

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.

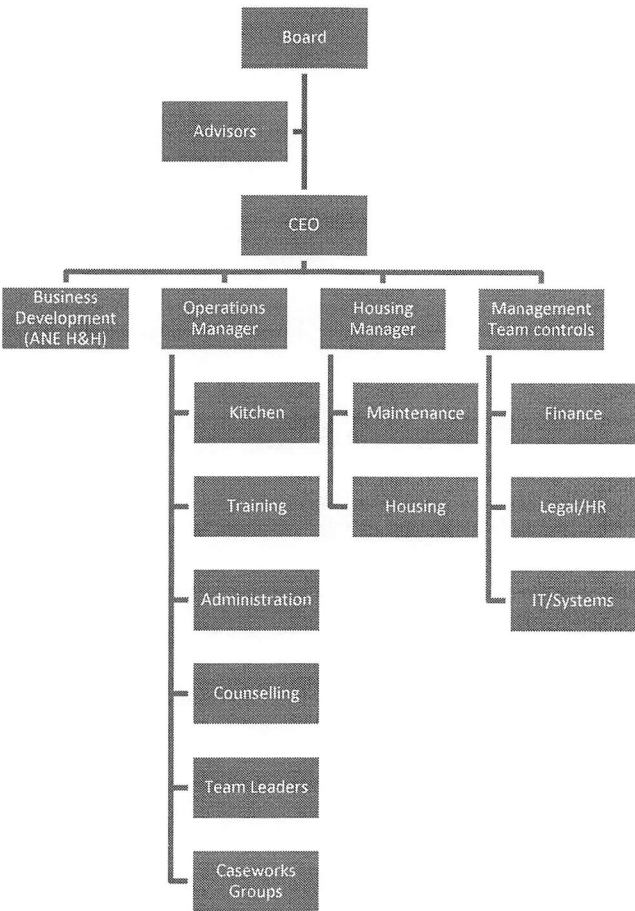
The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

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	2,009,160	1,234,992
Expenditure	1,688,858	1,224,634
Depreciation and charges for impairment of fixed assets	29,825	820
Total expenditure for the year	1,718,683	1,225,454
Net income before tax for the year	290,477	9,538
Net income for the year	290,477	9,538

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	(48,694)	(46,246)
Net current assets		<u>357,833</u>	<u>163,052</u>
Total assets less current liabilities		<u>694,974</u>	<u>413,180</u>
Creditors: Amounts falling due after more than one year	15	(12,443)	(21,126)
Net assets excluding pension asset or liability		<u>682,531</u>	<u>392,054</u>
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
9,609	9,609	29,582

5 Income from other trading activities

Unrestricted	Total 2025	Total 2024
£	£	£
1,846,508	1,846,508	1,124,562
1,846,508	1,846,508	1,124,562

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	1,635,898	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	29,825	820
Legal and professional costs	52,960	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>

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
	9,609	-	9,609	29,582
Other trading activities				
	1,846,508	-	1,846,508	1,124,562
	1,846,508	-	1,846,508	1,124,562
Investments				
	2,402	-	2,402	2,911
	2,402	-	2,402	2,911
Other				
	150,641	-	150,641	56,062
Grant received - Bernicia	-	-	-	21,875
	150,641	-	150,641	77,937
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
	1,635,898	-	1,635,898	1,070,464
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
	29,825	-	29,825	820
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
	52,960	-	52,960	154,170
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	-	-	-	-
Net income	290,477	-	290,477	9,538

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

Net income before other gains/(losses)	290,477	-	290,477	9,538
Other Gains	-	-	-	-
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