REGISTERED COMPANY NUMBER: CE006260 (England and Wales)
REGISTERED CHARITY NUMBER: 1166564

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 April 2026

for

Tees Valley Community Asset Preservation Trust

Lyons Watson Accountants
Business Central
2 Union Square
Darlington
Co. Durham
DL1 1GL

Tees Valley Community Asset Preservation Trust

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for the Year Ended 30 April 2026

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Tees Valley Community Asset Preservation Trust

Report of the Trustees
for the Year Ended 30 April 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's purposes are set out in the objects are:

To further or benefit the residents of the Tees Valley without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the Trustees shall have power to maintain and manage or co-operate with any statutory authority in the maintenance and management of community centres for activities promoted in furtherance of the above objects.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Tees Valley Community Asset Preservation Trust (TVCAPT) has supported local communities since it was established in September 2015 and entered onto the Register of Charities (Charity Number 1166564) in April 2016.

The charity continues to support community activity and safeguard community centres, sports facilities, and village halls. Our ongoing work helps local groups strengthen governance, develop sustainable services and protect valued community assets. Following the closure of Evolution, Darlington's former infrastructure support service, in 2015, TVCAPT developed a Local Infrastructure Service to meet this continuing need, primarily in Darlington.

The service provides free, practical advice to help communities reduce reliance on public funding, generate income and remain self-sustaining while maintaining core purpose. This ongoing support strengthens local organisations and helps keep essential community spaces open, active and financially resilient.

Throughout 2025/2026, the charity continued to combine community asset preservation and facilities management with a dedicated Local Infrastructure Service for voluntary and community organisations, funded by the National Lottery Reaching Communities Fund. Support included governance, legal structures, funding, project development, volunteering, partnerships and long-term organisational sustainability.

Delivery during 2025/2026

- Facilities management and practical support remained available to community centres, village halls and recreation facilities across Darlington and the wider Tees Valley;
- The Local Infrastructure Service continued to help grassroots organisations strengthen governance, develop projects, recruit volunteers and pursue sustainable funding.

Local Infrastructure Service: ongoing support and 2025/26 achievements

The Local Infrastructure Service remains a responsive source of support for small and grassroots organisations. During 2025/26, tailored assistance included funding searches and applications, governance and legal advice, project development, volunteering, partnership working and letters of support. This work helped groups address immediate challenges while building stronger and more sustainable delivery.

In 2025/26, the service supported 61 organisations and groups, including 11 new or emerging groups. These included community associations, sports clubs, health and wellbeing organisations, environmental and cultural projects, and groups addressing poverty or hardship. The service also created 60 volunteer opportunities, meeting its annual target.

ACHIEVEMENT AND PERFORMANCE
Charitable activities

Headline results for 2025/26

Funding and organisational development
Funding support continues to be central to the service. During 2025/26, the charity helped 39 groups complete grant applications worth £742,231. At the reporting date, 12 applications had been successful, securing £145,629; 9 were pending and 14 were unsuccessful.

Applications during the year were made to funders including the National Lottery Community Fund. Awards for All, Sport England, Northern Powergrid, the Energy Resilience Fund, Point North, Morrisons Trust, Darlington Lions, Greggs Trust and the WCIT charitable programme.

Successful awards during 2025/26 benefitted The Arthur Wharton Foundation, Darlington Kinship Connect, The Flamingo Nest Support Hub, Friends of Fryers Field, Robert Atkinson Centre, Blue Plaque Project, Linthorpe Community Centre, Northgate Community Association, The Grangefield Centre and TVCAPT. Organisations also continued to receive support with legal structures, project development, volunteering and partnerships.

Breadth of reach
The charity's ongoing reach remains centred on Darlington, with additional work in Stockton and Middlesbrough. During 2025/26, organisations supported included community centres, residents' associations, sports clubs, health and wellbeing groups, education and youth initiatives, environmental projects, heritage and cultural organisations, and new groups establishing themselves.

The Half Moon Inn: ongoing development of a community pub
A continuing priority is the preservation and reinvention of the Half Moon Inn, Darlington's oldest pub. Dating from the early 1800s, it is an important part of the town's heritage. During 2025/26, with support from NatWest Social & Community Capital, the charity continued work to secure the building in permanent community ownership.

The ambition goes beyond saving a pub. The Charity aims to create a vibrant 21st-century social hub where people meet, share ideas and develop initiatives that strengthen the community.

The vision draws on Darlington's history. Edward Pease lived just three doors away, and discussions there helped shape the early cooperative movement and wider social reform. The Charity believes the Half Moon Inn can again be a place where conversation leads to action, stronger connections and new local initiatives.

By combining heritage preservation with modern community development, the Charity aims to create a model that could be replicated nationally, showing how traditional pubs can become multi-purpose social, cultural and economic assets. The project reflects the belief that community spaces should encourage belonging, shared ideas and local pride.

Tees Valley Community Asset Preservation Trust

Report of the Trustees
for the Year Ended 30 April 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Tees Valley Community Asset Preservation Trust is a Charitable Incorporated Organisation (CIO), governed by a constitution (Foundation Structure) dated 5th September 2015 (amended 13th April 2016). It was entered on to the Register of Charities with the registered charity number 1166564 on the 15th April 2016.

Recruitment and appointment of new trustees

The Constitution states that the CIO shall have a Board of Trustees comprising at least 3 persons. New trustees may be recruited to the Board at any time by the Trustees. In selecting individuals for appointment as trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The Trustees may, by and from their number and from time to time, elect such officers (chair, secretary and treasurer) as they see fit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE006260 (England and Wales)

Registered Charity number

1166564

Registered office

98 Welbeck Avenue
Darlington
Co. Durham

Trustees

M Landers
C Upton
M Wood
Miss E Pocock

Independent Examiner

Lyons Watson Accountants
Business Central
2 Union Square
Darlington
Co. Durham
DL1 1GL

Approved by order of the board of trustees on 28/9/26 and signed on its behalf by:

M Landers - Trustee

Independent Examiner's Report to the Trustees of
Tees Valley Community Asset Preservation
Trust

Independent examiner's report to the trustees of Tees Valley Community Asset Preservation Trust ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2026.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

N Lyons FCCA
Lyons Watson Associates
Business Central
2 Union Square
Darlington
Co. Durham
DL1 1GL
Date 28/9/26

Tees Valley Community Asset Preservation Trust

Statement of Financial Activities
for the Year Ended 30 April 2026

	Notes	Unrestricted fund £	Restricted fund £	30.4.26 Total funds £	30.4.25 Total funds £
INCOME					
Donations and legacies	2	2,904	-	2,904	677
Charitable activities	4				
Centre		12,636	101,934	114,570	76,953
Other trading activities	3	188,648	-	188,648	172,669
Total		204,188	101,934	306,122	250,299
EXPENDITURE ON					
Charitable activities					
Centre		189,544	147,372	336,916	226,526
NET (OUTGOINGS)/INCOME		14,644	(45,438)	(30,794)	23,773
Transfers between funds	12	7,120	(7,120)	-	-
Net movement in funds		21,764	(52,558)	(30,794)	23,773
RECONCILIATION OF FUNDS					
Total funds brought forward		17,771	464,245	482,016	458,243
TOTAL FUNDS CARRIED FORWARD		39,535	411,687	451,222	482,016

Tees Valley Community Asset Preservation Trust

Balance Sheet
30 April 2026

	Notes	Unrestricted fund £	Restricted fund £	30.4.26 Total funds £	30.4.25 Total funds £
FIXED ASSETS					
Tangible assets	9	2,829	357,544	360,373	373,761
CURRENT ASSETS					
Debtors	10	4,650	-	4,650	3,083
Cash at bank		57,889	67,486	125,375	122,632
		62,539	67,486	130,025	125,715
CREDITORS					
Amounts falling due within one year	11	(25,833)	(13,343)	(39,176)	(17,460)
NET CURRENT ASSETS		36,706	54,143	90,849	108,255
TOTAL ASSETS LESS CURRENT LIABILITIES		39,535	411,687	451,222	482,016
NET ASSETS		39,535	411,687	451,222	482,016
FUNDS	13				
Unrestricted funds				39,535	17,771
Restricted funds				411,687	464,245
TOTAL FUNDS				451,222	482,016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
30 April 2026

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

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

M Landers - Trustee



E Pocock - Trustee



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Computer equipment	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	30.4.26	30.4.25
	£	£
Donations	2,904	677

3. OTHER TRADING ACTIVITIES

	30.4.26	30.4.25
	£	£
Room hire	155,867	156,849
Support services	26,869	15,400
Miscellaneous	5,912	420
	188,648	172,669

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.4.26	30.4.25
		£	£
Grants	Centre	114,570	76,953

	30.4.26	30.4.25
	£	£
National Lottery Community Fund – Kitchen Project	-	18,290
RC North East and Cumbria Region	101,934	58,663
Darlington Borough Council	12,636	-
	114,570	76,953

5. NET INCOME/(EXPENDITURE)

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

	30.4.26	30.4.25
		£
Depreciation - owned assets	13,388	15,220
Other operating leases	-	-

continued...

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2026 nor for the year ended 30 April 2025.

Trustees' expenses

	30.4.26	30.4.25
	£	£
Trustees' expenses	11,935	12,360

7. STAFF COSTS

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

	30.4.26	30.4.25
Office and administration	6	5

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies			
Donations	677	-	677
Charitable activities			
Centre	-	76,953	76,953
Other trading activities	172,669	-	172,669
Total	173,446	76,953	250,299
EXPENDITURE ON			
Charitable activities			
Centre	164,936	61,590	226,526
NET (EXPENDITURE)/INCOME	8,410	15,363	23,773
Transfers between funds	-	(-)	-
Net movement in funds	8,410	15,363	23,773
RECONCILIATION OF FUNDS			
Total funds brought forward	9,361	448,882	458,243
TOTAL FUNDS CARRIED FORWARD	17,771	464,245	482,016

continued...

9. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 May 2025	392,300	91,445	4,280	488,025
Additions	-	-	-	-
At 30 April 2026	392,300	91,445	4,280	488,025
DEPRECIATION				
At 1 May 2025	60,289	52,110	1,865	114,264
Charge for year	8,103	5,103	182	13,388
At 30 April 2026	68,392	57,213	2,047	127,652
NET BOOK VALUE				
At 30 April 2026	323,908	34,232	2,233	360,373
At 30 April 2025	332,011	39,335	2,415	373,761

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.26 £	30.4.25 £
Trade debtors	4,650	3,083
Prepayments	-	-
	4,650	3,083

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.26 £	30.4.25 £
Bank loans and overdrafts (see note 12)	13,343	16,200
Deferred income	24,513	-
Accrued expenses	1,320	1,260
	39,176	17,460

continued...

12. LOANS

An analysis of the maturity of loans is given below:

	30.4.26 £	30.4.25 £
Amounts falling due within one year on demand:		
Bank loans	13,343	16,200

13. MOVEMENT IN FUNDS

	At 1.5.25 £	Net movement in funds £	Transfers between funds £	At 30.4.26 £
Unrestricted funds				
General fund	17,771	14,644	7,120	39,535
Restricted funds				
General fund	464,245	(45,438)	(7,120)	411,687
TOTAL FUNDS	482,016	(30,794)	-	451,222

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,188	(189,544)	14,644
Restricted funds			
General fund	101,934	(147,372)	(45,438)
TOTAL FUNDS	306,122	(336,916)	(30,794)

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	377,534	(354,480)	23,054
Restricted funds			
General fund	178,887	(208,962)	(30,075)
TOTAL FUNDS	556,421	(563,442)	(7,021)

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2026.

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.24 £	Net movement in funds £	Transfers between funds £	At 30.4.25 £
Unrestricted funds				
General fund	9,361	8,410	-	17,771
Restricted funds				
General fund	448,882	15,363	(-)	464,245
TOTAL FUNDS	458,243	23,773	-	482,016

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,346	(164,936)	8,410
Restricted funds			
General fund	76,953	(61,590)	15,363
TOTAL FUNDS	250,299	(226,526)	23,773

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.24 £	Net movement in funds £	Transfers between funds £	At 30.4.26 £
Unrestricted funds				
General fund	9,361	23,054	7,120	39,535
Restricted funds				
General fund	448,882	(30,075)	(7,120)	411,687
TOTAL FUNDS	458,243	(7,021)	(-)	451,222

continued...

Tees Valley Community Asset Preservation Trust

Detailed Statement of Financial Activities for the Year Ended 30 April 2026

	30.4.26 £	30.4.25 £
Management		
Finance		
Bank charges	-	-
Loan interest	2,194	2,194
	2,194	2,194
Governance costs		
Trustees' expenses	11,935	12,360
Support services	9,400	6,250
Accountancy and legal fees	1,380	1,260
	22,715	19,870
Total resources expended	336,916	226,526
Net (expenditure)/income	(30,794)	23,773

Tees Valley Community Asset Preservation Trust

Detailed Statement of Financial Activities for the Year Ended 30 April 2026

	30.4.26 £	30.4.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,904	677
Other trading activities		
Room hire	155,867	156,849
Support services	26,869	15,400
Miscellaneous	5,912	420
	188,648	172,669
Charitable activities		
Grants	114,570	76,953
Total incoming resources	306,122	250,299
EXPENDITURE		
Charitable activities		
Wages	84,423	81,172
Pensions	1,254	2,195
Project costs	121,740	21,940
Donations	5,433	4,998
	212,850	110,305
Support costs		
Management		
Business support services	8,750	-
Training	66	3,148
Rates and water	4,301	2,737
Insurance	886	4,788
Light and heat	9,666	15,885
Postage and stationery	170	61
Advertising and marketing	29	62
Sundries	-	-
Travelling expenses	101	56
Repairs and renewals	51,590	41,895
Maintenance contracts	8,184	8,009
Licences and subscriptions	635	645
Cleaning	1,391	1,651
Depreciation of leasehold property	8,103	8,780
Depreciation of plant & machinery	5,103	6,236
Depreciation of computer equipment	182	204
	99,157	94,157

continued...

