

ADDICTIONS NORTH EAST

England & Wales · Charity number 1102494

Details

Status Registered

Legal form Charitable company

Company number [05028930](#)

Registered 2004-03-05

Register [View on the Charity Commission register](#)

Contact

Address ANE Health & Housing
Lighthouse View
Seaham
County Durham
SR7 7PR

Phone 03003303040

Email info@addictionsnortheast.com

Website www.addictionsnortheast.com

Activities

Objects: A0 TO PROMOTE THE PREVENTION, RECOGNITION AND TREATMENT OF PROBLEMS RELATED TO THE USE OF ALCOHOL, DRUGS, RELATED SUBSTANCES AND OTHER ADDICTIONS, IN PARTICULAR BUT NOT LIMITED TO: I) THE PROVISION OF ADVICE, INFORMATION, SUPPORT AND COUNSELLING TO SUCH PERSONS, THEIR FAMILIES AND CARERS II) THE PROVISION A RANGE OF HOLISTIC THERAPIES AND TREATMENTS SUCH AS REFLEXOLOGY, ACUPUNCTURE, AROMATHERAPY, MASSAGE AND REIKI, OSTEOPATHY, CHIROPRACTIC, ACUPUNCTURE, HERBAL MEDICINE AND HOMEOPATHY. B) TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MY FROM TIME TO TIME BE DETERMINED.

Activities: The Trust provides mentoring and support to the addictive community via a radical new telephone service or through group training and other routes.. Managed by ex-service users, the Trust also assists recovering addicts back to main stream education and/or employment.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Accommodation/housing
- **Who:** People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£2,009,160	£1,718,683	£682,531	27
2024-01-31	£1,234,992	£1,225,454	£392,054	15
2023-01-31	£792,677	£671,640	£384,235	0
2022-01-31	£577,378	£465,718	£263,198	0
2021-01-31	£499,956	£369,209	-	-

Trustees

Name	Role	Appointed
Anthony David Welsh		2016-01-06
Charlotte Elizabeth Lilley		2019-09-19
Christopher Potts		2025-05-20
Elizabeth Barnes		2019-09-24
Frank Nicholson		2021-07-27
IAIN WILLIAM KAY		2020-10-31
Jane Bryce Vickers		2021-07-27
Stephen David Welch		2026-04-07
Trevor Graham Sharp		2026-02-18

ADDICTIONS NORTH EAST

England & Wales - Charity number 1102494

Accounts

Addictions North East

Charity No. 1102494

Company No. 05028930

Trustees' Report and Audited Accounts

31 January 2025

Addictions North East
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ADDICTIONS NORTH EAST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 31 JANUARY 2025

The trustees present their annual report and financial statements for the Period ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the Period.

Structure, governance and management

The is a company limited by guarantee

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Elizabeth Barnes

Iain Kay

Charlotte Lilley

Frank Nicholson

Jane Vickers

Anthony Welsh

Recruitment and appointment of trustees

1. **Skills Audit & Needs Assessment**

The board identifies gaps in skills, experience, or representation (e.g., legal, finance, lived experience, diversity) and defines what kind of trustee is needed.

2. **Role Description & Advertisement**

A trustee role description is created, outlining responsibilities, expectations, and term limits. The role is then advertised through:

- *Charity websites (e.g., Reach Volunteering, Getting on Board)*
- *Local networks or newsletters*
- *Social media and professional networks*

3. **Application & Shortlisting**

Interested individuals submit an application or expression of interest. The board or a nominations subcommittee shortlists candidates based on alignment with the charity's mission and required skills.

4. **Interview & Vetting**

Shortlisted candidates are interviewed, and references may be taken. Eligibility checks (e.g., disqualification under the Charities Act) are also conducted.

5. **Board Approval & Appointment**

The board formally approves the appointment, often through a vote. The new trustee is then registered with the Charity Commission.

6. **Induction & Onboarding**

New trustees receive an induction pack, meet the team, and are introduced to the charity's governance documents, finances, and strategic plan.

ADDICTIONS NORTH EAST

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

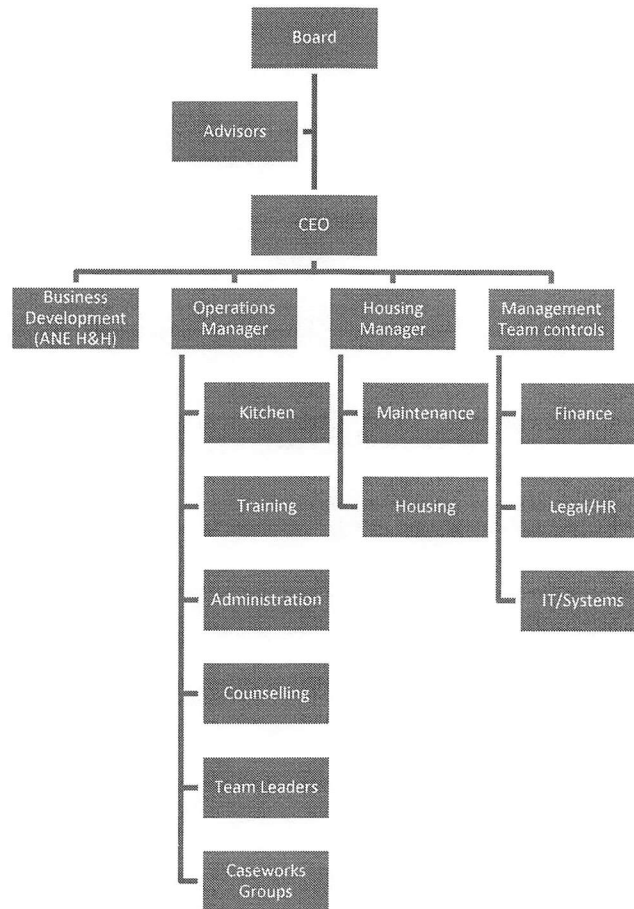
The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

Organisational structure



ADDICTIONS NORTH EAST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of Addictions North East for the purpose 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 trustees to prepare financial statements for each financial Period which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

.....
Iain Kay

Date:

ADDICTIONS NORTH EAST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ADDICTIONS NORTH EAST

Opinion

We have audited the financial statements of Addictions North East (the ‘’) for the year ended 31 January 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 January 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 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 '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 contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or - we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

ADDICTIONS NORTH EAST

TO THE TRUSTEES OF ADDICTIONS NORTH EAST

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the for the purpose 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 '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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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. To the extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

From the preliminary stages of the audit, we ensure our understanding of the entity is up to date. This includes, but is not limited to, current knowledge of their activities, the business and control environments, and their compliance with the applicable and regulatory frameworks. This information supports our risk identification and the subsequent design of audit procedures to mitigate those risks; ensuring that the audit evidence obtained is sufficient and appropriate to support our opinion.

In response to the risks identified, specific to this entity, we designed procedures which included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance, where available;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ADDICTIONS NORTH EAST

ADDICTIONS NORTH EAST

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Colin Chater FCA (Senior Statutory Auditor)
For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified Accountants
Azzurri House
Walsall Road
Aldridge
Walsall
WS9 0RB
Date:

BK Plus Audit Limited is eligible for appointment as auditor of the by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Addictions North East
Statement of Financial Activities
for the year ended 31 January 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	4	9,609	-	9,609	29,582
Other trading activities	5	1,846,508	-	1,846,508	1,124,562
Investments	6	2,402	-	2,402	2,911
Other	7	150,641	-	150,641	77,937
Total		2,009,160	-	2,009,160	1,234,992
Expenditure on:					
Charitable activities	8	1,635,898	-	1,635,898	1,070,464
Other	9	82,785	-	82,785	154,990
Total		1,718,683	-	1,718,683	1,225,454
Net gains on investments		-	-	-	-
Net income	10	290,477	-	290,477	9,538
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		290,477	-	290,477	9,538
Other gains and losses					
Net movement in funds		290,477	-	290,477	9,538
Reconciliation of funds:					
Total funds brought forward		370,179	21,875	392,054	382,516
Total funds carried forward		660,656	21,875	682,531	392,054

**Addictions North East
Summary Income and Expenditure Account
for the year ended 31 January 2025**

	2025	2024
	£	£
Income	2,006,758	1,232,081
Interest and investment income	2,402	2,911
Gross income for the year	<u>2,009,160</u>	<u>1,234,992</u>
Expenditure	1,688,858	1,224,634
Depreciation and charges for impairment of fixed assets	29,825	820
Total expenditure for the year	<u>1,718,683</u>	<u>1,225,454</u>
Net income before tax for the year	290,477	9,538
Net income for the year	<u><u>290,477</u></u>	<u><u>9,538</u></u>

Addictions North East**Balance Sheet**

at 31 January 2025

Company No. 05028930	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	12	337,141	250,128
		<u>337,141</u>	<u>250,128</u>
Current assets			
Debtors	13	82,978	33,615
Cash at bank and in hand		323,549	175,683
		<u>406,527</u>	<u>209,298</u>
Creditors: Amount falling due within one year	14	<u>(48,694)</u>	<u>(46,246)</u>
Net current assets		357,833	163,052
Total assets less current liabilities		694,974	413,180
Creditors: Amounts falling due after more than one year	15	<u>(12,443)</u>	<u>(21,126)</u>
Net assets excluding pension asset or liability		682,531	392,054
Total net assets		<u><u>682,531</u></u>	<u><u>392,054</u></u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		21,875	21,875
		<u>21,875</u>	<u>21,875</u>
Unrestricted funds	16		
General funds		660,656	370,179
		<u>660,656</u>	<u>370,179</u>
Reserves	16		
Total funds		<u><u>682,531</u></u>	<u><u>392,054</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board on 22 October 2025

And signed on its behalf by:

A.D. Welsh

Trustee

22 October 2025

Addictions North East
Statement of Cash flows
for the year ended 31 January 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	290,477	9,538
Adjustments for:		
Depreciation of property, plant and equipment	29,825	820
Dividends, interest and rents from investments	(153,043)	(80,848)
Increase in trade and other receivables	(49,363)	(23,948)
Increase in trade and other payables	2,448	4,059
Net cash provided by/(used in) operating activities	<u>120,344</u>	<u>(90,379)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(116,838)	(45,775)
Dividends, interest and rents from investments	153,043	80,848
Net cash from investing activities	<u>36,205</u>	<u>35,073</u>
Cash flows from financing activities		
Repayment of borrowings	(8,683)	(10,000)
Net cash used in financing activities	<u>(8,683)</u>	<u>(10,000)</u>
Net increase/(decrease) in cash and cash equivalents	147,866	(65,306)
Cash and cash equivalents at the beginning of the year	175,683	216,292
Cash and cash equivalents at the end of the year	<u>323,549</u>	<u>150,986</u>
Components of cash and cash equivalents		
Cash and bank balances	323,549	175,683
	<u>323,549</u>	<u>175,683</u>

Addictions North East

Notes to the Accounts

for the year ended 31 January 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Addictions North East
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Motor Vehicles	25%% Reducing Balance
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Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Addictions North East
Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Additions North East
Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	29,582	-	29,582
Other trading activities	1,124,562	-	1,124,562
Investments	2,911	-	2,911
Other	56,062	21,875	77,937
Total	1,213,117	21,875	1,234,992
Expenditure on:			
Charitable activities	1,070,464	-	1,070,464
Other	154,990	-	154,990
Total	1,225,454	-	1,225,454
Net income	(12,337)	21,875	9,538
Net income before other gains/(losses)	(12,337)	21,875	9,538
Other gains and losses:			
Net movement in funds	(12,337)	21,875	9,538
Reconciliation of funds:			
Total funds brought forward	382,516	-	382,516
Total funds carried forward	370,179	21,875	392,054

4 Income from donations and legacies

Unrestricted £	Total 2025 £	Total 2024 £
9,609	9,609	29,582
<u>9,609</u>	<u>9,609</u>	<u>29,582</u>

5 Income from other trading activities

Unrestricted £	Total 2025 £	Total 2024 £
1,846,508	1,846,508	1,124,562
<u>1,846,508</u>	<u>1,846,508</u>	<u>1,124,562</u>

Addictions North East
Notes to the Accounts

6 Income from investments

Unrestricted	Total 2025	Total 2024
£	£	£
2,402	2,402	2,911
<u>2,402</u>	<u>2,402</u>	<u>2,911</u>

7 Other income

Unrestricted	Total 2025	Total 2024
£	£	£
150,641	150,641	56,062
Grant received - Bernicia -	-	21,875
<u>150,641</u>	<u>150,641</u>	<u>77,937</u>

8 Expenditure on charitable activities

Unrestricted	Total 2025	Total 2024
£	£	£
<i>Expenditure on charitable activities</i>	1,635,898	1,070,464
<i>Governance costs</i>	-	-
<u>1,635,898</u>	<u>1,635,898</u>	<u>1,070,464</u>

9 Other expenditure

Unrestricted	Total 2025	Total 2024
£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	29,825	820
Legal and professional costs	52,960	154,170
<u>82,785</u>	<u>82,785</u>	<u>154,990</u>

10 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	29,825	820

11 Staff costs

No employee received emoluments in excess of £60,000. The average number of staff in the year was 14 (2024: 14).

The total remuneration of key management personnel during the year was £94,581 (2024: £74,350).

Addictions North East
Notes to the Accounts

12 Tangible fixed assets

	Land and buildings	Freehold	Motor Vehicles	Total
	£	£	£	£
Cost or revaluation				
At 1 February 2024	247,667	-	5,000	252,667
Additions	-	19,482	97,356	116,838
At 31 January 2025	<u>247,667</u>	<u>19,482</u>	<u>102,356</u>	<u>369,505</u>
Depreciation and impairment				
At 1 February 2024	-	-	2,539	2,539
Depreciation charge for the year	-	4,871	24,954	29,825
At 31 January 2025	<u>-</u>	<u>4,871</u>	<u>27,493</u>	<u>32,364</u>
Net book values				
At 31 January 2025	<u>247,667</u>	<u>14,611</u>	<u>74,863</u>	<u>337,141</u>
At 31 January 2024	<u>247,667</u>	<u>-</u>	<u>2,461</u>	<u>250,128</u>

13 Debtors

	2025	2024
	£	£
Prepayments and accrued income	82,978	33,615
	<u>82,978</u>	<u>33,615</u>

14 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	10,000	10,000
Other taxes and social security	7,576	1,757
Other creditors	13,976	2,302
Accruals	17,142	32,187
	<u>48,694</u>	<u>46,246</u>

15 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	12,443	21,126
	<u>12,443</u>	<u>21,126</u>

Addictions North East
Notes to the Accounts

16 Movement in funds

	At 1 February 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 January 2025 £
Restricted funds:				
Restricted income funds:	21,875	-	-	21,875
<i>Total</i>	<u>21,875</u>	<u>-</u>	<u>-</u>	<u>21,875</u>
Unrestricted funds:				
General funds	370,179	2,009,160	(1,718,683)	660,656
Total funds	<u>392,054</u>	<u>2,009,160</u>	<u>(1,718,683)</u>	<u>682,531</u>

17 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	337,141	337,141
Net current assets	357,833	357,833
Creditors due in more than one year and provisions	(12,443)	(12,443)
	<u>682,531</u>	<u>682,531</u>

18 Reconciliation of net debt

	At 1 February 2024 £	Cash flows £	At 31 January 2025 £
Cash and cash equivalents	175,683	147,866	323,549
	<u>175,683</u>	<u>147,866</u>	<u>323,549</u>
Bank loans	(31,126)	8,683	(22,443)
	<u>(31,126)</u>	<u>8,683</u>	<u>(22,443)</u>
Net debt	<u>144,557</u>	<u>156,549</u>	<u>301,106</u>

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Addictions North East
Detailed Statement of Financial Activities
for the year ended 31 January 2025

	Unrestricted funds		Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Income and endowments from:				
Donations and legacies	9,609	-	9,609	29,582
	<u>9,609</u>	<u>-</u>	<u>9,609</u>	<u>29,582</u>
Other trading activities	1,846,508	-	1,846,508	1,124,562
	<u>1,846,508</u>	<u>-</u>	<u>1,846,508</u>	<u>1,124,562</u>
Investments	2,402	-	2,402	2,911
	<u>2,402</u>	<u>-</u>	<u>2,402</u>	<u>2,911</u>
Other	150,641	-	150,641	56,062
Grant received - Bernicia	-	-	-	21,875
	<u>150,641</u>	<u>-</u>	<u>150,641</u>	<u>77,937</u>
Total income and endowments	2,009,160	-	2,009,160	1,234,992
Expenditure on:				
Charitable activities	1,635,898	-	1,635,898	1,070,464
	<u>1,635,898</u>	<u>-</u>	<u>1,635,898</u>	<u>1,070,464</u>
Total of expenditure on charitable activities	1,635,898	-	1,635,898	1,070,464
General administrative costs, including depreciation and amortisation				
Depreciation of Freehold	4,871	-	4,871	-
Depreciation of Motor Vehicles	24,954	-	24,954	820
	<u>29,825</u>	<u>-</u>	<u>29,825</u>	<u>820</u>
Legal and professional costs				
Audit/Independent examination fees	8,000	-	8,000	6,600
Accountancy and bookkeeping	5,010	-	5,010	2,470
Management charges	39,950	-	39,950	145,100
	<u>52,960</u>	<u>-</u>	<u>52,960</u>	<u>154,170</u>
Total of expenditure of other costs	82,785	-	82,785	154,990
Total expenditure	1,718,683	-	1,718,683	1,225,454
Net gains on investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income	290,477	-	290,477	9,538

Addictions North East**Detailed Statement of Financial Activities**

Net income before other gains/(losses)	<u>290,477</u>	<u>-</u>	<u>290,477</u>	<u>9,538</u>
Other Gains	-	-	-	-
Net movement in funds	<u>290,477</u>	<u>-</u>	<u>290,477</u>	<u>9,538</u>
Reconciliation of funds:				
Total funds brought forward	<u>370,179</u>	<u>21,875</u>	<u>392,054</u>	<u>382,516</u>
Total funds carried forward	<u>660,656</u>	<u>21,875</u>	<u>682,531</u>	<u>392,054</u>

ADDICTIONS NORTH EAST

England & Wales - Charity number 1102494

Accounts

Addictions North East

Charity No. 1102494

Company No. 05028930

Trustees' Report and Audited Accounts

31 January 2024

**Addictions North East
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The Trustees present their annual report and financial statements for the year end. 2023 - 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The objectives of the charity are to:

- a) To promote the prevention, recognition and treatment of problems related to the use of alcohol, drugs, related substances and other addictions in particular but not limited to:
 - (i) The provision of advice, information, support and counselling to such people, their families and carers.
 - (ii) The provision of a range of holistic therapies and treatments such as reflexology, acupuncture, massage, reiki, osteopathy, chiropractic, herbal medicine and homeopathy.
- b) To promote such other charitable purposes as may from time to time be determined.

In furtherance of the Objectives but not otherwise the Charity may exercise the following powers:

- 1) To promote charitable services to addicts within the Counties of Durham, Northumberland, Tyne & Wear and Yorkshire.
 - 2) To develop and provide programmes and opportunities for the addicts and their families and friends.
 - 3) To devise and present measures to alleviate poverty by developing employment and training opportunities.
 - 4) To provide activities and programmes for recovering addicts.
 - 5) To introduce educational opportunities to meet training needs.
 - 6) To encourage activities for addicts, these being educational, recreational and cultural.
 - 7) To draw, make, accept, endorse, discount, execute and issue promissory notes, bills, cheques and other instruments, and to name of the charity.
-

- 8) To raise funds and to invite and receive contributions: providing that in raising funds the charity shall not undertake any substantial permanent trading activities and shall conform to any relevant statutory regulations.
- 9) To acquire, alter, improve and (subject to such consents as may be required by law) to charge or otherwise dispose of property.
- 10) Subject to clause 5 below to employ such staff, who shall not be Directors of the Charity (hereinafter referred to as "the Trustees"), as are necessary for the proper pursuit of the objects and to make all reasonable and necessary provision for the payment of pensions and superannuation to staff and their dependents.
- 11) To establish or support any charitable trusts, associations or institutions formed for all or any of the objects.
- 12) To co-operate with other charities, voluntary bodies and statutory authorities operating in furtherance of the objects or similar charitable purposes and to exchange information and advice with them.
- 13) To provide indemnity insurance to cover the liability of the Trustees which by virtue of any rule of law would otherwise attach to them in respect of any negligence, default, breach of trust or breach of duty of which they may be guilty in relation to the charity: Provided that any such insurance shall not extend to any claim arising from any act or omission which the Trustees knew to be a breach of trust or breach of duty or which was committed by the Trustees in reckless disregard to whether it was a breach of trust or breach of duty or not and provided also that any such insurance shall not extend to the costs of any unsuccessful defense to a criminal prosecution brought against the Trustees in their capacity as directors of the charity.
- 14) To pay out of the funds of the charity the costs, charges and expenses of any incidental to the formation and registration of the charity.
- 15) To do all such other lawful things as are necessary for the achievement of the objects.
- 16) Have the power, subject to any consent required by law to borrow money and to charge all or any part of the property of the Trust with repayment of the money so borrowed.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on their legal duty on public benefit and are satisfied that the Charity delivers public benefit and pays due to the guidance on public benefit when deciding which new projects the Charity should undertake.

The main activities undertaken to further the Charity's purposes for public benefit are those detailed above.

Achievements and performance Fundraising activities

The Trustees consider that the Charity met the Objects in its constitution in the year by successfully delivering the following:

Core Services – ANE Supported Housing programme.

Our Supported Housing Programme provided residential accommodation for 96 services users with a mix of “move-on” houses and shared occupancies (no more than three people per house). We continue to observe a growing trend of increased applications from women. We are pleased that we now have 32 women and 64 men in our supported housing facilities.

Our waiting list continues to be high despite the added placements. Our current waiting list has 22 men and 18 females urgently seeking residential therapeutic services from our charity. We continue to look for additional properties – either rented or purchased. Numbers increase daily despite adding new housing stock. ANE are seriously concerned at the shortage of women’s Supported Housing services within the North East Region.

As part of our therapeutic services we have been using a range of abstinence wellbeing training courses designed by Addictions UK complemented by workbooks devised and written by Addictions North East. These courses are validated by the Open College Network (OCN) at Levels Three and Four. All our staff and volunteers have completed these courses in addition to the other service users in our Stages Three and Four Groups.

We continue to work with MYBE Awards who delivered Level 2 Volunteering courses and latterly have delivered the “Confidence with Numbers” courses and “Learning Resilience” Courses. 12 candidates completed Level 2 Food and Hygiene courses, 6 individuals are studying to complete their Level 3 Community Well-being Apprenticeship courses and 2 people achieved their Level 5 Management courses.

The ANE “45 weeks structured residential training programme” has proven to be a remarkable success with candidates completing the programme. The programme is split into four stages of circa 10 weeks in each stage. When service users experience a relapse in their abstinence programme, they are required to re-commence the programme in Stage 1.

The “Own My Life” courses which address issue of domestic violence have proven to be extremely popular. ANE has five accredited staff members licenced to conduct these women only training courses.

Therapeutic and Counselling Services

With the support of Addictions UK, we have been able to offer counselling to our clients through a counselling scheme supervised by Simon Stephens, Director of Case Work at Addictions UK. Simon is, a graduate psychologist and a Senior Accredited BACP Counsellor and Psychotherapist. With a team of our own paid staff and counselling students, this scheme has proved to be immensely popular and successful, and it is hoped that this programme can be enlarged next year.

Our Premises:

At the commencement of our Financial Year (February 2023 to January 2024, ANE currently operate from three houses in Seaham – One house acts as a training centre and is used every day as a Training Hub with a full programme of training / therapeutic and Recovery sessions booked in ten hours per day. Another house services as a base for all our staff and volunteers with facilities for small meetings to be held with our service users. Our third house is used for serving meals (Full Breakfasts and Lunches) and for holding overflow group and one – to – one meetings.

Because of the high numbers attending group meetings we have booked more facilities five days per week at the Dawdon Youth and Community Centre.

Our Trustees are aware that because of the growth in our therapeutic and residential supported Housing Programmes that we needed more suitable office premises, and we secured new premises to convert / lease for the following fiscal year at 1 (a) Lighthouse View, Spectrum Business Park, Seaham. Our former houses, which were used as our business premises, were returned to residential occupancy.

Our Staff and Volunteers

Our Trustees are grateful to our staff for their hard work and diligence during the last fiscal year. We have adopted a policy of “Grow our own staff group” and we have employed all of our staff members who possess “Lived Experience.” This has been an absolute success with nine full time and twelve part time, initiative-taking staff members being appointed. All of our staff have enthusiastically embarked on their accredited training courses – including apprenticeships.

We are fortunate to have recruited a considerable number of very skilled volunteers who function as “shadows” to their employed colleagues, shadowing them in roles such as facilitators, wellbeing and support staff, caterers, or maintenance personnel. Hopefully, in time, our volunteers will be well placed to secure remunerative employment by gaining such useful experience.

Financial review

Principal funding sources

The Trustees' objective is to raise as many funds as is reasonably possible to finance the Charity's activities and to meet its reserves policy. That objective was met for the year with funds being raised from the following sources:

Incoming resources

- **Housing Benefit Income** **£ 1,124,562**
- **Other Fundraising Activities** **£ 88,714**
- **Donations** **£ 29,582**

The net incoming resources for the period amounted to a surplus of £9,708 (2023: £121,037). The amount attributable to reserves stands at £393,943 (2023: £384,235) of which £21,875 (2023: £NIL) are restricted.

Reserves policy

In accordance with the Charity Commissioners guidance the Trustees are required to hold a reserves policy based on a realistic estimation of reserve requirements. Reserves represent those resources which can be made available to spend once all commitments and planned expenditure have been met. Reserves are spent at the discretion of the Trustees and in the furtherance of the Charity's aims and objectives.

The level of reserves held, as decided by the Trustees, is equal to the value of one month of running costs. The Trustees will seek to expand this amount over the coming years.

The reserves policy will be reviewed by the Trustees at the annual audit meeting. Free reserves at the year-end amount to £153,808.00.

Plans for future periods

Following significant growth as a Charity, the Trustees and senior management team recognised the need for a systemic review and a revised strategy. In the coming year a number of activities will take place to provide a new strategy for the Charity over the coming five years and any necessary structural, procedural, or other changes to take place. This will also consider our financial needs and the best

methods to sustain the organisation and its services.

We look forward to moving into our new premises next fiscal year.

Having all our services under one roof will be effective, it will enhance and improve the quality of our work with service users – both residential and within the community.

We are committed to working in partnership with all our friends and stakeholders from the private, public and third sectors for which we are grateful for their help and assistance.

Our plans include developing an ANE Women's Recovery Hub, a Community Café, and additional Housing stock to help reduce our unacceptable waiting lists

Consideration will be given for the Charity to register as a provider of social housing with the Regulator of Social Housing.

Further expansion to our abstinence based recovery housing to other areas of the North East of England. This service will run in parallel with our therapeutic services.

Day to day management

Over the last year the officers responsible for the day-to-day management of the Charity were Scott Barnes, Chief Executive Officer and Angela Johnson, Operations Manager.

Structure, governance and management Governing document

The Charity is a company limited by guarantee, as defined by the Companies Act 2006, and is constituted by its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of the signature of the financial statements were:

- **Frank Nicolson appointed 27.07.2021**
- **Jane Bryce Vickers appointed 27.07.2021**
- **Iain William Kay appointed 31.10.2020**
- **Elizabeth Barnes appointed 24.09.2019**
- **Charlotte Elizabeth Lilley appointed 19.09.2019**
- **Anthony David Welsh appointed 06.01.2016**

Recruitment and appointment of new Trustees

Trustees are re-appointed to or removed from the board by members of the Charity at the annual general meeting and are responsible for the strategic governance of the Charity. They do not receive any remuneration and offer their services voluntarily. Each Trustee brings his/her own specific skills and experience for the benefit of the

Charity, and, on appointment, new Trustees are able to meet with the Chief Executive Officer and other members of staff in order to understand the Charity's objectives and business processes. A procedure is in place for advising new Trustees about their expected roles and responsibilities, including reference to the Charity Commission's "The Essential Trustee" guidance.

Day-to-day management and decision-making

The officers responsible for the day-to-day management of the Charity during the year were Scott Barnes, Chief Executive Officer and Angela Johnson, Operations Manager. Decision-making regarding matters such as material expenditure, resourcing, remuneration, recruitment and the Charity's overall structure have been delegated to the Executive team, and overall strategy are reserved to the Trustees.

Key management remuneration

Key management remuneration is reviewed annually and normally increased with average earnings. The Trustee's benchmark is the mid-point range paid for comparable roles in charities of a similar size.

Related parties

The Charity does not have any subsidiaries and there are no entities that are related parties. During the year, two employees of the Charity were connected to a Trustee and the Trustees manage any issues that may arise in accordance with the guidance provided by the Charity Commission.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed, to safeguard the assets of the Charity and to ensure appropriate controls are in place for taking steps to provide reasonable assurance against fraud and error.

Significant events

There were no significant financial events during the year.

Statement of trustees' responsibilities

The trustees, who are also the directors of Addictions North East for the purpose 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 trustees to prepare financial statements for each

financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that year.

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 Charities SORP.
- make judgements and estimates that are reasonable and prudent:
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In accordance with the company's articles, a resolution proposing that BK Plus be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of Information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



30/10/2024

AUDITORS REPORT TO THE TRUSTEES OF ADDICTIONS NORTH EAST FOR THE YEAR ENDED 31 JANUARY 2024

Opinion

We have audited the financial statements of Addictions North East (the charity) for the year ended 31 January 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 January 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 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 '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 contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

AUDITORS REPORT TO THE TRUSTEES OF ADDICTIONS NORTH EAST FOR THE YEAR ENDED 31 JANUARY 2024

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees 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 '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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Other matters which we are required to address

This is a first year audit engagement and as such, the comparative figures are unaudited, and we provide no assurance over them. Sufficient opening balance work has been performed to enable an unqualified opinion over the current year figures.

**AUDITORS REPORT TO THE TRUSTEES OF ADDICTIONS NORTH EAST FOR THE YEAR ENDED
31 JANUARY 2024**

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. 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.

BK Plus Audit Limited

Colin Chater FCA

Senior Statutory Auditor

For and on behalf of BK Plus Audit Limited

Date: *31st October 2024*

Azzurri House

Walsall Road

Aldridge

Walsall

England

WS9 0RB

Addictions North East
Statement of Financial Activities
for the year ended 31 January 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments					
from:					
Donations and legacies	4	29,582	-	29,582	27,393
Other trading activities	5	1,124,562	-	1,124,562	710,173
Investments	6	2,911	-	2,911	363
Other	7	56,062	21,875	77,937	54,748
Total		1,213,117	21,875	1,234,992	792,677
Expenditure on:					
Charitable activities	8	1,070,464	-	1,070,464	569,533
Other	9	154,990	-	154,990	103,826
Total		1,225,454	-	1,225,454	673,359
Net gains on investments		-	-	-	-
Net income	10	(12,337)	21,875	9,538	119,318
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(12,337)	21,875	9,538	119,318
Other gains and losses					
Net movement in funds		(12,337)	21,875	9,538	119,318
Reconciliation of funds:					
Total funds brought forward		382,516	-	382,516	263,198
Total funds carried forward		370,179	21,875	392,054	382,516

**Additions North East
Summary Income and Expenditure Account
for the year ended 31 January 2024**

	2024	2023
	£	£
Income	1,232,081	792,314
Interest and investment income	2,911	363
Gross income for the year	<u>1,234,992</u>	<u>792,677</u>
Expenditure	1,224,634	671,640
Depreciation and charges for impairment of fixed assets	820	-
Total expenditure for the year	<u>1,225,454</u>	<u>671,640</u>
Net income before tax for the year	9,538	121,037
Net income for the year	<u>9,538</u>	<u>121,037</u>

Additions North East**Balance Sheet**

at 31 January 2024

Company No. 05028930	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	12	250,128	205,173
		<u>250,128</u>	<u>205,173</u>
Current assets			
Debtors	13	33,615	9,667
Cash at bank and in hand		175,683	216,292
		<u>209,298</u>	<u>225,959</u>
Creditors: Amount falling due within one year	14	(46,246)	(17,490)
Net current assets		163,052	208,469
Total assets less current liabilities		413,180	413,642
Creditors: Amounts falling due after more than one year	15	(21,126)	(31,126)
Net assets excluding pension asset or liability		392,054	382,516
Total net assets		<u>392,054</u>	<u>382,516</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		21,875	-
		<u>21,875</u>	<u>-</u>
Unrestricted funds	16		
General funds		370,179	382,516
		<u>370,179</u>	<u>382,516</u>
Reserves	16		
Total funds		<u>392,054</u>	<u>382,516</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board on 30 October 2024

And signed on its behalf by:



A.D. Welsh

Trustee

30 October 2024

Addictions North East
Statement of Cash flows
for the year ended 31 January 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	9,538	121,037
Adjustments for:		
Depreciation of property, plant and equipment	820	-
Dividends, interest and rents from investments	(80,848)	(55,111)
(Increase)/Decrease in trade and other receivables	(23,948)	133,318
Increase/(Decrease) in trade and other payables	4,059	(10,318)
Net cash (used in)/provided by operating activities	<u>(90,379)</u>	<u>188,926</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(45,775)	(151,139)
Dividends, interest and rents from investments	80,848	55,111
Net cash from/(used in) Investing activities	<u>35,073</u>	<u>(96,028)</u>
Cash flows from financing activities		
Repayment of borrowings	(10,000)	(8,874)
Net cash used in financing activities	<u>(10,000)</u>	<u>(8,874)</u>
Net (decrease)/increase in cash and cash equivalents	(65,306)	84,024
Cash and cash equivalents at the beginning of the year	216,292	126,478
Cash and cash equivalents at the end of the year	<u>150,986</u>	<u>210,502</u>
Components of cash and cash equivalents		
Cash and bank balances	175,683	216,292
	<u>175,683</u>	<u>216,292</u>

Addictions North East
Notes to the Accounts
for the year ended 31 January 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

- | | |
|---------------------------|--|
| Unrestricted funds | These are available for use at the discretion of the trustees in furtherance of the general objects of the charity. |
| Designated funds | These are unrestricted funds earmarked by the trustees for particular purposes. |
| Revaluation funds | These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values. |
| Restricted funds | These are available for use subject to restrictions imposed by the donor or through terms of an appeal. |

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Addictions North East
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Motor Vehicles	25%% Reducing Balance
----------------	-----------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Additions North East

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Additions North East
Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	27,393	-	27,393
Other trading activities	710,173	-	710,173
Investments	363	-	363
Other	54,748	-	54,748
Total	<u>792,677</u>	<u>-</u>	<u>792,677</u>
Expenditure on:			
Charitable activities	566,390	3,143	569,533
Other	102,107	-	102,107
Total	<u>668,497</u>	<u>3,143</u>	<u>671,640</u>
Net income	<u>124,180</u>	<u>(3,143)</u>	<u>121,037</u>
Net income before other gains/(losses)	124,180	(3,143)	121,037
Other gains and losses:			
Net movement in funds	<u>124,180</u>	<u>(3,143)</u>	<u>121,037</u>
Reconciliation of funds:			
Total funds brought forward	260,055	3,143	263,198
Total funds carried forward	<u>384,235</u>	<u>-</u>	<u>384,235</u>

4 Income from donations and legacies

Unrestricted £	Total 2024 £	Total 2023 £
29,582	29,582	27,393
<u>29,582</u>	<u>29,582</u>	<u>27,393</u>

5 Income from other trading activities

Unrestricted £	Total 2024 £	Total 2023 £
1,124,562	1,124,562	710,173
<u>1,124,562</u>	<u>1,124,562</u>	<u>710,173</u>

Additions North East
Notes to the Accounts

6 Income from investments

Unrestricted	Total 2024	Total 2023
£	£	£
2,911	2,911	363
<u>2,911</u>	<u>2,911</u>	<u>363</u>

7 Other income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
	56,062	-	56,062	54,748
Grant received - Bernicia	-	21,875	21,875	-
	<u>56,062</u>	<u>21,875</u>	<u>77,937</u>	<u>54,748</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>	1,070,464	1,070,464	569,533
<i>Governance costs</i>	<u>1,070,464</u>	<u>1,070,464</u>	<u>569,533</u>

9 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	820	820	1,719
Legal and professional costs	154,170	154,170	102,107
	<u>154,990</u>	<u>154,990</u>	<u>103,826</u>

10 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	820	1,719

11 Staff costs

No employee received emoluments in excess of £60,000. The average number of staff in the year was 14 (2023: NIL).

The total remuneration of key management personnel during the year was £74,350 (2023: £NIL).

Addictions North East
Notes to the Accounts

12 Tangible fixed assets

	Land and buildings	Freehold	Motor Vehicles	Total
	£	£	£	£
Cost or revaluation				
At 1 February 2023	201,892	-	5,000	206,892
Additions	45,775	-	-	45,775
At 31 January 2024	<u>247,667</u>	<u>-</u>	<u>5,000</u>	<u>252,667</u>
Depreciation and impairment				
At 1 February 2023	-	-	1,719	1,719
Depreciation charge for the year	-	-	820	820
At 31 January 2024	<u>-</u>	<u>-</u>	<u>2,539</u>	<u>2,539</u>
Net book values				
At 31 January 2024	<u>247,667</u>	<u>-</u>	<u>2,461</u>	<u>250,128</u>
At 31 January 2023	<u>201,892</u>	<u>-</u>	<u>3,281</u>	<u>205,173</u>

13 Debtors

	2024	2023
	£	£
Prepayments and accrued income	33,615	9,667
	<u>33,615</u>	<u>9,667</u>

14 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	10,000	10,000
Other taxes and social security	1,757	-
Other creditors	2,302	-
Accruals	32,187	7,490
	<u>46,246</u>	<u>17,490</u>

15 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	21,126	31,126
	<u>21,126</u>	<u>31,126</u>

Additions North East
Notes to the Accounts

16 Movement in funds

	At 1 February 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 January 2024 £
Restricted funds:				
Restricted income funds:	-	21,875	-	21,875
<i>Total</i>	<u>-</u>	<u>21,875</u>	<u>-</u>	<u>21,875</u>
Unrestricted funds:				
General funds	382,516	1,213,117	(1,225,454)	370,179
Total funds	<u>382,516</u>	<u>1,234,992</u>	<u>(1,225,454)</u>	<u>392,054</u>

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	250,128	-	250,128
Net current assets	141,177	21,875	163,052
Creditors due in more than one year and provisions	(21,126)	-	(21,126)
	<u>370,179</u>	<u>21,875</u>	<u>392,054</u>

18 Reconciliation of net debt

	At 1 February 2023 £	Cash flows £	At 31 January 2024 £
Cash and cash equivalents	216,292	(40,609)	175,683
	<u>216,292</u>	<u>(40,609)</u>	<u>175,683</u>
Bank loans	(41,126)	10,000	(31,126)
	<u>(41,126)</u>	<u>10,000</u>	<u>(31,126)</u>
Net debt	<u>175,166</u>	<u>(30,609)</u>	<u>144,557</u>

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Additions North East
Detailed Statement of Financial Activities
for the year ended 31 January 2024

	Unrestricte d funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	29,582	-	29,582	27,393
	<u>29,582</u>	<u>-</u>	<u>29,582</u>	<u>27,393</u>
Other trading activities	1,124,562	-	1,124,562	710,173
	<u>1,124,562</u>	<u>-</u>	<u>1,124,562</u>	<u>710,173</u>
Investments	2,911	-	2,911	363
	<u>2,911</u>	<u>-</u>	<u>2,911</u>	<u>363</u>
Other	56,062	-	56,062	54,748
Grant received - Bernicia	-	21,875	21,875	-
	<u>56,062</u>	<u>21,875</u>	<u>77,937</u>	<u>54,748</u>
Total income and endowments	1,213,117	21,875	1,234,992	792,677
Expenditure on:				
Charitable activities	1,070,464	-	1,070,464	569,533
	<u>1,070,464</u>	<u>-</u>	<u>1,070,464</u>	<u>569,533</u>
Total of expenditure on charitable activities	1,070,464	-	1,070,464	569,533
General administrative costs, including depreciation and amortisation				
Depreciation of Freehold	-	-	-	-
Depreciation of Motor Vehicles	820	-	820	1,719
	<u>820</u>	<u>-</u>	<u>820</u>	<u>1,719</u>
Legal and professional costs				
Audit/Independent examination fees	6,600	-	6,600	-
Accountancy and bookkeeping	2,470	-	2,470	1,680
Management charges	145,100	-	145,100	100,427
	<u>154,170</u>	<u>-</u>	<u>154,170</u>	<u>102,107</u>
Total of expenditure of other costs	154,990	-	154,990	103,826
Total expenditure	1,225,454	-	1,225,454	673,359
Net gains on investments	-	-	-	-
Net income	(12,337)	21,875	9,538	119,318

**Additions North East
Detailed Statement of Financial Activities**

Net income before other gains/(losses)	(12,337)	21,875	9,538	119,318
Other Gains	-	-	-	-
Net movement in funds	(12,337)	21,875	9,538	119,318
Reconciliation of funds:				
Total funds brought forward	382,516	-	382,516	263,198
Total funds carried forward	370,179	21,875	392,054	382,516

ADDICTIONS NORTH EAST

England & Wales - Charity number 1102494

Accounts

Addictions North East

Charity No. 1102494

Company No. 05028930

Trustees' Report and Unaudited Accounts

31 January 2023

Addictions North East
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05028930

Charity No. 1102494

Registered Office

5a Station Terrace
East Boldon
NE36 0LJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

E. Barnes

I.W. Kay

C.E. Lilley

S.J. Newton

F. Nicholson

J.B. Vickers

A.D. Welsh

Company Secretary

R.A. Percival

Accountants

Brewster & Co (NE) Ltd
5a Station Terrace
East Boldon
Tyne & Wear
NE36 0LJ

OBJECTIVES AND ACTIVITIES

The Charity's objects are a) to promote the prevention, recognition and treatment of problems related to the use of alcohol, drugs, related substances and other addictions, in particular but not limited to b) the provision of advice, information, support and counselling to such persons, their families and carers c) the provision of a range of holistic therapies and treatments such as reflexology, aromatherapy, massage and reiki, osteopathy, chiropractic, acupuncture, herbal medicine and homeopathy and to promote such other charitable purposes as may from time to time be determined.

ACHIEVEMENTS AND PERFORMANCE

The welfare of recovering alcoholics, addicts and their carers and people with general well-being issues such as mental health and neurodiverse conditions is paramount to the objectives of the Charity. In conjunction with Addictions UK, we have some developed twenty-six training courses relating to abstinence well-being issues. These courses are available through our Training Portal (www.addictionstraining.co.uk) Initial training sessions have been held and we are pleased that these OCN Accredited courses are proving to be popular with Health Practitioners, Service Users and Carers / Family Members.

Our Volunteers and Staff provide targeted support to clients in recovery both in our own managed housing and in their own accommodation throughout the North East of England. We have been pleased at the development of new group training sessions which has had positive feedback from attendees. These therapeutic sessions have partly been conducted remotely through Zoom / Microsoft Teams and this has allowed us to expand our support and training services throughout the crisis of the Covid-19 Pandemic and beyond.

Our face-to-face support and therapy sessions are conducted five days per week for up to three sessions per week – details of which are available on our website. We were pleased to receive housing benefits payments from Durham County Council for an increased number of service users.

We are well equipped to deliver the objectives, being a registered charitable body as well as being a limited liability company and having close associations with other similar voluntary and statutory agencies. We have managed to promote additional welfare rights and advocacy services to our client group and assisted many people with applications for Employment Support Allowance, Personal Independence Payments and Universal Credit. We continue to attend numerous Tribunal Hearings for our clients and support them in DWP Assessment Interviews.

Our Trustees have now purchased a total of four houses in Seaham and Murton, County Durham. We plan to increase the number of our own purchased properties which will provide security for the longer-term development of our charity. Addictions UK have purchased six houses for our charitable use.

PLANS FOR FUTURE PERIODS

Addictions North East
Trustees Annual Report

Addictions North East remains committed to supporting the development of its radical new approach to provide 24/7 crisis support for recovering addicts and their carers plus delivering wellbeing, mentoring and confidence building activities in both group and one-to-one service delivery.

Addictions North East have committed to leasing a major premise in the Spectrum Business Park in Seaham to base our entire operations from this therapeutic setting. We will hope to house several facilities at this new base including music therapy, recovery therapies, administration, group & 121 work and an industrial kitchen facility.

The development of our well-being services and increased training work is both positive and exciting. Our plans to accept self-funding service users will provide a balance between Public Sector funded placements and self-funded individuals. Facilitating employment and support to individuals, especially after people commence recovery is a priority for the Trust to promote.

We are pleased that we have maintained our excellent relationship with many other third sector agencies in the North East Region. Additionally, we have helped facilitate the creation of other support measures with associated agencies. We are grateful to our funders and supporters and to the Trustees for their never-ending help and support.

Addictions North East hold mentoring, counselling and training sessions throughout County Durham and neighbouring counties. We are seeking further resources to expand our services and we are concerned at the inadequate levels of Talking Therapies available in the North East Region.

More services are needed especially in rural areas and more isolated communities. Our Programme has now become a major source of assistance for over seventy people in recovery. We continue to expand this service and are working hard to tackle waiting lists from vulnerable men and women. We also plan to develop our work with other people who find it difficult to access traditional services because of social or economic exclusion issues. Addictions North East will increase this work to further tackle social exclusion during the next year.

We are receiving increased numbers of self-referrals through social media and word of mouth. Our referral and partnership links with public and third sector agencies are also proving to be productive. The Trustees hope that we will be able to expand our work in the next reporting period - especially with clients who find it difficult to access available services and experience addictions issues or mental health or neurodiverse problems.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

I.W. Kay
Trustee
21 July 2023

I report to the charity trustees on my examination of the financial statements of Addictions North East for the year ended 31 January 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Charles Brewster
ICAEW
Brewster & Co (NE) Ltd
5a Station Terrace
East Boldon
Tyne & Wear

NE36 0LJ
21 July 2023

Addictions North East
Statement of Financial Activities
for the year ended 31 January 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	4	27,393	-	27,393	16,387
Other trading activities	5	710,173	-	710,173	518,691
Investments	6	363	-	363	-
Other	7	54,748	-	54,748	42,300
Total		792,677	-	792,677	577,378
Expenditure on:					
Charitable activities	8	566,390	3,143	569,533	410,712
Other	9	102,107	-	102,107	55,006
Total		668,497	3,143	671,640	465,718
Net gains on investments		-	-	-	-
Net income		124,180	(3,143)	121,037	111,660
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		124,180	(3,143)	121,037	111,660
Other gains and losses					
Net movement in funds		124,180	(3,143)	121,037	111,660
Reconciliation of funds:					
Total funds brought forward		260,055	3,143	263,198	151,538
Total funds carried forward		384,235	-	384,235	263,198

Addictions North East
 Summary Income and Expenditure Account
 for the year ended 31 January 2023

	2023 £	2022 £
Income	792,314	577,378
Interest and investment income	363	-
Gross income for the year	<u>792,677</u>	<u>577,378</u>
Expenditure	671,640	465,718
Total expenditure for the year	<u>671,640</u>	<u>465,718</u>
Net income before tax for the year	121,037	111,660
Net income for the year	<u><u>121,037</u></u>	<u><u>111,660</u></u>

Addictions North East

Balance Sheet

at 31 January 2023

Company No. 05028930	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	206,892	55,753
		<u>206,892</u>	<u>55,753</u>
Current assets			
Debtors	12	9,667	142,985
Cash at bank and in hand		216,292	126,478
		<u>225,959</u>	<u>269,463</u>
Creditors: Amount falling due within one year	13	(7,490)	(12,018)
Net current assets		<u>218,469</u>	<u>257,445</u>
Total assets less current liabilities		425,361	313,198
Creditors: Amounts falling due after more than one year	14	(41,126)	(50,000)
Net assets excluding pension asset or liability		<u>384,235</u>	<u>263,198</u>
Total net assets		<u><u>384,235</u></u>	<u><u>263,198</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		-	3,143
		<u>-</u>	<u>3,143</u>
Unrestricted funds	15		
General funds		384,235	260,055
		<u>384,235</u>	<u>260,055</u>
Reserves	15		
Total funds		<u><u>384,235</u></u>	<u><u>263,198</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 21 July 2023

And signed on its behalf by:

A.D. Welsh
Trustee
21 July 2023

Addictions North East
Statement of Cash flows
for the year ended 31 January 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	121,037	111,660
Adjustments for:		
Dividends, interest and rents from investments	(55,111)	(42,300)
Decrease/(Increase) in trade and other receivables	133,318	(91,066)
(Decrease)/Increase in trade and other payables	(10,318)	2,359
Net cash provided by/(used in) operating activities	<u>188,926</u>	<u>(19,347)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(151,139)	(55,753)
Dividends, interest and rents from investments	55,111	42,300
Net cash used in investing activities	<u>(96,028)</u>	<u>(13,453)</u>
Cash flows from financing activities		
Repayment of borrowings	(8,874)	50,000
Net cash (used in)/from financing activities	<u>(8,874)</u>	<u>50,000</u>
Net increase in cash and cash equivalents	84,024	17,200
Cash and cash equivalents at the beginning of the year	126,478	108,978
Cash and cash equivalents at the end of the year	<u>210,502</u>	<u>126,178</u>
Components of cash and cash equivalents		
Cash and bank balances	216,292	126,478
	<u>216,292</u>	<u>126,478</u>

for the year ended 31 January 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Addictions North East Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	16,387	-	16,387
Other trading activities	518,691	-	518,691
Other	-	42,300	42,300
Total	<u>535,078</u>	<u>42,300</u>	<u>577,378</u>
Expenditure on:			
Charitable activities	354,394	56,318	410,712
Other	55,006	-	55,006
Total	<u>409,400</u>	<u>56,318</u>	<u>465,718</u>
Net income	<u>125,678</u>	<u>(14,018)</u>	<u>111,660</u>
Net income before other gains/(losses)	125,678	(14,018)	111,660
Other gains and losses:			
Net movement in funds	<u>125,678</u>	<u>(14,018)</u>	<u>111,660</u>
Reconciliation of funds:			
Total funds brought forward	134,377	17,161	151,538
Total funds carried forward	<u><u>260,055</u></u>	<u><u>3,143</u></u>	<u><u>263,198</u></u>

4 Income from donations and legacies

Unrestricted £	Total 2023 £	Total 2022 £
27,393	27,393	16,387
<u>27,393</u>	<u>27,393</u>	<u>16,387</u>

5 Income from other trading activities

Unrestricted £	Total 2023 £	Total 2022 £
710,173	710,173	518,691
<u>710,173</u>	<u>710,173</u>	<u>518,691</u>

6 Income from investments

Unrestricted	Total 2023	Total 2022
£	£	£
363	363	-
<u>363</u>	<u>363</u>	<u>-</u>

7 Other income

Unrestricted	Total 2023	Total 2022
£	£	£
54,748	54,748	42,300
<u>54,748</u>	<u>54,748</u>	<u>42,300</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>	566,390	3,143	569,533	410,712
<i>Governance costs</i>	<u>566,390</u>	<u>3,143</u>	<u>569,533</u>	<u>410,712</u>

9 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Legal and professional costs	102,107	102,107	55,006
	<u>102,107</u>	<u>102,107</u>	<u>55,006</u>

10 Staff costs

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

11 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 February 2022	50,753	5,000	55,753
Additions	151,139	-	151,139
At 31 January 2023	<u>201,892</u>	<u>5,000</u>	<u>206,892</u>
Net book values			
At 31 January 2023	<u>201,892</u>	<u>5,000</u>	<u>206,892</u>
At 31 January 2022	<u>50,753</u>	<u>5,000</u>	<u>55,753</u>

12 Debtors

	2023	2022
	£	£
Other debtors	9,667	142,985
	<u>9,667</u>	<u>142,985</u>

13 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Other creditors	-	10,318
Accruals	7,490	1,700
	<u>7,490</u>	<u>12,018</u>

14 Creditors:
amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	41,126	50,000
	<u>41,126</u>	<u>50,000</u>

15 Movement in funds

	At 1 February 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 January 2023 £
Restricted funds:				
Restricted income funds:	3,143	-	(3,143)	-
<i>Total</i>	<u>3,143</u>	<u>-</u>	<u>(3,143)</u>	<u>-</u>
Unrestricted funds:				
General funds	260,055	792,677	(668,497)	384,235
Total funds	<u>263,198</u>	<u>792,677</u>	<u>(671,640)</u>	<u>384,235</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	206,892	206,892
Net current assets	218,469	218,469
Creditors due in more than one year and provisions	(41,126)	(41,126)
	<u>384,235</u>	<u>384,235</u>

17 Reconciliation of net debt

	At 1 February 2022 £	Cash flows £	At 31 January 2023 £
Cash and cash equivalents	126,478	89,814	216,292
	<u>126,478</u>	<u>89,814</u>	<u>216,292</u>
Bank loans	(50,000)	8,874	(41,126)
	<u>(50,000)</u>	<u>8,874</u>	<u>(41,126)</u>
Net debt	<u>76,478</u>	<u>98,688</u>	<u>175,166</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Addictions North East
Detailed Statement of Financial Activities
for the year ended 31 January 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	27,393	-	27,393	16,387
	<u>27,393</u>	<u>-</u>	<u>27,393</u>	<u>16,387</u>
Other trading activities	710,173	-	710,173	518,691
	<u>710,173</u>	<u>-</u>	<u>710,173</u>	<u>518,691</u>
Investments	363	-	363	-
	<u>363</u>	<u>-</u>	<u>363</u>	<u>-</u>
Other	54,748	-	54,748	42,300
	<u>54,748</u>	<u>-</u>	<u>54,748</u>	<u>42,300</u>
Total income and endowments	792,677	-	792,677	577,378
Expenditure on:				
Charitable activities	566,390	3,143	569,533	410,712
	<u>566,390</u>	<u>3,143</u>	<u>569,533</u>	<u>410,712</u>
Total of expenditure on charitable activities	566,390	3,143	569,533	410,712
Legal and professional costs				
Accountancy and bookkeeping	1,680	-	1,680	1,700
Management charges	100,427	-	100,427	53,306
	<u>102,107</u>	<u>-</u>	<u>102,107</u>	<u>55,006</u>
Total of expenditure of other costs	102,107	-	102,107	55,006
Total expenditure	668,497	3,143	671,640	465,718
Net gains on investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income	124,180	(3,143)	121,037	111,660
	<u>124,180</u>	<u>(3,143)</u>	<u>121,037</u>	<u>111,660</u>
Net income before other gains/(losses)	124,180	(3,143)	121,037	111,660
Other Gains	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	124,180	(3,143)	121,037	111,660
	<u>124,180</u>	<u>(3,143)</u>	<u>121,037</u>	<u>111,660</u>
Reconciliation of funds:				
Total funds brought forward	260,055	3,143	263,198	151,538

Additions North East
Detailed Statement of Financial Activities

Total funds carried forward	<u>384,235</u>	<u>-</u>	<u>384,235</u>	<u>263,198</u>
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ADDICTIONS NORTH EAST

England & Wales - Charity number 1102494

Accounts

Addictions North East

Charity No. 1102494

Company No. 05028930

Trustees' Report and Unaudited Accounts

31 January 2022

Addictions North East
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05028930

Charity No. 1102494

Registered Office

5a Station Terrace
East Boldon
NE36 0LJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

E. Barnes

I.W. Kay

C.E. Lilley

S.J. Newton

F. Nicholson

J.B. Vickers

A.D. Welsh

Company Secretary

R.A. Percival

Accountants

Brewster & Co (NE) Ltd
5a Station Terrace
East Boldon
Tyne & Wear
NE36 0LJ

OBJECTIVES AND ACTIVITIES

The Charity's objects are

- a) to promote the prevention, recognition and treatment of problems related to the use of alcohol, drugs, related substances and other addictions, in particular but not limited to
 - b) the provision of advice, information, support and counselling to such persons, their families and carers
 - c) the provision of a range of holistic therapies and treatments such as reflexology, aromatherapy, massage and reiki, osteopathy, chiropractic, acupuncture, herbal medicine and homeopathy and
- To promote such other charitable purposes as may from time to time be determined.

ACHIEVEMENTS AND PERFORMANCE

The welfare of recovering alcoholics, addicts and their carers and people with general well-being issues such as mental health and neurodiverse conditions is paramount to the objectives of the Charity.

In conjunction with Addictions UK, we have some developed twenty-six training courses relating to abstinence well-being issues. These courses are available through our Training Portal (www.addictionstraining.co.uk) Initial training sessions have been held and we are pleased that these OCN Accredited courses are proving to be popular with Health Practitioners, Service Users and Carers / Family Members.

Our Volunteers and Staff provide targeted support to clients in recovery both in our own managed housing and in their own accommodation throughout the North East of England. We have been pleased at the development of new group training sessions which has had positive feedback from attendees. These therapeutic sessions have partly been conducted remotely through Zoom / Microsoft Teams and this has allowed us to expand our support and training services throughout the crisis of the Covid-19 Pandemic and beyond. Our face-to-face support and therapy sessions are conducted six days per week for up to three sessions per week – details of which are available on our website.

We were pleased to receive housing benefits payments from Durham County Council for an increased number of service users. Our Housing Recovery Programme has now become a major source of assistance for over sixty people in recovery. We continue to expand this service and are working hard to tackle waiting lists from vulnerable men and women. We are receiving increased numbers of self-referrals through social media and word of mouth. Our referral and partnership links with public and third sector agencies are also proving to be productive.

The Trustees hope that we will be able to expand our work in the next reporting period - especially with clients who find it difficult to access available services and experience addictions issues or mental health or neurodiverse problems. We are working currently with just over one hundred and fifty people providing outreach support, advice, information, and counselling.

We also plan to develop our work with other people who find it difficult to access traditional services because of social or economic exclusion issues. Addictions North East will increase this work to further tackle social exclusion during the next year. We are well equipped to deliver the objectives, being a registered charitable body as well as being a limited liability company and having close associations with other similar voluntary and statutory agencies.

We have managed to promote additional welfare rights and advocacy services to our client group and assisted many people with applications for Employment Support Allowance, Personal Independence Payments and Universal Credit. We continue to attend numerous Tribunal Hearings for our clients and support them in DWP Assessment Interviews.

Our Trustees have now purchased three houses in Seaham, County Durham. We plan to increase the number of our own purchased properties which will provide security for the longer-term development of our charity. Addictions UK have purchased five houses for our charitable use.

Future Strategy:

Addictions North East remains committed to supporting the development of its radical new approach to provide 24/7 crisis support for recovering addicts and their carers plus delivering wellbeing, mentoring and confidence building activities in both group and one-to-one service delivery. The development of our well-being services and increased training work is both positive and exciting. Our plans to accept self-funding service users will provide a balance between Public Sector funded placements and self-funded individuals. The Trust has received referrals from other specialist drug & alcohol agencies. Support, especially to carers, has been a priority. Facilitating employment and support to individuals, especially after people commence recovery is a priority for the Trust to promote. We are pleased that we have maintained our excellent relationship with many other third sector agencies In the North East Region Additionally, we have helped facilitate the creation of other support measures with associated agencies.

We are grateful to our funders and supporters and to the Trustees for their never-ending help and support. Addictions North East hold mentoring, counselling sessions and training sessions throughout County Durham and neighboring counties. We are seeking further resources to expand our services and we are concerned at the inadequate levels of Talking Therapies available in the North East Region. More services are needed especially in rural areas and more isolated communities.

Programme has now become a major source of assistance for over sixty people in recovery. We continue to expand this service and are working hard to tackle waiting lists from vulnerable men and women. We are receiving increased numbers of self-referrals through social media and word of mouth. Our referral and partnership links with public and third sector agencies are also proving to be productive.

The Trustees hope that we will be able to expand our work in the next reporting period - especially with clients who find it difficult to access available services and experience addictions issues or mental health or neurodiverse problems. We are working currently with just over one hundred and fifty people providing outreach support, advice, information, and counselling.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

I.W. Kay

Trustee

31 January 2022

I report to the charity trustees on my examination of the financial statements of Addictions North East for the year ended 31 January 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of BA HONS FCA.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Charles Brewster
BA HONS FCA
Brewster & Co (NE) Ltd
5a Station Terrace
East Boldon
Tyne & Wear

NE36 0LJ
31 January 2022

Addictions North East
Statement of Financial Activities
for the year ended 31 January 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	16,387	-	16,387	6,783
Other trading activities	4	518,691	-	518,691	415,591
Other	5	-	42,300	42,300	77,582
Total		535,078	42,300	577,378	499,956
Expenditure on:					
Charitable activities	6	354,394	56,318	410,712	318,969
Other	7	55,006	-	55,006	50,240
Total		409,400	56,318	465,718	369,209
Net gains on investments		-	-	-	-
Net income		125,678	(14,018)	111,660	130,747
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		125,678	(14,018)	111,660	130,747
Other gains and losses					
Net movement in funds		125,678	(14,018)	111,660	130,747
Reconciliation of funds:					
Total funds brought forward		134,377	17,161	151,538	20,791
Total funds carried forward		260,055	3,143	263,198	151,538

Addictions North East
Summary Income and Expenditure Account
for the year ended 31 January 2022

	2022 £	2021 £
Income	577,378	499,956
Gross income for the year	<u>577,378</u>	<u>499,956</u>
Expenditure	465,718	369,209
Total expenditure for the year	<u>465,718</u>	<u>369,209</u>
Net income before tax for the year	111,660	130,747
Net income for the year	<u>111,660</u>	<u>130,747</u>

Addictions North East

Balance Sheet

at 31 January 2022

Company No. 05028930	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	55,753	-
		<u>55,753</u>	<u>-</u>
Current assets			
Debtors	10	142,985	51,919
Cash at bank and in hand		126,478	108,978
		<u>269,463</u>	<u>160,897</u>
Creditors: Amount falling due within one year	11	(12,018)	(9,359)
Net current assets		<u>257,445</u>	<u>151,538</u>
Total assets less current liabilities		313,198	151,538
Creditors: Amounts falling due after more than one year	12	(50,000)	-
Net assets excluding pension asset or liability		<u>263,198</u>	<u>151,538</u>
Total net assets		<u><u>263,198</u></u>	<u><u>151,538</u></u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		3,143	17,161
		<u>3,143</u>	<u>17,161</u>
Unrestricted funds	13		
General funds		260,055	134,377
		<u>260,055</u>	<u>134,377</u>
Reserves	13		
Total funds		<u><u>263,198</u></u>	<u><u>151,538</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 January 2022

And signed on its behalf by:

A.D. Welsh

Trustee

31 January 2022

for the year ended 31 January 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Addictions North East Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

Unrestricted	Total 2022	Total 2021
£	£	£
16,387	16,387	6,783
<u>16,387</u>	<u>16,387</u>	<u>6,783</u>

4 Income from other trading activities

Unrestricted	Total 2022	Total 2021
£	£	£
518,691	518,691	415,591
<u>518,691</u>	<u>518,691</u>	<u>415,591</u>

5 Other income

Restricted	Total 2022	Total 2021
£	£	£
42,300	42,300	77,582
<u>42,300</u>	<u>42,300</u>	<u>77,582</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Expenditure on charitable activities</i>	354,394	56,318	410,712	318,969
<i>Governance costs</i>	<u>354,394</u>	<u>56,318</u>	<u>410,712</u>	<u>318,969</u>

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Legal and professional costs	55,006	55,006	50,240
	<u>55,006</u>	<u>55,006</u>	<u>50,240</u>

8 Staff costs

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

9 Tangible fixed assets

	£	£	£
Cost or revaluation			
Additions	50,753	5,000	55,753
At 31 January 2022	<u>50,753</u>	<u>5,000</u>	<u>55,753</u>
Net book values			
At 31 January 2022	<u>50,753</u>	<u>5,000</u>	<u>55,753</u>

10 Debtors

	2022	2021
	£	£
Other debtors	142,985	51,919
	<u>142,985</u>	<u>51,919</u>

11 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other creditors	10,318	7,959
Accruals	1,700	1,400
	<u>12,018</u>	<u>9,359</u>

12 Creditors:

amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	50,000	-
	<u>50,000</u>	<u>-</u>

13 Movement in funds

	At 1 February 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 January 2022 £
Restricted funds:				
Restricted income funds:	17,161	42,300	(56,318)	3,143
<i>Total</i>	<u>17,161</u>	<u>42,300</u>	<u>(56,318)</u>	<u>3,143</u>
Unrestricted funds:				
General funds	134,377	535,078	(409,400)	260,055
Total funds	<u>151,538</u>	<u>577,378</u>	<u>(465,718)</u>	<u>263,198</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	55,753	55,753
Net current assets	257,445	257,445
Creditors due in more than one year and provisions	(50,000)	(50,000)
	<u>263,198</u>	<u>263,198</u>

15 Reconciliation of net debt

	At 1 February 2021 £	Cash flows £	At 31 January 2022 £
Cash and cash equivalents	108,978	17,500	126,478
	<u>108,978</u>	<u>17,500</u>	<u>126,478</u>
Bank loans	-	(50,000)	(50,000)
	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
Net debt	<u>108,978</u>	<u>(32,500)</u>	<u>76,478</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Addictions North East
Detailed Statement of Financial Activities
for the year ended 31 January 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	16,387	-	16,387	6,783
	<u>16,387</u>	<u>-</u>	<u>16,387</u>	<u>6,783</u>
Other trading activities	518,691	-	518,691	415,591
	<u>518,691</u>	<u>-</u>	<u>518,691</u>	<u>415,591</u>
Other	-	42,300	42,300	77,582
	<u>-</u>	<u>42,300</u>	<u>42,300</u>	<u>77,582</u>
Total income and endowments	535,078	42,300	577,378	499,956
Expenditure on:				
Charitable activities	354,394	56,318	410,712	318,969
	<u>354,394</u>	<u>56,318</u>	<u>410,712</u>	<u>318,969</u>
Total of expenditure on charitable activities	354,394	56,318	410,712	318,969
Legal and professional costs				
Accountancy and bookkeeping	1,700	-	1,700	435
Management charges	53,306	-	53,306	49,805
	<u>55,006</u>	<u>-</u>	<u>55,006</u>	<u>50,240</u>
Total of expenditure of other costs	55,006	-	55,006	50,240
Total expenditure	409,400	56,318	465,718	369,209
Net gains on investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income	125,678	(14,018)	111,660	130,747
Net income before other gains/(losses)	125,678	(14,018)	111,660	130,747
Other Gains	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	125,678	(14,018)	111,660	130,747
	<u>125,678</u>	<u>(14,018)</u>	<u>111,660</u>	<u>130,747</u>
Reconciliation of funds:				
Total funds brought forward	134,377	17,161	151,538	20,791
Total funds carried forward	<u>260,055</u>	<u>3,143</u>	<u>263,198</u>	<u>151,538</u>

ADDICTIONS NORTH EAST

England & Wales - Charity number 1102494

Accounts

Charity number: 1102494
Company number: 05028930
(England and Wales)

Addictions North East

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 January 2021

Addictions North East
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For the year ended 31 January 2021

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**Addictions North East
Report of the Trustees
For the year ended 31 January 2021**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 January 2021. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are

- a) to promote the prevention, recognition and treatment of problems related to the use of alcohol, drugs, related substances and other addictions, in particular but not limited to
- b) the provision of advice, information, support and counselling to such persons, their families and carers
- c) the provision of a range of holistic therapies and treatments such as reflexology, aromatherapy, massage and reiki, osteopathy, chiropractic, acupuncture, herbal medicine and homeopathy and

To promote such other charitable purposes as may from time to time be determined.

Organisation

The Organisation is a charitable company limited by guarantee, incorporated on 28th January 2004 and registered as a charity on 5th March 2004, under Charity Number 1102494.

The charity is governed by the Board of Charitable Trustees who meets regularly throughout the year.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Addictions North East
Report of the Trustees Continued
For the year ended 31 January 2021

ACHIEVEMENTS AND PERFORMANCE

ACHIEVEMENTS AND PERFORMANCE

Achievements and Performance during the period:

The welfare of recovering alcoholics, addicts and their carers and people with general well-being issues such as mental health and neurodiverse conditions is paramount to the objectives of the Charity.

Other training sessions have been held throughout the last period and we have been conducting a Pilot Evaluation into thirty-three new training courses which have been developed by Addictions UK aimed at Practitioners, Service Users and their Family and Friends.

Our Volunteers and staff provide one to one support to recovery housing clients and our service users throughout the North East of England. We have been pleased at the development of group training sessions which has had a significant benefit to attendees. These courses have been conducted remotely through Zoom / Microsoft Teams and this has allowed us to expand our support and training services throughout the terrible days of the Covid-19 Pandemic.

We were pleased to receive housing benefits payments from Durham County Council for an increased number of service users. Our Housing Recovery Programme has now become a major source of assistance for over thirty-five tenants. We continue to expand this much needed service and are working hard to reduce a large waiting list from both vulnerable men and women.

The Trustees hope that we will be able to expand our work with people in the North East of England - especially with clients who find it difficult to access available services who experience addictions issues or mental Health or neurodiverse problems.

We also plan to develop our work with other people who find it difficult to access traditional services because of social or economic exclusion issues. Addictions North East will increase this work to further tackle social exclusion during the next year.

Addictions North East is well equipped to deliver the objectives, being a registered charitable body; a limited liability company and having close associations with other similar voluntary and statutory agencies.

We have revamped the Addictions North East webpages during this financial year as the numbers of people who seek our help often locate us using the Internet. Our On-Line training courses are now available to clients and other interested parties thanks to courses now hosted on the Customised Platform on The Addictions UK website.

We have managed to promote additional welfare rights and advocacy services to our client group and assisted many people with applications for Employment Support Allowance, Personal Independence Payments and Universal Credit. Last Year we attended numerous Tribunal Hearings for our client group members and many DWP Assessment Interviews.

Future Strategy:

The Trust remains committed to supporting the development of its radical new approach to provide 24/7 crisis support for recovering addicts and their carers plus delivering wellbeing, mentoring and confidence building activities in both group and one-to-one service delivery. The development of our well-being services and increased training work is both positive and exciting.

The Trust has received referrals from other specialist drug & alcohol agencies. Support, especially to carers, has been a priority. Facilitating employment and support to individuals, especially after people commence recovery is a priority for the Trust to promote. We are pleased that we have maintained our excellent relationship with many other third sector agencies in the North East Region. Additionally, we have helped facilitate the creation of other support measures with associated agencies.

We are grateful to our funders and supporters and to the Trustees for their never-ending help and support. Addictions North East hold mentoring, counselling sessions and training sessions throughout County Durham and neighbouring Counties. We are seeking further resources to expand our services and we are concerned at the inadequate levels of Talking Therapies available in the North East Region. More services are needed especially in hard to reach rural

Addictions North East
Report of the Trustees Continued
For the year ended 31 January 2021

areas across isolated communities.

Our Trustees are mindful of the Pandemic Outbreak and work has now been re-organised to include effective outreach work through the internet. Our skills in on-line therapeutic support have been considerably enhanced and we will be seeking to promote this new way of working to assist and support many of our clients who are all extremely vulnerable. Our skills in offering relevant and effective training courses using technology, including the internet and telephone, has allowed us to maintain our support services to the most vulnerable and to offer a 24/7 service to those in the greatest need.

Our Thanks:

We are grateful to all staff, volunteers and Trustees for their hard work and commitment during the last twelve months. Without their hard work and diligence Addictions North East would have not been able to provide so much needed support to our clients. We are also grateful to Addictions UK for their considerable support during this last year. Without their expertise and innovative programmes, we would be greatly disadvantaged. The coronavirus pandemic has caused us exceptional difficulties and we are indebted to the numerous charitable organisations who have made donations to Addictions North East's service users.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Addictions North East
Charity registration number	1102494
Company registration number	05028930
Principal address	PO Box 182 Chester-le-Street DH2 1ZZ

Trustees

The trustees and officers serving during the year and since the year end were as follows:

A Percival (Company Secretary)
A Welsh (Director/Trustee)
J King (Director)
(Resigned: 06 July 2020)
D S Barnes (Chairperson)
(Resigned: 04 November 2020)
E Barnes
(Appointed: 22 November 2020)
C Lilley
(Appointed: 22 November 2020)
S J Newton
(Appointed: 22 November 2020)
I W Kay
(Appointed: 30 November 2020)

Independent examiners

C T Brewster BA Hons FCA
5a Station Terrace
East Boldon
Tyne & Wear
NE36 0LJ

**Addictions North East
Report of the Trustees Continued
For the year ended 31 January 2021**

Approved by the Board of Trustees and signed on its behalf by

..... 11 July 2021
A Welsh (Director/Trustee)

Addictions North East
Independent Examiners Report to the Trustees
For the year ended 31 January 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 January 2021.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners statement

Since the Charitable 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 by virtue of my membership of , 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 that in any material respect:

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 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.

.....
C T Brewster BA Hons FCA
5a Station Terrace
East Boldon
Tyne & Wear
NE36 0LJ

11 July 2021

Addictions North East
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 January 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	6,783	77,582	84,365	9,950
Other trading activities	3	415,591	-	415,591	232,754
Total		422,374	77,582	499,956	242,704
Expenditure on:					
Charitable activities	4/5	(298,838)	(70,371)	(369,209)	(241,044)
Total		(298,838)	(70,371)	(369,209)	(241,044)
Net income		123,536	7,211	130,747	1,660
Reconciliation of funds					
Total funds brought forward		10,841	9,950	20,791	19,131
Total funds carried forward		134,377	17,161	151,538	20,791

**Addictions North East
Statement of Financial Position
As at 31 January 2021**

	Notes	2021 £	2020 £
Current assets			
Debtors	9	51,919	19,898
Cash at bank and in hand		108,978	23,198
		<u>160,897</u>	<u>43,096</u>
Creditors: amounts falling due within one year	10	(9,359)	(22,305)
Net current assets		<u>151,538</u>	<u>20,791</u>
Total assets less current liabilities		<u>151,538</u>	<u>20,791</u>
Net assets		<u>151,538</u>	<u>20,791</u>
The funds of the charity			
Restricted income funds		17,161	9,950
Unrestricted income funds	11	134,377	10,841
Total funds		<u>151,538</u>	<u>20,791</u>

For the year ended 31 January 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

I W Kay
Trustee
11 July 2021

Addictions North East
Notes to the Financial Statements
For the year ended 31 January 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Addictions North East meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Donations received	6,783	-	6,783	-
Grants received	-	77,582	77,582	9,950
	6,783	77,582	84,365	9,950

3. Income earned from other activities

	2021	2020
	£	£
Unrestricted funds		
Other activities for generating funds 1	415,591	232,754
	415,591	232,754

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Charitable Activities	284,807	34,162	318,969	228,817
Support costs	14,031	36,209	50,240	12,227
	298,838	70,371	369,209	241,044

Addictions North East
Notes to the Financial Statements Continued
For the year ended 31 January 2021

5. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2021 £	2020 £
Support costs				
Charitable Activities	318,969	-	318,969	228,817
Management Costs	-	50,240	50,240	12,227
	318,969	50,240	369,209	241,044

6. Analysis of support costs

	2021 £	2020 £
Management Costs		
Management	49,805	11,267
Governance costs	435	960
	50,240	12,227

7. Particulars of employees

	2021	2020
Employees	1	0
	1	0

Addictions North East
Notes to the Financial Statements Continued
For the year ended 31 January 2021

8. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2020 £
Income and endowments from:			
Donations and legacies	-	9,950	9,950
Other trading activities	232,754	-	232,754
Total	232,754	9,950	242,704
Expenditure on:			
Charitable activities	(241,044)	-	(241,044)
Total	(241,044)	-	(241,044)
Net income/expenditure	(8,290)	9,950	1,660
Reconciliation of funds			
Total funds brought forward	19,131	-	19,131
Total funds carried forward	10,841	9,950	20,791

9. Debtors

	2021 £	2020 £
Amounts due within one year:		
Other debtors	51,919	19,898
	51,919	19,898

10. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	7,959	21,345
Accruals and deferred income	1,400	960
	9,359	22,305

Addictions North East
Notes to the Financial Statements Continued
For the year ended 31 January 2021

11. Movement in funds

Unrestricted Funds

	Balance at 01/02/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/01/2021 £
<i>General</i>				
General	10,841	422,374	(298,838)	134,377
	10,841	422,374	(298,838)	134,377

Unrestricted Funds - Previous year

	Balance at 01/02/2019 £	Incoming resources £	Outgoing resources £	Balance at 31/01/2020 £
<i>General</i>				
General	19,131	232,754	(241,044)	10,841
	19,131	232,754	(241,044)	10,841

Purpose of unrestricted Funds

General

Unrestricted 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.

Purpose of restricted funds

Restricted

Restricted Funds are to be used for the specific purpose as laid down by the donor.

Addictions North East
Notes to the Financial Statements Continued
For the year ended 31 January 2021

12. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	134,377	134,377
Restricted funds		
Restricted	17,161	17,161
	151,538	151,538
Previous year		
	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	10,841	10,841
Restricted funds		
Restricted	9,950	9,950
	20,791	20,791

Addictions North East
Detailed Statement of Financial Activities
For the year ended 31 January 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	6,783	-
Grants receivable	77,582	9,950
	84,365	9,950
Other trading activities		
Income from other activities for generating funds 1	415,591	232,754
	415,591	232,754
Total incoming resources	499,956	242,704
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity (Charitable Activities)	(318,969)	(228,817)
	(318,969)	(228,817)
SUPPORT COSTS		
Management		
Management (Management Costs)	(49,805)	(11,267)
	(49,805)	(11,267)
Governance costs		
Governance costs (Management Costs)	(435)	(960)
	(435)	(960)
Total resources expended	(369,209)	(241,044)
Net Income	130,747	1,660