus fund	–	43,214	(36,726)	–	6,488

	At 1 April 2019	Income	Expenditure	Gains and losses	At 31 March 2020
	£	£	£	£	£
Department of Transport minibus fund	–	–	–	–	–

Purposes of restricted funds

The restricted funds are received for specific expenses by the charity.

	Fund receipts	Fund expenditure	Balance
	£	**£**	**£**
Covid-19 Community Foundation Grant	(4,985)	(4,985)	–
Covid-19 National Lottery Fund Grant	(4,120)	(4,113)	(7)
The Boshier-Hinton Foundation Trust	(1,279)	(545)	(734)
Middlesbrough Carers Fund	(5,000)	(3,606)	(1,394)
Catherin Cookson Charitable Trust	(500)	(332)	(168)
Middlesbrough Grants	(10,000)	(10,000)	–
Redcar & Cleveland IPC Grant	(1,100)	(1,100)	–
YALF Sport Grant	(3,045)	(3,021)	(24)
Sport Grant	(9,924)	(9,024)	(900)
Laura Hughes	(3,261)	–	(3,261)
	(43,214)	(36,726)	(6,488)

26. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Tangible fixed assets	468,492	–	468,492
Current Assets	424,875	6,488	431,363
Creditors less than 1 year	(21,927)	–	(21,927)
Net assets	871,440	6,488	877,928

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	510,683	–	510,683
Current Assets	350,482	–	350,482
Creditors less than 1 year	(78,975)	–	(78,975)
Net assets	782,190	–	782,190

27. Related parties

During the year £8,166 (2020: £15,852) was paid to a connected company of which a trustee is a director. The amounts were paid in relation to training services and are deemed to be at arms length.

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