

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

England & Wales · Charity number 1105391

Details

Other names STOCKTON CITIZENS ADVICE BUREAU STOCKTON CAB

Status Registered

Legal form Charitable company

Company number [05053647](#)

Registered 2004-08-09

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

Contact

Address Stockton Advice & Information Servi
32 Dovecot Street
Stockton On Tees
TS18 1LN

Phone 01642633877

Email SUPPORT@STOCKTON-CAB.CO.UK

Website www.stockton-cab.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE TO PROMOTE ANY CHARITABLE PURPOSE FOR THE PUBLIC BENEFIT BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OF HEALTH AND THE RELIEF OF POVERTY, SICKNESS AND DISTRESS IN PARTICULARLY, BUT WITHOUT LIMITATION, FOR THE BENEFIT OF THE COMMUNITY IN STOCKTON-ON-TEES AND SURROUNDING AREAS

Activities: PROVISION OF FREE, CONFIDENTIAL, INDEPENDENT AND IMPARTIAL ADVICE, INFORMATION AND COUNSEL FOR MEMBERS OF THE PUBLIC.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** (SEE OBJECTS)
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,563,754	£1,538,844	£561,750	38
2024-03-31	£1,248,765	£1,247,853	£536,840	32
2023-03-31	£907,208	£904,812	£535,928	29
2022-03-31	£1,311,693	£1,178,536	£508,010	40
2021-03-31	£1,213,771	£1,077,279	£374,853	34

Trustees

Name	Role	Appointed
Hannah Elizabeth Smith		2025-11-27
Jennifer Hagan		2026-05-24
Jonathan Carling		2024-10-23
Stuart Basford		2020-11-13
Susan Symmonds		2023-12-29
Thomas Fred Gittins		2025-12-24

Accounts

Charity registration number 1105391

Company registration number 05053647 (England and Wales)

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Bryan Cooper
Mrs Victoria Cooper
Mrs Shirley Erskine
Mr Stuart Basford
Mr Gary Emerson
Mrs Susan Symmonds
Mr Jonathan Carling (Appointed 23 October 2024)

Charity number

1105391

Company number

05053647

Registered office

32 Dovecot Street
Stockton on Tees
TS18 1LN

Auditor

Allen Sykes Limited
5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

CONTENTS

	Page
Trustees' report	1 - 4
Independent auditor's report	5 - 8
Statement of financial activities	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12 - 28

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

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 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 Charities objects are to promote any charitable purpose for the benefit of the community in Stockton-on-Tees and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress.

Stockton and District Advice and Information Service (SDAIS) aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies, and to ensure individuals do not suffer through lack of knowledge or an inability to express their needs effectively.

The principal activity of Stockton and District Advice and Information Service remained the provision of free, confidential, independent, and impartial advice and information for members of the public.

Contribution made by volunteers

The Charity receives help and support in the form of voluntary assistance in advising the public and administering the Charity.

Public Benefit

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

Achievements and performance

Stockton and District Advice and Information Service continues to provide an effective and efficient social welfare advice service to the people in the Borough of Stockton-on-Tees.

In 2024-25, SDAIS helped 13,997 people with 60,743 enquiries.

The key indicators of achievement are

- Continuing to provide an accessible welfare advice service to the people of Stockton Borough
- The number of new enquiries dealt with increasing by 18%
- Client Satisfaction Surveys that show a 100% client satisfaction level
- Satisfactory audit and monitoring reports, including passing ISO9000 and Investors in People assessments
- Securing £16,348,395 in financial gains for our clients.

SDAIS has secured this satisfactory performance due to a number of factors, including;

- Good quality service to our clients, as evidenced by the high level of client satisfaction
- Good relationships and communication with staff and employees
- A committed, adaptable and flexible workforce
- Maintaining good working relationships with key stakeholders including funders, statutory agencies and community sector agencies.
- Ability and willingness to work with other agencies and develop new projects to secure new funding and deliver new advice services.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Income for the year was £1,563,754 of which £1,264,853 was restricted income.

A surplus of £24,910 was incurred during the year. At 31st March 2025 net assets were £561,750 of which £121,338 represented restricted funds.

Going concern

The Trustees are satisfied that the Charity has adequate funds to continue to its work for the next 12 months.

Reserves policy

SDAIS seeks to maintain reserves that amount to:-

- a minimum of 3 months of operating costs of full service and a commitment to work towards 4 months operating costs, according to the budget of that year.
- The reserves should not go below the minimum of 3 months operating costs unless this has been agreed in advance at a special meeting of the Trustee Board.
- A maximum of 6 months reserves and designated funds where designated funds should not exceed 3 months of the total. If the combined designated funds and reserves are greater than 6 months the trustees should work towards employing additional personnel to improve SDAIS services to the general public within the Stockton district or other actions to further the objects of the charity.

Designated Funds

New designated funds have been created for the following purposes:

To cover for redundancy costs in relation to any forced closure of the charity - £75,000. Refurbishment costs - Dovecot Street - £10,000.

Principal funding sources

Stockton Borough Council have continued to support the core operating capacity of the charity. Additionally, project specific funding was received from a number of sources including:

- Stockton Borough Council
- National Lottery Community Fund-RC North East and Cumbria Region
- Energy Saving Trust
- Money and Pensions Service
- Access to Justice Foundation (IOTLS)
- National Association of Citizens Advice Bureaux
- Northern Gas Networks
- Northern Powergrid (NorthEast)

Investment 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 3 and 6 month's expenditure. The trustees consider that reserves at this level will ensure that, in the vent 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 year. The remaining monies will be invested in accounts that provide as high a rate of interest as possible while retaining the flexibility to be able to draw down monies as and when required. SDAIS would also want to ensure that any investment of monies would be based on low risk and maintaining the security of its funds.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

For the future, SDAIS plans to continue its current work and provide welfare advice services to the people of Stockton Borough. SDAIS will explore new funding opportunities and partnerships with other agencies where these help SDAIS meet its charitable objectives and are in alignment with the aims and principles of the Service. SDAIS will also explore closer working relationships with mental health services to deliver enhanced support for people with mental ill health, including the potential for office co-location.

Structure, governance and management

The charity operates within its constitution adopted by the Trustees upon incorporation at 24th February 2004. The charity is a company limited by guarantee with company number 5053647.

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 signature of the financial statements were:

Mrs Ann McCoy	(Resigned 17 September 2025)
Mr Bryan Cooper	
Mrs Victoria Cooper	
Mr Amir Rahouf	(Resigned 6 August 2024)
Mrs Shirley Erskine	
Mr Stuart Basford	
Mr Gary Emerson	
Mrs Susan Symmonds	
Mr Jonathan Carling	(Appointed 23 October 2024)

Election of trustees

Trustees may be:

- elected at the Annual General Meeting
- nominated by member organisations
- co-opted by the Trustee Board

The Charity functions through a Management Committee, the members of which are the Trustees of the Charity and sub-committees appointed by the Trustees.

Induction and training of trustees

All Trustees complete an Induction Programme that includes:

- Declaration of Interests and Declaration of Eligibility
- Charity Commission Guidance - "The Essential Trustee", "Charity Finances - Trustee Essentials" and "Public Benefit (PB1)"
- Code of Conduct
- National Citizens Advice Policy Briefing for Trustees (8) - "Bureau Financial Management - Roles and Responsibilities"
- National Citizens Advice "Aims & Principles"

Wider Networks

The charity is a member of the National Association of Citizens Advice Bureaux.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of Stockton and District Advice and Information Service 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; 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 and detection of fraud and other irregularities.

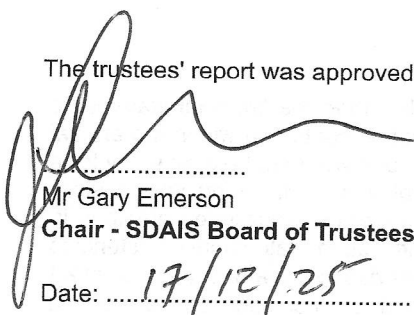
Auditor

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

Small company provisions

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

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


.....
Mr Gary Emerson
Chair - SDAIS Board of Trustees

Date: 17/12/25
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STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

Opinion

We have audited the financial statements of Stockton and District Advice and Information Service (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, 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 March 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 charity 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 charity'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 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.
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STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity 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 charity'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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

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.

Philip Lamb
(Senior Statutory Auditor)
Allen Sykes Audit Limited

Chartered Accountants
Statutory Auditor

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5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	3	100	-	100	25	-	25
Charitable activities	4	277,131	1,264,853	1,541,984	249,269	963,257	1,212,526
Investments	5	10,261	-	10,261	4,070	-	4,070
Other income	6	11,409	-	11,409	32,144	-	32,144
Total income		<u>298,901</u>	<u>1,264,853</u>	<u>1,563,754</u>	<u>285,508</u>	<u>963,257</u>	<u>1,248,765</u>
Expenditure on:							
Charitable activities	7	279,082	1,259,762	1,538,844	222,655	1,000,412	1,223,067
Other expenditure		-	-	-	24,786	-	24,786
Total expenditure		<u>279,082</u>	<u>1,259,762</u>	<u>1,538,844</u>	<u>247,441</u>	<u>1,000,412</u>	<u>1,247,853</u>
Net income		19,819	5,091	24,910	38,067	(37,155)	912
Transfers between funds	13	(646)	646	-	(63,703)	63,703	-
Net movement in funds	9	19,173	5,737	24,910	(25,636)	26,548	912
Reconciliation of funds:							
Fund balances at 1 April 2024		421,239	115,601	536,840	446,875	89,053	535,928
Fund balances at 31 March 2025		<u>440,412</u>	<u>121,338</u>	<u>561,750</u>	<u>421,239</u>	<u>115,601</u>	<u>536,840</u>

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		99,772		78,639
Current assets					
Debtors	15	69,929		115,523	
Cash at bank and in hand		551,298		508,676	
		<u>621,227</u>		<u>624,199</u>	
Creditors: amounts falling due within one year	16	(159,249)		(165,998)	
Net current assets			<u>461,978</u>		<u>458,201</u>
Total assets less current liabilities			<u>561,750</u>		<u>536,840</u>
Net assets excluding pension liability			<u>561,750</u>		<u>536,840</u>
The funds of the charity					
Restricted income funds	18	121,338		115,601	
Unrestricted funds		440,412		421,239	
		<u>561,750</u>		<u>536,840</u>	


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 17/12/2025


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Mr Stuart Basford
Treasurer - SDAIS Board of Trustees

Company registration number 05053647 (England and Wales)

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	23		69,939		5,296
Investing activities					
Purchase of tangible fixed assets		(37,578)		(101,307)	
Investment income received		10,261		4,070	
Net cash used in investing activities			(27,317)		(97,237)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			42,622		(91,941)
Cash and cash equivalents at beginning of year			508,676		600,617
Cash and cash equivalents at end of year			551,298		508,676

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Stockton and District Advice and Information Service is a private company limited by guarantee incorporated in England and Wales. The registered office is 32 Dovecot Street, Stockton on Tees, TS18 1LN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10 Year Straight Line
Computers	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	100	25
	<u>100</u>	<u>25</u>
	<u>100</u>	<u>25</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	Charitable Income 2025 £	Charitable Income 2024 £
Performance related grants	1,538,984	1,212,273
Other income	3,000	253
	<u>1,541,984</u>	<u>1,212,526</u>
Analysis by fund		
Unrestricted funds	277,131	249,269
Restricted funds	1,264,853	963,257
	<u>1,541,984</u>	<u>1,212,526</u>
Performance related grants		
Stockton Borough Council	251,952	249,044
Stockton Borough Council - WHHP	30,000	30,000
Catalyst - Wellbeing	22,179	-
Money and Pension Service	215,984	223,440
ICAS	6,034	-
Probation Service	-	5,000
Billingham and Stockton Foodbank	21,416	27,534
ILTA	81,606	-
Citizens Advice - Big Energy Saving Network	-	2,188
NLCF - RC North East & Cumbria Region	-	39,956
EAP	19,087	-
Citizens Advice - Cost of Living	-	15,000
LEAP 1	31,097	-
LEAP 2	24,770	-
Northern Gas Networks	21,801	27,004
Northern Powergrid (North East) Billingham Max	-	13,412
Energy Redress Scheme - Warm Up North	125,667	164,901
SPG	102,527	-
NLCF - RC North East and Cumbria Region (RCPNE)	162,208	160,039
Catalyst FSOT	4,500	10,500
Independent Age (COL)	26,662	13,331
Debt Relief Order (DRO)	189,158	44,084
Access to Justice Foundation (IOTLS)	81,327	47,090
Middlesborough and Stockton Mind (HTH)	3,810	23,811
Northern Power Grid (North East)	104,948	91,532
Roseworth Big Local	443	4,446
Yorkshire Building Society	10,274	9,450
North Star Foodbank	1,534	512
Corona Energy	-	10,000
	<u>1,538,984</u>	<u>1,212,273</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	10,261	4,070

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	1,409	1,994
Catalyst Stockton	10,000	30,150
	<u>11,409</u>	<u>32,144</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	2025	2024
	£	£
Staff costs	1,010,928	685,253
Rent, rates, water and insurance	127	127
Maintenance	6,446	2,305
Telephone	368	2,718
Travel and training	3,317	1,817
Postage and stationery	-	323
Partnership payments	275,531	245,473
Disbursements	1,220	2,338
Reference materials	2,445	1,339
Sundry costs	17,380	11,960
Legal and professional	3,796	-
	<u>1,321,558</u>	<u>953,653</u>
Share of support costs (see note 8)	209,613	265,240
Share of governance costs (see note 8)	7,673	4,174
	<u>1,538,844</u>	<u>1,223,067</u>
Analysis by fund		
Unrestricted funds	279,082	222,655
Restricted funds	1,259,762	1,000,412
	<u>1,538,844</u>	<u>1,223,067</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	45,695	-	45,695	127,495	-	127,495
Depreciation	16,445	-	16,445	4,594	-	4,594
Rent, rates, water and insurance	26,042	-	26,042	26,079	-	26,079
Light and heat	28,965	-	28,965	16,457	-	16,457
Cleaning, repairs and maintenance	11,557	-	11,557	6,840	-	6,840
Computer equipment and maintenance	22,632	-	22,632	17,808	-	17,808
Travel and training	3,917	-	3,917	1,891	-	1,891
Legal and professional	-	-	-	15	-	15
Telephone	14,651	-	14,651	16,364	-	16,364
Postage and Stationery	13,096	-	13,096	13,854	-	13,854
Irrecoverable VAT	12,840	-	12,840	18,916	-	18,916
Sundry Expenses	13,773	-	13,773	14,927	-	14,927
Audit fees	-	2,750	2,750	-	2,600	2,600
Legal and professional	-	4,923	4,923	-	1,574	1,574
	<u>209,613</u>	<u>7,673</u>	<u>217,286</u>	<u>265,240</u>	<u>4,174</u>	<u>269,414</u>
Analysed between						
Charitable activities	<u>209,613</u>	<u>7,673</u>	<u>217,286</u>	<u>265,240</u>	<u>4,174</u>	<u>269,414</u>

Governance costs includes payments to the auditors of £2,750 (2024 - £2,600) for audit fees.

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	2,750	2,600
Depreciation of owned tangible fixed assets	16,445	4,594
Loss on disposal of tangible fixed assets	-	24,786
	<u>19,195</u>	<u>31,980</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	38	32

Employment costs

	2025 £	2024 £
Wages and salaries	948,429	730,039
Social security costs	75,303	55,940
Other pension costs	32,891	26,769
	<u>1,056,623</u>	<u>812,748</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>57,988</u>	<u>51,973</u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Transfers

The fund transfers relate mainly to transfers from unrestricted funds to restricted funds to cover overspends relating to numerous restricted funds. The transfers have been made in order that the restricted funds shown in the balance at the year end shows the total amount of funding remaining which has been restricted in its purpose.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Tangible fixed assets

	Leasehold land and buildings £	Computers £	Total £
Cost			
At 1 April 2024	43,257	155,047	198,304
Additions	37,232	346	37,578
At 31 March 2025	<u>80,489</u>	<u>155,393</u>	<u>235,882</u>
Depreciation and impairment			
At 1 April 2024	-	119,665	119,665
Depreciation charged in the year	7,528	8,917	16,445
At 31 March 2025	<u>7,528</u>	<u>128,582</u>	<u>136,110</u>
Carrying amount			
At 31 March 2025	<u>72,961</u>	<u>26,811</u>	<u>99,772</u>
At 31 March 2024	<u>43,257</u>	<u>35,382</u>	<u>78,639</u>

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	39,277	89,380
Other debtors	29,741	23,624
Prepayments and accrued income	911	2,519
	<u>69,929</u>	<u>115,523</u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	26,563	16,692
Trade creditors	50,614	29,401
Other creditors	6,035	5,051
Accruals and deferred income	76,037	114,854
	<u>159,249</u>	<u>165,998</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	32,891	26,769

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023		Movement in funds			Movement in funds			Balance at 31 March 2025		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	£	£
Money and Pensions Service (MaPS) Via Citizens Advice	-	1,047	223,440	(233,121)	9,681	-	215,984	(203,983)	-	-	12,001
SBC Dementia Hub	10,314	1,072	30,000	(25,584)	-	1,047	30,000	(32,918)	1,047	-	-
SBC - Warm Homes Healthy People	1,072	2,365	27,004	(30,524)	2,448	14,730	21,801	(24,508)	-	-	11,812
Northern Gas Networks	2,365	-	-	2,995	(2,995)	2,365	(10,000)	-	(2,707)	-	-
Energy Redress Scheme - Warm Up North 1	-	-	-	-	-	-	31,097	(29,844)	1,253	-	-
Levelling Up Fund - Employment Action Plan (LEAP 1)	-	-	27,534	(26,285)	-	1,249	21,416	(32,993)	(10,328)	-	-
Billingham Foodbank	-	-	-	-	-	-	24,770	(26,425)	(4,607)	-	2,952
Levelling Up Fund - Employment Action Plan (LEAP 2)	29,795	10,422	39,956	(62,422)	-	7,329	-	(7,366)	(37)	-	-
National Lottery Community Fund – RC North East & Cumbria Region (ATC)	-	-	-	-	(10,422)	-	-	-	-	-	-
Citizens Advice - Carbon Monoxide	-	-	13,412	(6,821)	(6,591)	-	135,667	(116,898)	18,769	-	-
Northern Powergrid (North East) Billingham Max	12,196	3,026	164,901	(180,102)	15,201	2,080	81,606	(54,624)	-	-	29,062
Energy Redress Scheme - Warm Up North 2	-	-	2,188	-	-	5,214	-	-	-	-	5,214
Access to Justice Foundation	7,674	8,316	-	-	-	7,674	-	-	-	-	7,674
Big Energy Saving Network	887	1,937	5,000	(9,273)	3,386	8,316	-	-	8,316	-	-
Energy Best Deal (EBDX) Via Citizens Advice	-	-	-	-	-	1,965	-	-	-	-	-
Slip	-	-	28	-	-	-	-	-	-	8	1,957
Probation Service	-	-	-	-	-	-	-	-	-	-	-
Other small grants	-	-	-	-	-	-	-	-	-	-	-

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds									(Continued)
Citizens Advice - Cost of Living	-	15,000	-	-	-	-	-	15,000	-
Catalyst FSOT	-	10,500	(10,051)	-	4,500	(2,783)	-	-	2,166
Energy Advice Programme	-	-	(1,106)	1,106	19,087	(4,840)	-	-	14,247
Big Lottery Fund - Reducing Child Poverty in the North East	-	160,039	(165,505)	5,466	162,208	(164,397)	(2,189)	-	-
Improving Outcomes Through Legal Support	-	47,090	(58,595)	11,505	81,327	(69,893)	-	-	11,434
Debt Relief Orders	-	44,084	(19,265)	-	189,158	(209,250)	-	-	4,727
HM Court and Tribunal Service	-	-	(8,025)	8,025	-	-	-	-	-
Independent Age Cost of Living	-	13,331	(4,441)	-	26,662	(43,309)	(7,757)	-	-
Middlesbrough and Stockton Mind (HTH)	-	23,811	(26,705)	13,374	3,810	-	-	-	14,290
Northstar	-	512	(2,427)	1,915	1,534	(1,942)	(408)	-	-
Northern Powergrid (North East)	-	91,532	(103,054)	11,522	104,948	(107,871)	(2,923)	-	-
Roseworth Big Local	-	4,446	(4,528)	82	443	(4,400)	(3,957)	-	-
Corona Energy	-	10,000	(8,875)	-	-	(1,220)	(95)	-	-
Yorkshire Building Society	-	9,450	(6,582)	-	10,274	(11,358)	-	-	1,784
ICAS	-	-	-	-	6,034	(8,422)	(2,388)	-	1
Department of Health and Social Care - Suicide Prevention	-	-	-	-	102,527	(100,510)	-	-	2,017
	89,053	963,258	(1,000,412)	63,703	1,264,853	(1,259,762)	(646)	121,338	

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Analysis of Charitable Funds

Stockton Borough Council - WHHP - Funds to reduce deaths due to vulnerable people living in cold housing.

Energy Redress Scheme funded by Energy Savings Trust - Energy Welfare advice for people at risk of fuel poverty.

Money and Pensions Service (MaPS) - Funds to provide debt advice to those on low incomes.

Levelling Up Fund - Employment Action Plan (LEAP 1 & 2) - To provide advice and support to individuals are long term unemployed.

Probation Service - Funds to provide advice and support to individuals upon their resettlement from prison.
Billingham and Stockton Foodbank - Welfare advice for people visiting Billingham and Stockton Foodbank.

National Lottery Community Fund – RC North East & Cumbria Region (ATC) - Funds to provide welfare support to those with welfare issues.

Citizens Advice – Cost of Living

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

(Continued)

18 Restricted funds

North East Law Centre (SLIP) - Funds to provide legal advice to low income individuals.

Stockton Borough Council - Dementia Hub - Funds to provide welfare advice to people with dementia and their carers.

Northern Gas Networks - Addressing carbon monoxide safety issues.

Northern Powergrid (North East) Billingham Max - To provide energy related benefits advice to vulnerable adults in Billingham.

Energy Redress Scheme - Warm Up North - Funds to provide energy advice to vulnerable consumers.

National Lottery Community Fund – RC North East & Cumbria Region (RCPNE) - Reducing child poverty in the North East. To provide advice to families on how to access

Catalyst FSOT - Welfare support for people affected by cost of living crisis

Independent Age (COL) - Providing welfare support to older people

Access to Justice Foundation (IOTLS)

Middlesbrough & Stockton Mind (HTH) - Welfare support for people with Mental Ill Health

Northern Power Grid (North East) - Funds to provide advice and support to those on low incomes with their energy bills.

Roseworth Big Local - Advice for people who live in Roseworth area of Stockton

Yorkshire Building Society - Advice to customers of Yorkshire Building Society

North Star - To provide support to those in welfare crisis.

Corona Energy - Winter warm boxes

Citizens Advice - Debt Relief Orders - To provide debt advice and help those on low incomes process debt.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

Suicide Prevention (Department of Health & Social Care)

Energy Best Deal via citizens advice (EBDX) - To provide energy advice and access to energy discounts.

Energy Advice Project - Advice to help people in fuel poverty

HMCTS - To provide digital training.

ICAS

Citizens Advice - Carbon Monoxide

Access to Justice Foundation - Improving lives through advice

(Continued)

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Designated 1	-	128,604	(20,709)	-	107,895
General funds	421,239	170,297	(258,373)	(646)	332,517
	<u>421,239</u>	<u>298,901</u>	<u>(279,082)</u>	<u>(646)</u>	<u>440,412</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	446,875	285,508	(247,441)	(63,703)	421,239
	<u>446,875</u>	<u>285,508</u>	<u>(247,441)</u>	<u>(63,703)</u>	<u>421,239</u>

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	99,772	-	99,772
Current assets/(liabilities)	340,640	121,338	461,978
	<u>440,412</u>	<u>121,338</u>	<u>561,750</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	78,639	-	78,639
Current assets/(liabilities)	342,600	115,601	458,201
	<u>421,239</u>	<u>115,601</u>	<u>536,840</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	31,000	29,450
Between two and five years	-	5,890
	<u>31,000</u>	<u>35,340</u>

22 Related party transactions

Ann McCoy, trustee, is a representative of Stockton Borough Council. During the year the company received funding from Stockton Borough Council, however, safeguards were in place to ensure Mrs McCoy had no control over the distribution of such funds.

23 Cash generated from operations

	2025 £	2024 £
Surplus for the year	24,910	912
Adjustments for:		
Investment income recognised in statement of financial activities	(10,261)	(4,070)
(Gain)/loss on disposal of tangible fixed assets	-	24,786
Depreciation and impairment of tangible fixed assets	16,445	4,594
Movements in working capital:		
Decrease/(increase) in debtors	45,594	(89,038)
(Decrease)/increase in creditors	(6,749)	68,112
Cash generated from operations	<u>69,939</u>	<u>5,296</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

England & Wales - Charity number 1105391

Accounts

Charity registration number 1105391

Company registration number 05053647 (England and Wales)

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Ann McCoy Mr Bryan Cooper Mrs Victoria Cooper Mrs Shirley Erskine Mr Stuart Basford Mr Gary Emerson Mrs Susan Symmonds	(Appointed 29 December 2023)
Secretary	Mr Ian Bartlett	
Charity number	1105391	
Company number	05053647	
Registered office	32 Dovecot Street Stockton on Tees TS18 1LN	
Auditor	Allen Sykes Limited 5 Henson Close South Church Enterprise Park Bishop Auckland Co Durham DL14 6WA	

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

CONTENTS

	Page
Trustees' report	1 - 4
Independent auditor's report	5 - 8
Statement of financial activities	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12 - 27

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 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 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 Charities objects are to promote any charitable purpose for the benefit of the community in Stockton-on-Tees and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress.

Stockton and District Advice and Information Service (SDAIS) aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies, and to ensure individuals do not suffer through lack of knowledge or an inability to express their needs effectively.

The principal activity of Stockton and District Advice and Information Service remained the provision of free, confidential, independent, and impartial advice and information for members of the public.

Contribution made by volunteers

The Charity receives help and support in the form of voluntary assistance in advising the public and administering the Charity.

Public Benefit

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

Achievements and performance

Stockton and District Advice and Information Service continues to provide an effective and efficient social welfare advice service to the people in the Borough of Stockton-on-Tees.

In 2023-24, SDAIS helped 5,931 people with 51,367 enquiries.

The key indicators of achievement are

- Continuing to provide an accessible welfare advice service to the people of Stockton Borough
- The number of new enquiries dealt with increasing by 14%
- Client Satisfaction Surveys that show a 100% client satisfaction level
- Satisfactory audit and monitoring reports, including passing ISO9000 and Investors in People assessments
- Securing £1,841,453 in confirmed financial gains for our clients.

SDAIS has secured this satisfactory performance due to a number of factors, including;

- Good quality service to our clients, as evidenced by the high level of client satisfaction
- Good relationships and communication with staff and employees
- A committed, adaptable and flexible workforce.
- Maintaining good working relationships with key stakeholders including funders, statutory agencies and community sector agencies.
- Ability and willingness to work with other agencies and develop new projects to secure new funding and deliver new advice services.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Income for the year was £1,248,765 of which £963,257 was restricted income.

A surplus of £912 was incurred during the year. At 31st March 2024 net assets were £536,840 of which £115,601 represented restricted funds. Unrestricted free reserves as at 31 March 2024 are £421,239.

Going concern

The Trustees are satisfied that the Charity has adequate funds to continue its work for the next 12 months.

Reserves policy

SDAIS seeks to maintain reserves that amount to:-

- a minimum of 3 months of operating costs of full service and a commitment to work towards 4 months operating costs, according to the budget of that year.
- The reserves should not go below the minimum of 3 months operating costs unless this has been agreed in advance at a special meeting of the Trustee Board.
- A maximum of 6 months reserves and designated funds where designated funds should not exceed 3 months of the total. If the combined designated funds and reserves are greater than 6 months the trustees should work towards employing additional personnel to improve SDAIS services to the general public within the Stockton district or other actions to further the objects of the charity.

Principal funding sources

Stockton Borough Council have continued to support the core operating capacity of the charity. Additionally, project specific funding was received from a number of sources including:

- Stockton Borough Council
- National Lottery Community Fund-RC North East and Cumbria Region
- Energy Saving Trust
- Money and Pensions Service
- Access to Justice Foundation (IOTLS)
- National Association of Citizens Advice Bureaux
- Northern Gas Networks
- Northern Powergrid (NorthEast)

Investment 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 3 and 6 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 year. The remaining monies will be invested in accounts that provide as high a rate of interest as possible while retaining the flexibility to be able to draw down monies as and when required. SDAIS would also want to ensure that any investment of monies would be based on low risk and maintaining the security of its funds.

Plans for future periods

For the future, SDAIS plans to continue its current work and provide welfare advice services to the people of Stockton Borough. SDAIS will explore new funding opportunities and partnerships with other agencies where these help SDAIS meet its charitable objectives and are in alignment with the aims and principles of the Service.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity operates within its constitution adopted by the Trustees upon incorporation at 24th February 2004. The charity is a company limited by guarantee with company number 5053647.

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 signature of the financial statements were:

Mrs Ann McCoy

Mr Bryan Cooper

Mrs Victoria Cooper

Mr Amir Rahouf

(Resigned 6 August 2024)

Ms Sara Oliver

(Resigned 15 September 2023)

Mrs Shirley Erskine

Mr Stuart Basford

Mr Gary Emerson

Mrs Susan Symmonds

(Appointed 29 December 2023)

Election of trustees

Trustees may be:

- elected at the Annual General Meeting
- nominated by member organisations
- co-opted by the Trustee Board

The Charity functions through a Management Committee, the members of which are the Trustees of the Charity and sub-committees appointed by the Trustees.

Induction and training of trustees

All Trustees complete an Induction Programme that includes:

- Declaration of Interests and Declaration of Eligibility
- Charity Commission Guidance - "The Essential Trustee", "Charity Finances - Trustee Essentials" and "Public Benefit (PB1)"
- Code of Conduct
- National Citizens Advice Policy Briefing for Trustees (8) - "Bureau Financial Management - Roles and Responsibilities"
- National Citizens Advice "Aims & Principles"

Wider Networks

The charity is a member of the National Association of Citizens Advice Bureaux.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees, who are also the directors of Stockton and District Advice and Information Service 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 and detection of fraud and other irregularities.

Auditor

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

Small company provisions

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

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

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Mrs Ann McCoy

Chair - SDAIS Board of Trustees

Date:

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

Opinion

We have audited the financial statements of Stockton and District Advice and Information Service (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, 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 March 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 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 charity 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 charity'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 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.
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STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity 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 charity'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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

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.

Philip W Lamb FCA (Senior Statutory Auditor)
for and on behalf of Allen Sykes Limited

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Chartered Accountants
Statutory Auditor

5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
Income and endowments from:							
Donations and legacies	3	25	-	25	367	-	367
Charitable activities	4	249,269	963,257	1,212,526	249,457	657,751	907,208
Investments	5	4,070	-	4,070	-	-	-
Other income	6	32,144	-	32,144	25,155	-	25,155
Total income		285,508	963,257	1,248,765	274,979	657,751	932,730
Expenditure on:							
Charitable activities	7	222,655	1,000,412	1,223,067	199,980	704,832	904,812
Other expenditure		24,786	-	24,786	-	-	-
Total expenditure		247,441	1,000,412	1,247,853	199,980	704,832	904,812
Net income/(expenditure)		38,067	(37,155)	912	74,999	(47,081)	27,918
Transfers between funds	13	(63,703)	63,703	-	(69,471)	69,471	-
Net movement in funds	9	(25,636)	26,548	912	5,528	22,390	27,918
Reconciliation of funds:							
Fund balances at 1 April 2023		446,875	89,053	535,928	441,347	66,663	508,010
Fund balances at 31 March 2024		421,239	115,601	536,840	446,875	89,053	535,928

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		78,639		6,712
Current assets					
Debtors	15	115,523		26,485	
Cash at bank and in hand		508,676		600,617	
		624,199		627,102	
Creditors: amounts falling due within one year	16	(165,998)		(97,886)	
Net current assets			458,201		529,216
Total assets less current liabilities			536,840		535,928
Net assets excluding pension liability			536,840		535,928
			=====		=====
The funds of the charity					
Restricted income funds	18	115,601		89,053	
Unrestricted funds		421,239		446,875	
		536,840		535,928	
			=====		=====

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on

.....
Mr Stuart Basford
Chair - SDAIS Board of Trustees

Company registration number 05053647 (England and Wales)

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	23		5,296		84,461
Investing activities					
Purchase of tangible fixed assets		(101,307)		-	
Investment income received		4,070		-	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(97,237)		-
Net cash used in financing activities			-		-
			<u> </u>		<u> </u>
Net (decrease)/increase in cash and cash equivalents			(91,941)		84,461
Cash and cash equivalents at beginning of year			600,617		516,156
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			<u>508,676</u>		<u>600,617</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Stockton and District Advice and Information Service is a private company limited by guarantee incorporated in England and Wales. The registered office is 32 Dovecot Street, Stockton on Tees, TS18 1LN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10 Year Straight Line
Computers	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	25	100
Donated goods and services	-	267
	<u>25</u>	<u>367</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Charitable Income 2024 £	Charitable Income 2023 £
Performance related grants	1,212,273	899,221
Other income	253	7,987
	<u>1,212,526</u>	<u>907,208</u>
Analysis by fund		
Unrestricted funds	249,269	249,457
Restricted funds	963,257	657,751
	<u>1,212,526</u>	<u>907,208</u>
Performance related grants		
Stockton Borough Council	249,044	241,469
Stockton Borough Council - WHHP	30,000	30,000
Energy Redress - Warm Up North 1		57,896
Money and Pension Service	223,440	216,932
Building Better Opportunities (Step Forward Tees Valley)		11,687
Fuel Voucher Scheme		2,385
Probation Service	5,000	5,000
Billingham and Stockton Foodbank	27,534	27,310
Energy Best Deal via citizens advice (EBDX)		28,900
Citizens Advice - Big Energy Saving Network	2,188	6,824
National Lottery Community Fund - RC North East & Cumbria Region (ATC)	39,956	79,576
Citizens Advice - Carbon Monoxide		17,115
Citizens Advice - Cost of Living	15,000	
North East Law Centre (SLIP)		20,950
Stockton Borough Council - Dementia Hub		7,500
Northern Gas Networks	27,004	16,094
Northern Powergrid (North East) Billingham Max	13,412	18,776
Energy Redress Scheme - Warm Up North 2	164,901	94,819
Other small grants		3,792
Access to Justice Foundation		12,196
National Lottery Community Fund - RC North East and Cumbria Region (RCPNE)	160,039	
Catalyst FSOT	10,500	
Independent Age (COL)	13,331	
Citizens Advice - Debt Relief Order	44,084	
Access to Justice Foundation (IOTLS)	47,090	
Middlesborough and Stockton Mind (HTH)	23,811	
Northern Power Grid (North East)	91,532	
Roseworth Big Local	4,446	
Yorkshire Building Society	9,450	
North Star	512	
Corona Energy	10,000	
	<u>1,212,273</u>	<u>899,221</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4,070	-
	<u>4,070</u>	<u>-</u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	1,994	1,675
Catalyst Stockton	30,150	-
Kickstart grant income	-	18,480
Contribution towards relocation and rent	-	5,000
	<u>32,144</u>	<u>25,155</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	2024 £	2023 £
Staff costs	685,253	531,079
Rent, rates, water and insurance	127	5,528
Maintenance	2,305	2,010
Telephone	2,718	4,038
Travel and training	1,817	2,638
Postage and stationery	323	821
Partnership payments	245,473	107,789
Disbursements	2,338	2,548
Reference materials	1,339	3,673
Publicity and promotion	-	1,641
Sundry costs	11,960	1,241
	<u>953,653</u>	<u>663,006</u>
Share of support costs (see note 8)	265,240	239,206
Share of governance costs (see note 8)	4,174	2,600
	<u>1,223,067</u>	<u>904,812</u>
Analysis by fund		
Unrestricted funds	222,655	199,980
Restricted funds	1,000,412	704,832
	<u>1,223,067</u>	<u>904,812</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	127,495	-	127,495	141,276	-	141,276
Depreciation	4,594	-	4,594	2,238	-	2,238
Rent, rates, water and insurance	26,079	-	26,079	10,050	-	10,050
Light and heat	16,457	-	16,457	8,225	-	8,225
Cleaning, repairs and maintenance	6,840	-	6,840	6,121	-	6,121
Computer equipment and maintenance	17,808	-	17,808	13,080	-	13,080
Travel and training	1,891	-	1,891	1,122	-	1,122
Legal and professional	15	-	15	1,263	-	1,263
Telephone	16,364	-	16,364	16,851	-	16,851
Postage and Stationery	13,854	-	13,854	11,883	-	11,883
Irrecoverable VAT	18,916	-	18,916	13,880	-	13,880
Sundry Expenses	14,927	-	14,927	13,217	-	13,217
Audit fees	-	2,600	2,600	-	2,600	2,600
Legal and professional	-	1,574	1,574	-	-	-
	<u>265,240</u>	<u>4,174</u>	<u>269,414</u>	<u>239,206</u>	<u>2,600</u>	<u>241,806</u>
Analysed between Charitable activities	<u>265,240</u>	<u>4,174</u>	<u>269,414</u>	<u>239,206</u>	<u>2,600</u>	<u>241,806</u>

Governance costs includes payments to the auditors of £2,600 (2023 - £2,600) for audit fees.

9 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	2,600	2,600
Depreciation of owned tangible fixed assets	4,594	2,238
Loss on disposal of tangible fixed assets	24,786	-
	<u>24,786</u>	<u>-</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	32	30
	<u> </u>	<u> </u>

Employment costs

	2024 £	2023 £
Wages and salaries	730,039	604,280
Social security costs	55,940	46,541
Other pension costs	26,769	21,534
	<u> </u>	<u> </u>
	<u>812,748</u>	<u>672,355</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	51,973	55,528
	<u> </u>	<u> </u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Transfers

The fund transfers relate mainly to transfers from unrestricted funds to restricted funds to cover overspends relating to numerous restricted funds. The transfers have been made in order that the restricted funds shown in the balance at the year end shows the total amount of funding remaining which has been restricted in its purpose.

Within restricted funds, amounts of £9,681, £2,448, £8,610, £3,386, £1,106, £5,466, £11,505, £8,025, £13,374, £1,915, £11,552 and £82 have been transferred from Unrestricted Funds into MASDAP, Northern Gas Networks, Billingham Max, Probation Advice, EAP, National Lottery Community Fund - Reducing Child Poverty in the North East, IOTLS, HMCTS, Mind, Northstar Foodbank, Northern Powergrid, and Roseworth respectively to ensure no overspends had occurred in the year.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Leasehold land and buildings £	Computers £	Total £
Cost			
At 1 April 2023	-	121,783	121,783
Additions	68,043	33,264	101,307
Disposals	(24,786)	-	(24,786)
At 31 March 2024	<u>43,257</u>	<u>155,047</u>	<u>198,304</u>
Depreciation and impairment			
At 1 April 2023	-	115,071	115,071
Depreciation charged in the year	-	4,594	4,594
At 31 March 2024	<u>-</u>	<u>119,665</u>	<u>119,665</u>
Carrying amount			
At 31 March 2024	<u>43,257</u>	<u>35,382</u>	<u>78,639</u>
At 31 March 2023	<u>-</u>	<u>6,712</u>	<u>6,712</u>

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	89,380	56
Other debtors	23,624	23,910
Prepayments and accrued income	2,519	2,519
	<u>115,523</u>	<u>26,485</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	16,692	11,741
Trade creditors	29,401	152
Other creditors	5,051	4,004
Accruals and deferred income	114,854	81,989
	<u>165,998</u>	<u>97,886</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	26,769	21,534
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Money and Pensions Service (MaPS) Via									
Citizens Advice	-	216,932	(237,098)	20,166	-	223,440	(233,121)	9,681	-
SBC Dementia Hub	-	7,500	(6,453)	-	1,047	-	-	-	1,047
SBC - Warm Homes Healthy People	-	30,000	(19,686)	-	10,314	30,000	(25,584)	-	14,730
Northern Gas Networks	-	16,094	(15,022)	-	1,072	27,004	(30,524)	2,448	-
Energy Redress Scheme - Warm Up North 1	-	57,896	(55,531)	-	2,365	-	2,995	(2,995)	2,365
Fuel Voucher Scheme 2	6,088	2,385	(9,865)	1,392	-	-	-	-	-
Billingham Foodbank	-	27,310	(43,305)	15,995	-	27,534	(26,285)	-	1,249
Tees Valley Regeneration Fund	21,946	-	(29,869)	7,923	-	-	-	-	-
National Lottery Community Fund – RC									
North East & Cumbria Region (ATC)	27,126	79,576	(76,907)	-	29,795	39,956	(62,422)	-	7,329
Citizens Advice - Carbon Monoxide	11,503	17,115	(18,196)	-	10,422	-	-	(10,422)	-
Northern Powergrid (North East) Billingham									
Max	-	18,776	(26,395)	7,619	-	13,412	(6,821)	(6,591)	-
Energy Redress Scheme - Warm Up North 2	-	94,819	(94,819)	-	-	164,901	(180,102)	15,201	-
Building Better Opportunities (Step Forward									
Tees Valley)	-	11,687	(27,933)	16,247	-	-	-	-	-
Access to Justice Foundation	-	12,196	-	-	12,196	-	(10,116)	-	2,080
Big Energy Saving Network	-	6,824	(3,798)	-	3,026	2,188	-	-	5,214
Energy Best Deal (EBDX) Via Citizens									
Advice	-	28,900	(21,226)	-	7,674	-	-	-	7,674
Slip	-	20,950	(12,635)	-	8,316	-	-	-	8,316
Probation Service	-	5,000	(4,113)	-	887	5,000	(9,273)	3,386	-
Other small grants	-	3,791	1,983	129	1,937	28	-	-	1,965

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds	(Continued)								
Citizens Advice - Cost of Living	-	-	-	-	-	15,000	-	-	15,000
Catalyst FSOT	-	-	-	-	-	10,500	(10,051)	-	449
Energy Advice Programme	-	-	-	-	-	-	(1,106)	1,106	-
Big Lottery Fund - Reducing Child Poverty in the North East	-	-	-	-	-	160,039	(165,505)	5,466	-
Improving Outcomes Through Legal Support	-	-	-	-	-	47,090	(58,595)	11,505	-
Debt Relief Orders	-	-	-	-	-	44,084	(19,265)	-	24,819
HM Court and Tribunal Service	-	-	-	-	-	-	(8,025)	8,025	-
Independent Age Cost of Living	-	-	-	-	-	13,331	(4,441)	-	8,890
Middlesbrough and Stockton Mind (HTH)	-	-	-	-	-	23,811	(26,705)	13,374	10,480
Northstar	-	-	-	-	-	512	(2,427)	1,915	-
Northern Powergrid (North East)	-	-	-	-	-	91,532	(103,054)	11,522	-
Roseworth Big Local	-	-	-	-	-	4,446	(4,528)	82	-
Corona Energy	-	-	-	-	-	10,000	(8,875)	-	1,125
Yorkshire Building Society	-	-	-	-	-	9,450	(6,582)	-	2,868
	66,663	657,751	(704,832)	69,471	89,053	963,257	(1,000,412)	63,703	115,601
	66,663	657,751	(704,832)	69,471	89,053	963,257	(1,000,412)	63,703	115,601

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Analysis of Charitable Funds

Stockton Borough Council - WHHP - Funds to provide advice to vulnerable people living in cold housing.

Energy Redress Scheme - Warm Up North 1 - funded by Energy Savings Trust - Energy Welfare advice for people at risk of fuel poverty.

Money and Pensions Service (MaPS) - Funds to provide debt advice to those on low incomes.

Building Better Opportunities (Step Forward Tees Valley) - Funds to support unemployed people into employment training.

Fuel Voucher Scheme - Distribution of fuel vouchers to people at risk of disconnection.

Probation Service - Funds to provide advice and support to individuals upon their resettlement from prison.

Billingham and Stockton Foodbank - Welfare advice for people visiting Billingham and Stockton Foodbank.

Energy Best Deal via citizens advice (EBDX) - To provide energy advice and access to energy discounts.

Citizens Advice – Big Energy Saving Network - To provide support to vulnerable individuals with their energy bills.

National Lottery Community Fund – RC North East & Cumbria Region (ATC) - Funds to provide welfare support to those with welfare issues.

Citizens Advice - Carbon Monoxide - Addressing carbon monoxide safety issues.

Citizens Advice – Cost of Living advice for people at risk of poverty.

North East Law Centre (SLIP) - Funds to provide legal advice to low income individuals.

Stockton Borough Council - Dementia Hub - Funds to provide welfare advice to people with dementia and their carers.

Northern Gas Networks - Addressing carbon monoxide safety issues.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Northern Powergrid (North East) Billingham Max - To provide energy related benefits advice to vulnerable adults in Billingham.

Energy Redress Scheme - Warm Up North 2 - Funds to provide energy advice to vulnerable consumers.

Other small grants

Access to Justice Fund (ILTA) - Training of new advisors to provide welfare advice to clients.

National Lottery Community Fund – RC North East & Cumbria Region (RCPNE) - Reducing child poverty in the North East. To provide advice to families on how to budget.

Catalyst FSOT - Welfare support for people affected by cost of living crisis.

Independent Age (COL) - Providing welfare support to older people

Citizens Advice - Debt Relief Orders - To provide debt advice and help those on low incomes process debt.

Access to Justice Foundation (IOTLS) - Welfare advice to people with legal problem.

Middlesbrough & Stockton Mind (HTH) - Welfare support for people with Mental Ill Health

Northern Power Grid (North East) - Funds to provide advice and support to those on low incomes with their energy bills.

Roseworth Big Local - Advice for people who live in Roseworth area of Stockton.

Yorkshire Building Society - Advice to customers of Yorkshire Building Society and other people

North Star - To provide support to those in welfare crisis

Corona Energy - Winter warm boxes

Tess Valley Regeneration Fund - Advice for people with ill health

Energy Advice Project - Advice to help people in fuel poverty

HM Courts - To provide digital training

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	446,875	285,508	(247,441)	(63,703)	421,239
	<u>446,875</u>	<u>285,508</u>	<u>(247,441)</u>	<u>(63,703)</u>	<u>421,239</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	441,347	274,979	(199,980)	(69,471)	446,875
	<u>441,347</u>	<u>274,979</u>	<u>(199,980)</u>	<u>(69,471)</u>	<u>446,875</u>

20 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	78,639	-	78,639
Current assets/(liabilities)	342,600	115,601	458,201
	<u>421,239</u>	<u>115,601</u>	<u>536,840</u>
	<u>421,239</u>	<u>115,601</u>	<u>536,840</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	6,712	-	6,712
Current assets/(liabilities)	440,163	89,053	529,216
	<u>446,875</u>	<u>89,053</u>	<u>535,928</u>
	<u>446,875</u>	<u>89,053</u>	<u>535,928</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	29,450	34,200
Between two and five years	5,890	-
	<u>35,340</u>	<u>34,200</u>

22 Related party transactions

Transactions with related parties

The Trustees include a member of the local council, as well as representatives from various organisations and businesses. Some of these bodies are currently funders of the charity, but any payments to or from them are in the normal course of business.

23 Cash generated from operations

	2024 £	2023 £
Surplus for the year	912	27,918
Adjustments for:		
Investment income recognised in statement of financial activities	(4,070)	-
Loss on disposal of tangible fixed assets	24,786	-
Depreciation and impairment of tangible fixed assets	4,594	2,238
Movements in working capital:		
(Increase)/decrease in debtors	(89,038)	96,154
Increase/(decrease) in creditors	68,112	(41,849)
Cash generated from operations	<u>5,296</u>	<u>84,461</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

England & Wales - Charity number 1105391

Accounts

Charity registration number 1105391

Company registration number 05053647 (England and Wales)

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs Ann McCoy
Mr Bryan Cooper
Mrs V Cooper
Mr A Rahouf
Ms S Oliver
Mrs S Erskine
Mr S Basford
Mr G Emerson

Secretary

Mr I Bartlett

Charity number

1105391

Company number

05053647

Registered office

32 Dovecot Street
Stockton on Tees
TS18 1LN

Auditor

Allen Sykes Limited
5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

CONTENTS

	Page
Trustees' report	1 - 4
Independent auditor's report	5 - 8
Statement of financial activities	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12 - 26

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 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 Charities objects are to promote any charitable purpose for the benefit of the community in Stockton-on-Tees and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress.

Stockton and District Advice and Information Service (SDAIS) aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies, and to ensure individuals do not suffer through lack of knowledge or an inability to express their needs effectively.

The principal activity of Stockton and District Advice and Information Service remained the provision of free, confidential, independent, and impartial advice and information for members of the public.

Contribution made by volunteers

The Charity receives help and support in the form of voluntary assistance in advising the public and administering the Charity.

Public Benefit

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Stockton and District Advice and Information Service continues to provide an effective and efficient social welfare advice service to the people in the Borough of Stockton-on-Tees.

In 2022-23, SDAIS helped 9,238 people with 44,875 enquiries.

The key indicators of achievement are

- Continuing to provide an accessible welfare advice service to the people of Stockton Borough
- The number of new enquiries dealt with 44,875
- Client Satisfaction Surveys that show a 100% client satisfaction level
- Satisfactory audit and monitoring reports, including passing ISO9000 and Investors in People assessments
- Securing over £1,593,181 in confirmed financial gains for our clients.

SDAIS has secured this satisfactory performance due to a number of factors, including;

- Good quality service to our clients, as evidenced by the high level of client satisfaction
- Good relationships and communication with staff and employees
- A committed, adaptable and flexible workforce, demonstrated by the ability to maintain advice services throughout the pandemic period
- Maintaining good working relationships with key stakeholders including funders, statutory agencies and community sector agencies.
- Ability and willingness to work with other agencies and develop new projects to secure new funding and deliver new advice services.

Financial review

Income for the year was £932,730 of which £657,751 was restricted income.

A surplus of £27,918 was generated during the year. At 31st March 2023 net assets were £535,928 of which £89,053 represented restricted funds. Unrestricted free reserves as at the 31 March 2023 are £440,163.

The Trustees are satisfied that the Charity has adequate funds to continue to its work for the next 12 months. Stockton Borough Council have continued to support the core operating capacity of the charity. Additionally, project specific funding was received from:

- Stockton Borough Council
- National Lottery Community Fund
- Energy Redress Fund (Energy Saving Trust)
- Middlesbrough & Stockton Mind
- Catalyst
- Money Advice Service
- NACAB

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 3 and 6 month's expenditure. The trustees consider that reserves at this level will ensure that, in the vent 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 year. The remaining monies will be invested in accounts that provide as high a rate of interest as possible while retaining the flexibility to be able to draw down monies as and when required. SDAIS would also want to ensure that any investment of monies would be based on low risk and maintaining the security of its funds.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

For the future, SDAIS plans to continue its current work and provide welfare advice services to the people of Stockton Borough. SDAIS will explore new funding opportunities and partnerships with other agencies where these help SDAIS meet its charitable objectives and are in alignment with the aims and principles of the Service. SDAIS will also explore closer working relationships with mental health services to deliver enhanced support for people with mental ill health, including the potential for office co-location.

Structure, governance and management

The charity operates within its constitution adopted by the Trustees upon incorporation at 24th February 2004. The charity is a company limited by guarantee with company number 5053647.

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 signature of the financial statements were:

Mrs Ann McCoy

Mrs Joan Seymour

(Resigned 17 January 2023)

Mr Bryan Cooper

Mrs V Cooper

Mr A Rahouf

Ms S Oliver

Mrs S Erskine

Mr S Basford

Mr G Emerson

Election of trustees

Trustees may be:

- elected at the Annual General Meeting
- nominated by member organisations
- co-opted by the Trustee Board

The Charity functions through a Management Committee, the members of which are the Trustees of the Charity and sub-committees appointed by the Trustees.

Induction and training of trustees

All Trustees complete an Induction Programme that includes:

- Declaration of Interests and Declaration of Eligibility
- Charity Commission Guidance - "The Essential Trustee", "Charity Finances - Trustee Essentials" and "Public Benefit (PB1)"
- Code of Conduct
- National Citizens Advice Policy Briefing for Trustees (8) - "Bureau Financial Management - Roles and Responsibilities"
- National Citizens Advice "Aims & Principles"

Wider Networks

The charity is a member of the National Association of Citizens Advice Bureaux.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees, who are also the directors of Stockton and District Advice and Information Service 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; 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 and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Allen Sykes Limited 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.


.....
Mrs Ann McCoy

Trustee

Date: 20.11.23
.....

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

Opinion

We have audited the financial statements of Stockton and District Advice and Information Service (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, 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 March 2023 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 charity 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 charity'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 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.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity 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 charity'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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

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.

Philip W Lamb FCA (Senior Statutory Auditor)
for and on behalf of Allen Sykes Limited

Chartered Accountants
Statutory Auditor

.....
5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>						
Donations and legacies	3	367	-	367	7,785	7,785
Charitable activities	4	249,457	657,751	907,208	1,021,500	1,268,487
Other income	5	25,155	-	25,155	-	35,421
Total income		274,979	657,751	932,730	1,021,500	1,311,693
<u>Expenditure on:</u>						
Raising funds	6	101,027	-	101,027	-	181,403
Charitable activities	7	98,953	704,832	803,785	960,306	997,133
Total expenditure		199,980	704,832	904,812	960,306	1,178,536
Net incoming/(outgoing) resources before transfers		74,999	(47,081)	27,918	61,194	133,157
Gross transfers between funds	11	(69,471)	69,471	-	-	-
Net income for the year/ Net movement in funds		5,528	22,390	27,918	61,194	133,157
Fund balances at 1 April 2022		441,347	66,663	508,010	49,055	374,853
Fund balances at 31 March 2023		446,875	89,053	535,928	110,249	508,010

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		6,712		8,950
Current assets					
Debtors	13	26,485		122,639	
Cash at bank and in hand		600,617		516,156	
		627,102		638,795	
Creditors: amounts falling due within one year	14	(97,886)		(139,735)	
Net current assets			529,216		499,060
Total assets less current liabilities			535,928		508,010
Income funds					
Restricted funds	15		89,053		110,249
Unrestricted funds			446,875		397,761
			535,928		508,010

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on



Mr S Basford
Trustee

Company registration number 05053647

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	19		84,461		142,300
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			84,461		142,300
Cash and cash equivalents at beginning of year			516,156		373,856
Cash and cash equivalents at end of year			600,617		516,156

Going concern

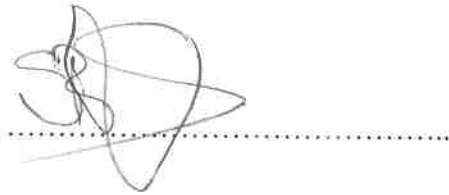
- 14 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 15 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
- 16 We confirm that all income included in the financial statements was receivable during the year and that we do not believe it is recoverable from the funding providers unless carried forward in restricted funds.

Yours faithfully

Signed on behalf of the board of trustees

A handwritten signature in black ink, consisting of a stylized, cursive 'S' followed by a large, sweeping flourish that extends to the right. The signature is positioned above a horizontal dotted line.A handwritten signature in black ink, appearing to read 'amccy' in a cursive style. The signature is positioned above a horizontal dotted line.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Stockton and District Advice and Information Service is a private company limited by guarantee incorporated in England and Wales. The registered office is 32 Dovecot Street, Stockton on Tees, TS18 1LN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% Reducing Balance
-----------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	100	285
Donated goods and services	267	7,500
	<u>367</u>	<u>7,785</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Performance related grants	899,221	1,268,487
Other income	7,987	-
	<u>907,208</u>	<u>1,268,487</u>
Analysis by fund		
Unrestricted funds	249,457	246,987
Restricted funds	657,751	1,021,500
	<u>907,208</u>	<u>1,268,487</u>
Performance related grants		
Money and Pensions Service via Citizens Advice	241,469	222,592
National Lottery Community Fund - Help Through Crisis	-	24,560
SBC - Warm Homes	30,000	30,000
Warm Homes Fund 4	-	113,883
Energy Redress	57,896	146,753
Energy Best Deal (EBDX) via Citizens Advice	-	27,500
RPR	-	7,605
Building Better Opportunities (Step Forward Tees Valley)	-	15,608
NACAB - US	-	100,673
PCP - ICAS	-	2,278
MASDAP	216,932	
BBO	11,687	
Fuel Voucher Scheme	2,385	
Probation Advice	5,000	
Billingham Foodbank	27,310	
EBDX	28,900	
BESN	6,824	
BLF ATC	79,576	
NACAB CO	17,115	
LSLIP	20,950	
SBC - Dementia Hub	7,500	
NGN	16,094	
Billingham Max	18,776	
Energy Redress Scheme - Warm Up North	94,819	
ATJF	12,196	
Other Small Grants	3,792	
	<u>899,221</u>	<u>1,268,487</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	1,675	921
Kickstart grant income	18,480	14,500
Contribution towards relocation and rent	5,000	20,000
	<u>25,155</u>	<u>35,421</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Trading costs</u>		
Staff costs	101,027	156,610
Support costs	-	24,793
	<u>101,027</u>	<u>181,403</u>
Trading costs	<u>101,027</u>	<u>181,403</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	2023	2022
	£	£
Staff costs	430,052	447,180
Rent, rates, water and insurance	5,528	27,850
Light and heat	-	266
Maintenance	2,010	2,652
Telephone	4,038	2,518
Travel and training	2,638	3,865
Postage and stationery	821	945
Partnership payments	107,789	208,513
Disbursements	2,548	129,545
Reference materials	3,673	2,280
Publicity and promotion	1,641	-
Sundry costs	1,241	858
	<u>561,979</u>	<u>826,472</u>
Share of support costs (see note 8)	239,206	170,661
Share of governance costs (see note 8)	2,600	-
	<u>803,785</u>	<u>997,133</u>
Analysis by fund		
Unrestricted funds	98,953	36,827
Restricted funds	704,832	960,306
	<u>803,785</u>	<u>997,133</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	141,276	-	141,276	95,237	-	95,237
Depreciation	2,238	-	2,238	2,983	-	2,983
Rent, rates, water and insurance	10,050	-	10,050	8,219	-	8,219
Light and heat	8,225	-	8,225	7,636	-	7,636
Cleaning, repairs and maintenance	6,121	-	6,121	5,347	-	5,347
Computer equipment and maintenance	13,080	-	13,080	14,558	-	14,558
Travel and training	1,122	-	1,122	1,928	-	1,928
Legal and professional	1,263	-	1,263	1,648	-	1,648
Telephone	16,851	-	16,851	19,079	-	19,079
Postage and Stationery	11,883	-	11,883	11,574	-	11,574
Irrecoverable VAT	13,880	-	13,880	14,657	-	14,657
Sundry Expenses	13,217	-	13,217	10,388	-	10,388
Audit fees	-	2,600	2,600	-	2,200	2,200
	<u>239,206</u>	<u>2,600</u>	<u>241,806</u>	<u>193,254</u>	<u>2,200</u>	<u>195,454</u>
Analysed between						
Trading	-	-	-	22,593	2,200	24,793
Charitable activities	<u>239,206</u>	<u>2,600</u>	<u>241,806</u>	<u>170,661</u>	<u>-</u>	<u>170,661</u>
	<u>239,206</u>	<u>2,600</u>	<u>241,806</u>	<u>193,254</u>	<u>2,200</u>	<u>195,454</u>

Governance costs includes payments to the auditors of £2,600 (2022- £2,200) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
30	40

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees		(Continued)	
Employment costs	2023	2022	
	£	£	
Wages and salaries	604,280	634,270	
Social security costs	46,541	43,248	
Other pension costs	21,534	21,509	
	<u>672,355</u>	<u>699,027</u>	

There were no employees whose annual remuneration was more than £60,000.

11 Transfers

The fund transfers relate mainly to transfers from unrestricted funds to restricted funds to cover overspends relating to numerous restricted funds. The transfers have been made in order that the restricted funds shown in the balance at the year end shows the total amount of funding remaining which has been restricted in its purpose.

Within restricted funds, amounts of £20,166, £1,392, £15,995, £7,923, £7,699, and £16,247 have been transferred from Unrestricted Funds into MASDAP, Fuel Voucher Scheme, Billingham Foodbank, Tees Valley Regeneration Fund, Billingham Max, and BBO respectively to ensure no overspends had occurred in the year.

12 Tangible fixed assets

Cost	Computers £
At 1 April 2022	121,783
At 31 March 2023	<u>121,783</u>
Depreciation and impairment	
At 1 April 2022	112,833
Depreciation charged in the year	2,238
At 31 March 2023	<u>115,071</u>
Carrying amount	
At 31 March 2023	<u>6,712</u>
At 31 March 2022	<u>8,950</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	56	82,093
Other debtors	23,910	38,168
Prepayments and accrued income	2,519	2,378
	<u>26,485</u>	<u>122,639</u>

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	11,741	10,832
Trade creditors	152	8,229
Other creditors	4,004	4,417
Accruals and deferred income	81,989	116,257
	<u>97,886</u>	<u>139,735</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Money and Pensions Service (MaPS) Via Citizens Advice	-	222,592	(204,687)	(17,905)	-	216,932	(237,098)	20,166	-
SBC Dementia Hub	-	7,520	(6,672)	(848)	-	7,500	(6,453)	-	1,047
SBC - Warm Homes Healthy People	-	30,000	(20,699)	(9,301)	-	30,000	(19,686)	-	10,314
Northern Gas Networks	-	12,000	(11,023)	(977)	-	16,094	(15,022)	-	1,072
Energy Redress Scheme	-	146,753	(147,318)	565	-	57,896	(43,198)	-	14,698
Fuel Voucher Scheme 2	-	77,514	(71,426)	-	6,088	2,385	(9,865)	1,392	-
Billingham Foodbank	-	20,465	(26,457)	5,992	-	27,310	(43,305)	15,995	-
Tees Valley Regeneration Fund (TVRF)	-	29,850	(7,904)	-	21,946	-	(29,869)	7,923	-
Big Lottery Fund - Adapting to Change	-	39,620	(12,494)	-	27,126	79,576	(76,907)	-	29,795
NACAB Carbon Monoxide	-	12,015	(512)	-	11,503	17,115	(18,196)	-	10,422
Billingham Max	-	-	-	-	-	18,776	(26,395)	7,619	-
Energy Redress Scheme - Warm Up North	-	113,883	(114,068)	185	-	94,819	(73,281)	-	21,538
Building Better Opportunities (Step Forward Tees Valley)	-	-	-	-	-	11,687	(27,933)	16,247	-
Access to Justice Foundation	3,343	-	(3,680)	337	-	12,196	-	-	12,196
Big Energy Saving Network	-	-	-	-	-	6,824	(3,798)	-	3,026
Energy Best Deal (EBDX) Via Citizens Advice	-	27,500	(18,766)	(8,734)	-	28,900	(21,226)	-	7,674
Slip	-	25,032	(26,951)	1,919	-	20,950	(12,635)	-	8,316
Probation Advice	-	-	-	-	-	5,000	(4,113)	-	887
Other small grants	-	-	-	-	-	3,791	(1,854)	-	1,937
NACAB Debt Training	18,390	22,185	(31,303)	(9,272)	-	-	-	-	-
Fuel Voucher Scheme 1	-	67,337	(62,075)	(5,262)	-	-	-	-	-
Training Project	16,756	-	(13,764)	(2,992)	-	-	-	-	-

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

(Continued)

National Lottery Community Fund - Help Through Crisis	10,566	24,560	(35,194)	68	-	-	-	-	-
Building Better Opportunities (Step Forward Tees Valley)		15,608	(21,289)	5,681	-	-	-	-	-
SBC - Stockton Welfare Advice Network (SWAN)		10,630	(8,857)	(1,773)	-	-	-	-	-
Pioneering Care Partnership ICAS		2,278	(5,059)	2,781	-	-	-	-	-
Reducing Child Poverty		7,605	(5,058)	(2,546)	-	-	-	-	-
NACAB - Universal Credit Support		100,673	(100,841)	168	-	-	-	-	-
Census Support		5,880	(4,209)	(1,671)	-	-	-	-	-
	<u>(49,055)</u>	<u>1,021,500</u>	<u>(960,306)</u>	<u>(43,585)</u>	<u>66,663</u>	<u>657,751</u>	<u>(670,832)</u>	<u>69,342</u>	<u>89,053</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

(Continued)

Analysis of Charitable Funds

Restricted funds are for the following purposes:

Money and Pensions Service (MaPS) via Citizens Advice - Funds to provide debt advice to those on low incomes.

SBC Dementia Hub - Funds to provide welfare advice to people with dementia and their carers.

SBC Warm Homes Healthy People - Funds to reduce deaths due to vulnerable people living in cold housing.

Northern Gas Networks - Addressing carbon monoxide safety issues.

Energy Redress Scheme - Energy Welfare advice for people at risk of fuel poverty.

Fuel Voucher Scheme - Distribution of fuel vouchers to people at risk of disconnection.

Billingham Foodbank - Welfare advice for people visiting Billingham and Stockton Foodbank.

Tess Valley Regeneration Fund - Advice for people with ill health.

NACAB - Funds to provide advice to people making a first claim for Universal Credit.

Billingham Max - To provide energy related benefits advice to vulnerable adults in Billingham.

Energy Redress Scheme - Warm Up North - Funds to provide energy advice to vulnerable consumers.

Building better opportunities Step Forward Tees Valley (BBO) - Funds to support unemployed people into employment training.

Access to Justice Fund (ATJF) - Training of new advisors to provide welfare advice to clients.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

(Continued)

Big Energy Saving Network (BESN) - To provide support to vulnerable individuals with their energy bills.

Big Lottery Fund Adapting to Change - Funds to provide welfare support to those with welfare issues.

Energy Best Deal via citizens advice (EBDX) - To provide energy advice and access to energy discounts.

SLIP - Funds to provide legal advice to low income individuals.

Probation Advice - Funds to provide advice and support to individuals upon their resettlement from prison.

Other Small Grants

HMCTS - To provide digital training.

Northstar Foodbank - To provide support to those in welfare crisis.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	6,712	-	6,712	8,950	-	8,950
Current assets/(liabilities)	440,163	89,053	529,216	432,396	66,664	499,060
	<u>446,875</u>	<u>89,053</u>	<u>535,928</u>	<u>441,346</u>	<u>66,664</u>	<u>508,010</u>

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	34,200	24,000
Between two and five years	-	12,000
	<u>34,200</u>	<u>36,000</u>

The operating leases represent leases of rent to third parties. The leases are negotiated over terms of 5 years and rentals are fixed for 1 year. All leases include a provision for five-yearly upward rent reviews according to prevailing market conditions. There are options in place for either party to extend the lease terms.

18 Related party transactions

Remuneration of key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was as follows:

	2023 £	2022 £
Aggregate compensation	<u>55,528</u>	<u>44,863</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Cash generated from operations	2023 £	2022 £
Surplus for the year	27,918	133,157
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,238	2,983
Movements in working capital:		
Decrease/(increase) in debtors	96,154	(10,152)
(Decrease)/increase in creditors	(41,849)	16,312
Cash generated from operations	<u>84,461</u>	<u>142,300</u>

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

England & Wales - Charity number 1105391

Accounts

Company Registration Number: 05053647
Charity Registration Number: 1105391

Stockton and District Advice and Information Service
Financial Statements
For the Year Ending
31 March 2022

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Stockton and District Advice and Information Service

Financial Statements

Year Ended 31 March 2022

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Auditor's Report to the Members	6
Statement of Financial Activities (Including Income and Expenditure Account)	10
Statement of Financial Position	11
Statement of Cash Flows	12
Notes to the Financial Statements	13
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	28

Stockton and District Advice and Information Service

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

Year Ended 31 March 2022

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

Objectives and Activities

The Charity's objects are to promote any charitable purpose for the benefit of the community in Stockton-on-Tees and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress.

Stockton and District Advice and Information Service (SDAIS) aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies, and to ensure individuals do not suffer through lack of knowledge or an inability to express their needs effectively.

The principal activity of Stockton and District Advice and Information Service remained the provision of free, confidential, independent, and impartial advice and information for members of the public.

Contribution made by volunteers

The Charity receives help and support in the form of voluntary assistance in advising the public and administering the Charity.

Public Benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

Stockton and District Advice and Information Service continues to provide an effective and efficient social welfare advice service to the people in the Borough of Stockton-on-Tees.

In 2021-22, SDAIS helped 5,532 people with 45,554 enquiries.

The key indicators of achievement are:

- Continuing to provide an accessible welfare advice service during the Covid19 pandemic.
- The number of new enquiries dealt with- 45,554
- Client Satisfaction Surveys that show a 96% client satisfaction level
- Satisfactory audit and monitoring reports, including passing ISO9000 and Investors in People assessments
- Securing over £1,040,000 in confirmed financial gains for our clients.

SDAIS has secured this satisfactory performance due to a number of factors, including:

- Good quality service to our clients, as evidenced by the high level of client satisfaction
- Good relationships and communication with staff and employees
- A committed, adaptable and flexible workforce, demonstrated by the ability to maintain advice services throughout the pandemic period
- Maintaining good working relationships with key stakeholders including funders, statutory agencies and community sector agencies.
- Ability and willingness to work with other agencies and develop new projects to secure new funding and deliver new advice services.

Stockton and District Advice and Information Service

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

Year Ended 31 March 2022

Financial Review

Income for the year was £1,311,693 (2021 - £1,213,771) of which £1,021,500 (2021 - £919,341) was restricted income.

A surplus of £133,157 (2021 - £136,492) was incurred during the year. At 31st March 2022 net assets were £508,010 (2021 - £374,853) of which £66,664 (2021 - £49,055) represented restricted funds.

The Trustees are satisfied that the Charity has adequate funds to continue its work for the next twelve months.

Reserves Policy

Stockton & District Advice & Information Service Ltd is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The charity will maintain a projection of income for at least three years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. However, Stockton & District Advice & Information Service Ltd is dependent upon a substantial grant from Stockton Borough Council to maintain its core Stockton & District wide service. SDAIS has a policy on reserves which is reviewed annually by the Trustee Board. The policy currently states that SDAIS seek to maintain reserves that amount to three months operating costs exclusive of income that SDAIS received that was to be distributed to partner agencies.

As at 31st March 2022 actual reserves held were £305,433.

Designated Funds

New designated funds have been created for the following purposes:

- Repairs and improvements fund - Repairs and improvements to SDAIS properties at Unit 22 and 32 Dovecot Street - £25,970
- Additional staff fund - Provision for additional staff costs and additional staff for new projects - £109,943

Principal sources of funds

Stockton Borough Council have continued to support the core operating capacity of the charity. Additionally, project specific funding was received from:

- Stockton Borough Council
- National Lottery Community Fund
- Middlesbrough & Stockton Mind
- Catalyst
- Money Advice Service
- NACAB

Investment Policy

The recommended level of resources which the charity should carry in its current account are maintained at not more than is required for a normal months activity. The remaining monies will be invested in bonds bearing a high interest return, or other accounts that provide as high a rate of interest as possible while retaining the flexibility to be able to draw down monies as and when required. SDAIS would also want to ensure that any investment of monies would be based on low risk and maintaining the security of its funds.

Principal risks facing the charity

The Trustees consider the principal risks facing the charity are:

- maintaining long term funding at time of Local Authority reduction in funding and increased demand on other grant making bodies
- retention of trained staff
- recruitment and training of additional volunteers to meet demand

Stockton and District Advice and Information Service

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

Year Ended 31 March 2022

Structure, Governance and Management

The charity operates within its constitution adopted by the Trustees upon incorporation at 24th February 2004. It is a company limited by guarantee with company number 5053647.

Election of trustees

Trustees may be:

- elected at the Annual General Meeting
- nominated by member organisations
- co-opted by the Trustee Board

Induction and training of trustees

All Trustees complete an Induction Programme that includes:

- Declaration of Interests and Declaration of Eligibility
- Charity Commission Guidance - "The Essential Trustee", "Charity Finances - Trustee Essentials" and "Public Benefit (PB1)"
- Code of Conduct
- National Citizens Advice Policy Briefing for Trustees (8) - "Bureau Financial Management - Roles and Responsibilities"
- National Citizens Advice "Aims & Principles"

Organisational Structure

The Charity functions through a Management Committee, the members of which are the Trustees of the Charity, and sub-committees appointed by the Trustees.

Wider Networks

The Charity is a member of the National Association of Citizens Advice Bureaux.

Stockton and District Advice and Information Service

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

Year Ended 31 March 2022

Reference and Administrative Details

Registered charity name	Stockton and District Advice and Information Service
Charity registration number	1105391
Company registration number	05053647
Principal office	Unit 22 Wellington Square Stockton On Tees
Registered office	32 Dovecot Street Stockton On Tees TS18 1LN

The Trustees

Mrs Ann McCoy
Mrs Joan Seymour
Mr Bryan Richard Cooper
Mrs Victoria Cooper
Mr Richard Cains (Resigned 16 November 2021)
Mr Amir Rahouf
Ms Sara Oliver
Mrs S Erskine
Mr Stuart Basford
Mr Gary Emerson

Chief Executive Officer	Mr Ian Bartlett
Company Secretary	Mr Ian Bartlett
Auditor	Jane Ascroft Accountancy Limited Chartered Accountants & statutory auditor Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XT
Bankers	National Westminster Bank plc 123 High Street Stockton On Tees TS18 1NW

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Stockton and District Advice and Information Service

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

Year Ended 31 March 2022

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and detection of fraud and other irregularities.

Small Company Provisions

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

The trustees' annual report was approved on 07.12.2022 and signed on behalf of the board of trustees by:



Mrs Ann McCoy
Trustee

Stockton and District Advice and Information Service

Independent Auditor's Report to the Members of Stockton and District Advice and Information Service

Year Ended 31 March 2022

Opinion

We have audited the financial statements of Stockton and District Advice and Information Service (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the 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 charity 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 charity'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.

Stockton and District Advice and Information Service

Independent Auditor's Report to the Members of Stockton and District Advice and Information Service *(continued)*

Year Ended 31 March 2022

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

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

Stockton and District Advice and Information Service

Independent Auditor's Report to the Members of Stockton and District Advice and Information Service *(continued)*

Year Ended 31 March 2022

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Stockton and District Advice and Information Service

Independent Auditor's Report to the Members of Stockton and District Advice and Information Service *(continued)*

Year Ended 31 March 2022

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

Use of Our Report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jane Ascroft FCA MA (Cantab) (Senior Statutory Auditor)

For and on behalf of
Jane Ascroft Accountancy Limited
Chartered Accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Stockton and District Advice and Information Service

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	7,785	–	7,785	7,520
Charitable activities	6	246,987	1,021,500	1,268,487	1,182,336
Other income	7	35,421	–	35,421	23,915
Total income		<u>290,193</u>	<u>1,021,500</u>	<u>1,311,693</u>	<u>1,213,771</u>
Expenditure					
Expenditure on charitable activities	8,9	218,230	960,306	1,178,536	1,077,279
Total expenditure		<u>218,230</u>	<u>960,306</u>	<u>1,178,536</u>	<u>1,077,279</u>
Net income		<u>71,963</u>	<u>61,194</u>	<u>133,157</u>	<u>136,492</u>
Transfers between funds		43,585	(43,585)	–	–
Net movement in funds		115,548	17,609	133,157	136,492
Reconciliation of funds					
Total funds brought forward		325,798	49,055	374,853	238,361
Total funds carried forward		<u>441,346</u>	<u>66,664</u>	<u>508,010</u>	<u>374,853</u>

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

The notes on pages 13 to 26 form part of these financial statements.

Stockton and District Advice and Information Service

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	15	8,950	11,933
Current Assets			
Debtors	16	122,639	112,487
Cash at bank and in hand		516,156	373,856
		<u>638,795</u>	<u>486,343</u>
Creditors: amounts falling due within one year	17	<u>139,735</u>	<u>123,423</u>
Net Current Assets		<u>499,060</u>	<u>362,920</u>
Total Assets Less Current Liabilities		<u>508,010</u>	<u>374,853</u>
Net Assets		<u>508,010</u>	<u>374,853</u>
Funds of the Charity			
Restricted funds		66,664	49,055
Unrestricted funds		441,346	325,798
Total charity funds	19	<u>508,010</u>	<u>374,853</u>

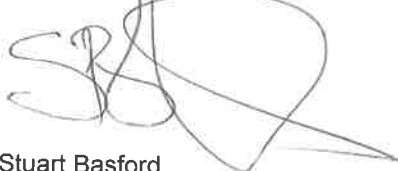
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 07.11.2022 and are signed on behalf of the board by:



Mr Stuart Basford
Trustee

The notes on pages 13 to 26 form part of these financial statements.

Stockton and District Advice and Information Service

Statement of Cash Flows

Year Ended 31 March 2022

	2022	2021
	£	£
Cash Flows from Operating Activities		
Net income	133,157	136,492
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,983	3,977
Accrued expenses	13,664	87,547
<i>Changes in:</i>		
Trade and other debtors	(10,152)	(77,364)
Trade and other creditors	2,648	(45,474)
Cash generated from operations	<u>142,300</u>	<u>105,178</u>
Net cash from operating activities	<u>142,300</u>	<u>105,178</u>
Net Increase in Cash and Cash Equivalents	142,300	105,178
Cash and Cash Equivalents at Beginning of Year	373,856	268,678
Cash and Cash Equivalents at End of Year	<u>516,156</u>	<u>373,856</u>

The notes on pages 13 to 26 form part of these financial statements.

Stockton and District Advice and Information Service

Notes to the Financial Statements

Year Ended 31 March 2022

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 32 Dovecot Street, Stockton On Tees, TS18 1LN.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer and Office Equipment	-	25% reducing balance
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Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2022 there were 9 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	285	285	20	20
Gifts				
Notional rent	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
	<u>7,785</u>	<u>7,785</u>	<u>7,520</u>	<u>7,520</u>

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

6. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Stockton Borough Council (SBC)	246,987	–	246,987
Money and Pensions Service (MaPS) via Citizens Advice	–	222,592	222,592
National Lottery Community Fund - Help Through Crisis	–	24,560	24,560
SBC - Warm Homes	–	30,000	30,000
Warm Homes Fund 4 (WHF4)	–	113,883	113,883
Energy Redress	–	146,753	146,753
Energy Best Deal (EBDX) via Citizens Advice	–	27,500	27,500
RPR	–	7,605	7,605
Building Better Opportunities (Step Forward Tees Valley)	–	15,608	15,608
NACAB - US	–	100,673	100,673
PCP - ICAS	–	2,278	2,278
NACAB - Debt Training	–	22,185	22,185
Fuel Voucher Scheme	–	144,851	144,851
SBC - Stockton Welfare Advice Network (SWAN)	–	10,630	10,630
Billingham Foodbank	–	20,465	20,465
Census Support	–	5,880	5,880
Tees Valley Regeneration Fund	–	29,850	29,850
National Lottery Community Fund – Action Through Change	–	39,620	39,620
NACAB CO	–	12,015	12,015
LSLIP	–	25,032	25,032
SBC – Dementia Hub	–	7,520	7,520
NGN	–	12,000	12,000
	<u>246,987</u>	<u>1,021,500</u>	<u>1,268,487</u>

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

6. Income from Charitable Activities (ctd.)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Stockton Borough Council (SBC)	244,542	-	244,542
Money and Pensions Service (MaPS) via Citizens Advice	-	210,933	210,933
National Lottery Community Fund - Help Through Crisis	-	99,320	99,320
SBC - Warm Homes	-	15,000	15,000
Warm Homes Fund 4 (WHF4)	-	66,531	66,531
Energy Redress	-	96,504	96,504
Energy Best Deal (EBDX) via Citizens Advice	-	11,640	11,640
RPR	-	18,041	18,041
Building Better Opportunities (Step Forward Tees Valley)	-	20,740	20,740
NACAB - US	-	99,068	99,068
PCP - ICAS	-	6,978	6,978
NACAB - Debt Training	-	46,864	46,864
Fuel Voucher Scheme	-	43,727	43,727
Access to Justice Foundation (ATJF)	-	43,866	43,866
SBC - Stockton Welfare Advice Network (SWAN)	-	47,676	47,676
Other income from charitable activities	18,453	92,453	110,906
Billingham Foodbank	-	8,663	8,663
Census Support	-	9,702	9,702
LSLIP	-	10,405	10,405
SBC - Dementia Hub	-	3,760	3,760
PPL	-	16,644	16,644
Middlesbrough Advocacy	-	672	672
BESN	-	23,618	23,618
Training Project	-	18,989	18,989
BEIS	9,053	-	9,053
BESW	2,000	-	2,000
Access to Justice	5,400	-	5,400
TSB Volunteers	2,000	-	2,000
	<u>262,995</u>	<u>919,341</u>	<u>1,182,336</u>

Stockton and District Advice and Information Service

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

7. Other Income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	921	921	1,040	1,040
Contribution towards relocation and rent	20,000	20,000	22,875	22,875
Kick Start grant income	14,500	14,500	–	–
	<u>35,421</u>	<u>35,421</u>	<u>23,915</u>	<u>23,915</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of charitable activities (see page 29)	193,437	789,645	983,082
Support costs	24,793	170,661	195,454
	<u>218,230</u>	<u>960,306</u>	<u>1,178,536</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of charitable activities (see page 29)	190,665	682,146	872,811
Support costs	44,677	159,791	204,468
	<u>235,342</u>	<u>841,937</u>	<u>1,077,279</u>

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Costs of charitable activities (see page 29)	<u>983,082</u>	<u>195,454</u>	<u>1,178,536</u>	<u>1,077,279</u>

10. Net Income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>2,983</u>	<u>3,977</u>

11. Auditor's Fees

	2022 £	2021 £
Fees payable to the auditor for: Audit of the financial statements	<u>2,200</u>	<u>2,200</u>

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

12. Staff Costs

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

	2022	2021
	£	£
Wages and salaries	634,270	663,376
Social security costs	43,248	43,377
Employer contributions to pension plans	21,509	21,001
	<u>699,027</u>	<u>727,754</u>

The average head count of employees during the year was 40 (2021: 37). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>40</u>	<u>34</u>

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £45,648 (2021: £44,863).

13. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the current or previous year.

No trustee expenses have been incurred during the current or previous year.

14. Transfers Between Funds

During the year £43,585 was transferred from restricted to unrestricted funds for the following purposes:

	2022
	£
Targets met on projects and funder does not require repayment of funds	61,281
Overspend on projects subsidised from general funds	<u>(17,696)</u>
	<u>43,585</u>

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

15. Tangible Fixed Assets

	Computer and Office Equipment £
Cost	
At 1 April 2021 and 31 March 2022	121,783
Depreciation	
At 1 April 2021	109,850
Charge for the year	2,983
At 31 March 2022	112,833
Carrying amount	
At 31 March 2022	8,950
At 31 March 2021	11,933

16. Debtors

	2022 £	2021 £
Trade debtors	82,093	29,442
Prepayments	2,378	2,196
Accrued income	38,168	80,849
	<u>122,639</u>	<u>112,487</u>

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,229	11,417
Accruals and deferred income	116,257	102,593
Social security and other taxes	10,832	4,404
Other creditors	4,417	5,009
	<u>139,735</u>	<u>123,423</u>

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,509 (2021: £21,001).

Stockton and District Advice and Information Service

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	325,798	270,193	(198,230)	(92,328)	305,433
Repairs and improvements fund	-	-	-	25,970	25,970
Additional staff fund	-	-	-	109,943	109,943
Office move	-	20,000	(20,000)	-	-
	<u>325,798</u>	<u>290,193</u>	<u>(218,230)</u>	<u>43,585</u>	<u>441,346</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	224,051	271,555	(212,467)	42,659	325,798
Office move	-	22,875	(22,875)	-	-
	<u>224,051</u>	<u>294,430</u>	<u>(235,342)</u>	<u>42,659</u>	<u>325,798</u>

New designated funds have been created for the following purposes:

Repairs and improvements fund - Repairs and improvements to SDAIS properties at Unit 22 and 32 Dovecot Street - £25,970

Additional staff fund - Provision for additional staff costs and additional staff for new projects - £109,943

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
MaPS	-	222,592	(204,687)	(17,905)	-
National Lottery Community Fund - Help Through Crisis	10,566	24,560	(35,194)	68	-
Building Better Opportunities (Step Forward Tees Valley)	-	15,608	(21,289)	5,681	-
NGN	-	12,000	(11,023)	(977)	-
SBC - Stockton Welfare Advice Network (SWAN)	-	10,630	(8,857)	(1,773)	-
SBC - Warm Homes Healthy People	-	30,000	(20,699)	(9,301)	-
NACAB - Energy Best Deal (EBDX)	-	27,500	(18,766)	(8,734)	-
Pioneering Care Partnership - ICAS	-	2,278	(5,059)	2,781	-
RPR	-	7,605	(5,059)	(2,546)	-
NACAB - Universal Credit support	-	100,673	(100,841)	168	-

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

19. Analysis of Charitable Funds *(continued)*

SBC - Dementia Hub	–	7,520	(6,672)	(848)	–
Warm Homes Fund 4	–	113,883	(114,068)	185	–
Energy Redress Scheme	–	146,753	(147,318)	565	–
Training Project	16,756	–	(13,764)	(2,992)	–
Fuel Voucher Scheme	–	67,337	(62,075)	(5,262)	–
NACAB Debt Training	18,390	22,185	(31,303)	(9,272)	–
Access to Justice Fund (ATJF)	3,343	–	(3,680)	337	–
LSLIP	–	25,032	(26,951)	1,919	–
Billingham Foodbank	–	20,465	(26,457)	5,992	–
Census Support	–	5,880	(4,209)	(1,671)	–
Fuel Voucher Scheme 2	–	77,514	(71,426)	–	6,088
Tees Valley Regeneration Fund (TVRF)	–	29,850	(7,904)	–	21,946
National Lottery Community Fund - Adapting to Change	–	39,620	(12,494)	–	27,126
NACAB CO	–	12,015	(511)	–	11,504
	<u>49,055</u>	<u>1,021,500</u>	<u>(960,306)</u>	<u>(43,585)</u>	<u>66,664</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
MaPS	–	210,933	(172,330)	(38,603)	–
National Lottery Community Fund - Help Through Crisis	10,548	99,320	(99,302)	–	10,566
Building Better Opportunities (Step Forward Tees Valley)	–	20,740	(26,913)	6,173	–
SBC - Stockton Welfare Advice Network (SWAN)	–	47,676	(44,240)	(3,436)	–
SBC - Warm Homes Healthy People	–	15,000	(10,480)	(4,520)	–
NACAB - Best Energy Savings Network (BESN)	–	23,618	(14,840)	(8,778)	–
NACAB - Energy Best Deal (EBDX)	–	11,640	(5,645)	(5,995)	–
Middlesbrough CAB - Advocacy work	–	672	(7,825)	7,153	–
Pioneering Care Partnership - ICAS	–	6,978	(15,049)	8,071	–
RPR	–	18,041	(24,078)	6,037	–

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

19. Analysis of Charitable Funds *(continued)*

NACAB - Universal					
Credit support	–	99,068	(99,283)	215	–
SBC - Dementia Hub	3,762	3,760	(6,653)	(869)	–
Warm Homes Fund 4	–	66,531	(64,271)	(2,260)	–
Energy Redress					
Scheme	–	96,504	(91,118)	(5,386)	–
PPL	–	16,644	(14,839)	(1,805)	–
Training Project	–	18,989	(2,233)	–	16,756
Fuel Voucher Scheme	–	43,727	(44,312)	585	–
NACAB Debt Training	–	46,864	(28,474)	–	18,390
Access to Justice Fund					
(ATJF)	–	43,866	(40,523)	–	3,343
LSLIP	–	10,405	(13,424)	3,019	–
Billingham Foodbank	–	8,663	(10,769)	2,106	–
Census Support	–	9,702	(5,336)	(4,366)	–
	<u>14,310</u>	<u>919,341</u>	<u>(841,937)</u>	<u>(42,659)</u>	<u>49,055</u>

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

19. Analysis of Charitable Funds *(continued)*

Restricted funds are for the following purposes:

MaPS - Funds to provide a debt advice service
National Lottery Community Fund Help Through Crisis - Funds to support people in crisis and facing welfare issues to improve their circumstances
BBO (SFTV) - Funds to support unemployed people into employment/training.
SBC SWAN Project - Funds to create a local advice network.
SBC Warm Homes - Funds to reduce deaths due to vulnerable people living in cold housing.
NACAB BESN - Funds for provision of energy advice to consumers.
NACAB Energy Best Deal - Funds for the provision of advice to consumers on energy related matters.
Middlesbrough CAB Advocacy work - Funds to provide advice for people with health and social care problems.
PCP ICAS - Funds to support patients and carers wishing to pursue a complaint about NHS treatment or care.
RPR - Funds for the provision of Relevant Persons Representatives for people who have been deprived of liberty for safeguarding reasons.
NACAB Universal Credit Support - Funds to provide advice to people making a first claim for Universal Credit.
Energy Redress – Funds to provide energy advice to vulnerable consumers.
SBC Dementia Hub – Funds to provide welfare advice to people with dementia and their carers.
WHF4 – Funds for provision of energy advice to people in or at risk of fuel poverty.
Energy Redress Scheme - Energy and welfare advice for people at risk of fuel poverty.
PPL - Welfare advice provision by telephone for people who cannot access SDAIS offices.
Training Project - Training of new welfare advisers.
Fuel Voucher Scheme - Distribution of fuel vouchers to people at risk of disconnection.
NACAB Debt Training - Training of new debt adviser.
Access to Justice Fund - Training of new advisers to provide welfare advice to clients.
LSLIP - Legal Support for Litigants in Person - Specialist welfare benefit advice for people with benefit reviews and appeals.
Billingham Foodbank - Welfare advice for people visiting Billingham and Stockton Foodbank.
Census Support - Providing advice and support for people to complete the national census.
Tees Valley Regeneration Fund - Advice for people with mental ill health
National Lottery Community Fund - Adapting to Change - Project to increase the number of volunteer advisers at SDAIS and develop better joint working with mental health services
NACAB CO - Project to inform people about energy efficiency and safety, with particular reference to the danger of carbon monoxide poisoning

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,950	–	8,950
Current assets	572,131	66,664	638,795
Creditors less than 1 year	(139,735)	–	(139,735)
Net assets	<u>441,346</u>	<u>66,664</u>	<u>508,010</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	11,933	–	11,933
Current assets	437,288	49,055	486,343
Creditors less than 1 year	(123,423)	–	(123,423)
Net assets	<u>325,798</u>	<u>49,055</u>	<u>374,853</u>

21. Analysis of Changes in Net Debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>373,856</u>	<u>142,300</u>	<u>516,156</u>

22. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	24,000	27,240
Later than 1 year and not later than 5 years	12,000	17,130
	<u>36,000</u>	<u>44,370</u>

Stockton and District Advice and Information Service

Management Information

Year Ended 31 March 2022

The Following Pages Do Not Form Part of the Financial Statements.

Stockton and District Advice and Information Service

Detailed Statement of Financial Activities

Year Ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	285	20
Notional rent	7,500	7,500
	<u>7,785</u>	<u>7,520</u>
Charitable activities		
Stockton Borough Council (SBC)	246,987	244,542
Money and Pensions Service (MaPS) via Citizens Advice	222,592	210,933
National Lottery Community Fund - Help Through Crisis	24,560	99,320
SBC - Warm Homes	30,000	15,000
Warm Homes Fund 4 (WHF4)	113,883	66,531
Energy Redress	146,753	96,504
Energy Best Deal (EBDX) via Citizens Advice	27,500	11,640
RPR	7,605	18,041
Building Better Opportunities (Step Forward Tees Valley)	15,608	20,740
NACAB - US	100,673	99,068
PCP - ICAS	2,278	6,978
NACAB - Debt Training	22,185	46,864
Fuel Voucher Scheme	144,851	43,727
Access to Justice Foundation (ATJF)	-	43,866
SBC - Stockton Welfare Advice Network (SWAN)	10,630	47,676
Billingham Foodbank	20,465	8,663
Census Support	5,880	9,702
Tees Valley Regeneration Fund	29,850	-
National Lottery Community Fund – Action Through Change	39,620	-
NACAB CO	12,015	-
LSLIP	25,032	10,405
SBC – Dementia Hub	7,520	3,760
NGN	12,000	-
PPL	-	16,644
Middlesbrough Advocacy	-	672
BESN	-	23,618
Training Project	-	18,989
BEIS	-	9,053
BESW	-	2,000
Access to Justice	-	5,400
TSB Volunteers	-	2,000
	<u>1,268,487</u>	<u>1,182,336</u>
Other income		
Other income	921	1,040
Contribution towards relocation and rent	20,000	22,875
Kick Start grant income	14,500	-
	<u>35,421</u>	<u>23,915</u>
Total income	<u>1,311,693</u>	<u>1,213,771</u>

Stockton and District Advice and Information Service

Detailed Statement of Financial Activities (continued)

Year Ended 31 March 2022

	2022	2021
	£	£
Expenditure		
Activities undertaken directly		
Wages and salaries	539,033	565,187
Employer's NIC	43,248	43,377
Pension costs	21,509	21,001
Rent, rates, water and insurance	27,850	28,338
Light and heat	266	638
Cleaning, repairs and maintenance	–	2,875
Computer equipment and maintenance	2,652	–
Travel and training	3,865	9,282
Telephone	2,518	1,554
Postage and stationery	945	3,682
Partnership payments	208,513	149,862
Disbursements	129,545	38,473
Reference materials	2,280	4,596
Sundry costs	858	3,946
	<u>983,082</u>	<u>872,811</u>
Support costs		
Wages and salaries	95,237	98,189
Rent, rates, water and insurance	8,219	7,561
Light and heat	7,636	7,185
Cleaning, repairs and maintenance	5,347	7,020
Computer equipment and maintenance	14,558	23,617
Travel and training	1,928	1,534
Legal and professional fees	3,848	2,500
Telephone	19,079	17,530
Postage and stationery	11,574	11,368
Depreciation	2,983	3,977
Irrecoverable VAT	14,657	15,689
Reference materials	9,384	7,563
Sundry costs	1,004	735
	<u>195,454</u>	<u>204,468</u>
Total expenditure	<u>1,178,536</u>	<u>1,077,279</u>
Net income	<u>133,157</u>	<u>136,492</u>

Accounts

Company Registration Number: 05053647
Charity Registration Number: 1105391

Stockton and District Advice and Information Service
Financial Statements
For the Year Ending
31 March 2021

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants & statutory auditor

Enterprise House

Harmire Enterprise Park

Barnard Castle

County Durham

DL12 8XP

Stockton and District Advice and Information Service

Financial Statements

Year Ended 31 March 2021

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Auditor's Report to the Members	6
Statement of Financial Activities (Including Income and Expenditure Account)	10
Statement of Financial Position	11
Statement of Cash Flows	12
Notes to the Financial Statements	13
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	26

Stockton and District Advice and Information Service

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

Year Ended 31 March 2021

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

Objectives and Activities

The Charity's objects are to promote any charitable purpose for the benefit of the community in Stockton-on-Tees and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress.

Stockton and District Advice and Information Service (SDAIS) aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies, and to ensure individuals do not suffer through lack of knowledge or an inability to express their needs effectively.

The principal activity of Stockton and District Advice and Information Service remained the provision of free, confidential, independent, and impartial advice and information for members of the public. Advisory services were provided through face-to-face interviews, telephone advice, email, and webchat.

Contribution made by volunteers

The Charity receives help and support in the form of voluntary assistance in advising the public and administering the Charity.

Public Benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

Stockton and District Advice and Information Service continues to provide an effective and efficient social welfare advice service to the people in the Borough of Stockton-on-Tees.

In 2020-21, SDAIS helped 8,702 people with 38,933 enquiries.

The key indicators of achievement are:

- Continuing to provide an accessible welfare advice service during the Covid19 pandemic.
- The number of new enquiries dealt with - 38,933.
- Client Satisfaction Surveys that show a 96% client satisfaction level.
- Satisfactory audit and monitoring reports, including passing ISO9000 and Investors in People assessments.
- Securing over £962,000 in confirmed financial gains for our clients.

SDAIS has secured this satisfactory performance due to a number of factors, including:

- Good quality service to our clients, as evidenced by the high level of client satisfaction.
- Good relationships and communication with staff and employees.
- A committed, adaptable and flexible workforce, demonstrated by the ability to maintain advice services throughout the pandemic period.
- Maintaining good working relationships with key stakeholders including funders, statutory agencies and community sector agencies.
- Ability and willingness to work with other agencies and develop new projects to secure new funding and deliver new advice services.

Stockton and District Advice and Information Service

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

Year Ended 31 March 2021

Financial Review

Income for the year was £1,213,771 (2020 - £871,498) of which £919,341 (2020 - £594,502) was restricted income.

A surplus of £136,492 (2020 - deficit of £1,604) was incurred during the year. At 31st March 2021 total reserves were £374,853 (2020 - £238,361) of which £49,055 (2020 - £14,310) represented restricted funds.

The Trustees are satisfied that the Charity has adequate funds to continue its work for the next twelve months.

Reserves Policy

Stockton & District Advice & Information Service Ltd is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The charity will maintain a projection of income for at least three years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. However, Stockton & District Advice & Information Service Ltd is dependent upon a substantial grant from Stockton Borough Council to maintain its core Stockton & District wide service. SDAIS has a policy on reserves which is reviewed annually by the Trustee Board. The policy currently states that SDAIS seek to maintain reserves that amount to three months operating costs exclusive of income that SDAIS received that was to be distributed to partner agencies.

As at 31st March 2021 actual reserves held were £325,798.

Principal sources of funds

Stockton Borough Council have continued to support the core operating capacity of the charity. Additionally, project specific funding was received from:

- Stockton Borough Council
- Big Lottery Fund
- Middlesbrough & Stockton Mind
- Catalyst
- Money Advice Service
- NACAB

Investment Policy

The recommended level of resources which the charity should carry in its current account are maintained at not more than is required for a normal months activity. The remaining monies will be invested in bonds bearing a high interest return, or other accounts that provide as high a rate of interest as possible while retaining the flexibility to be able to draw down monies as and when required. SDAIS would also want to ensure that any investment of monies would be based on low risk and maintaining the security of its funds.

Principal risks facing the charity

The Trustees consider the principal risks facing the charity are:

- maintaining long term funding at time of Local Authority reduction in funding and increased demand on other grant making bodies
- retention of trained staff
- recruitment and training of additional volunteers to meet demand

Stockton and District Advice and Information Service

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

Year Ended 31 March 2021

Structure, Governance and Management

The charity operates within its constitution adopted by the Trustees upon incorporation at 24th February 2004. It is a company limited by guarantee with company number 5053647.

Election of trustees

Trustees may be:

- elected at the Annual General Meeting
- nominated by member organisations
- co-opted by the Trustee Board

Induction and training of trustees

All Trustees complete an Induction Programme that includes:

- Declaration of Interests and Declaration of Eligibility
- Charity Commission Guidance - "The Essential Trustee", "Charity Finances - Trustee Essentials" and "Public Benefit (PB1)"
- Code of Conduct
- National Citizens Advice Policy Briefing for Trustees (8) - "Bureau Financial Management - Roles and Responsibilities"
- National Citizens Advice "Aims & Principles"

Organisational Structure

The Charity functions through a Management Committee, the members of which are the Trustees of the Charity, and sub-committees appointed by the Trustees.

Wider Networks

The Charity is a member of the National Association of Citizens Advice Bureaux.

Stockton and District Advice and Information Service

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

Year Ended 31 March 2021

Reference and Administrative Details

Registered charity name	Stockton and District Advice and Information Service
Charity registration number	1105391
Company registration number	05053647
Principal office	Unit 22 Wellington Square Stockton On Tees
Registered office	32 Dovecot Street Stockton On Tees TS18 1LN

The Trustees

Mrs Ann McCoy	
Mr John Barry Seymour	(Resigned 31 October 2020)
Mr Richard Booth	(Resigned 25 September 2020)
Mrs Joan Seymour	
Mr Bryan Richard Cooper	
Mrs Victoria Cooper	
Mr Richard Cains	
Ms Dianne Hewitt	(Resigned 31 March 2021)
Mr Amir Rahouf	
Ms Sara Oliver	
Mrs S Erskine	
Mr Stuart Basford	(Appointed 13 November 2020)
Mr Gary Emerson	(Appointed 30 August 2020)

Chief Executive Officer	Mr Ian Bartlett
Auditor	Jane Ascroft Accountancy Limited Chartered Accountants & statutory auditor Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XP
Bankers	National Westminster Bank plc 123 High Street Stockton On Tees TS18 1NW

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Stockton and District Advice and Information Service

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

Year Ended 31 March 2021

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and detection of fraud and other irregularities.

Small Company Provisions

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

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



Mr Richard Cains
Trustee

Stockton and District Advice and Information Service

Independent Auditor's Report to the Members of Stockton and District Advice and Information Service

Year Ended 31 March 2021

Opinion

We have audited the financial statements of Stockton and District Advice and Information Service (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the 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 charity 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 charity'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.

Stockton and District Advice and Information Service

Independent Auditor's Report to the Members of Stockton and District Advice and Information Service *(continued)*

Year Ended 31 March 2021

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

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

Stockton and District Advice and Information Service

Independent Auditor's Report to the Members of Stockton and District Advice and Information Service *(continued)*

Year Ended 31 March 2021

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Stockton and District Advice and Information Service

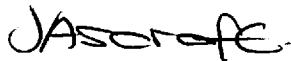
Independent Auditor's Report to the Members of Stockton and District Advice and Information Service *(continued)*

Year Ended 31 March 2021

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

Use of Our Report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jane Ascroft FCA MA (Cantab) (Senior Statutory Auditor)

For and on behalf of
Jane Ascroft Accountancy Limited
Chartered Accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Stockton and District Advice and Information Service

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2021

		2021	2020		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	7,520	–	7,520	7,772
Charitable activities	6	262,995	919,341	1,182,336	838,623
Other income	7	23,915	–	23,915	25,103
Total income		<u>294,430</u>	<u>919,341</u>	<u>1,213,771</u>	<u>871,498</u>
Expenditure					
Expenditure on charitable activities	8,9	235,342	841,937	1,077,279	873,102
Total expenditure		<u>235,342</u>	<u>841,937</u>	<u>1,077,279</u>	<u>873,102</u>
Net income/(expenditure)		<u>59,088</u>	<u>77,404</u>	<u>136,492</u>	<u>(1,604)</u>
Transfers between funds		42,659	(42,659)	–	–
Net movement in funds		<u>101,747</u>	<u>34,745</u>	<u>136,492</u>	<u>(1,604)</u>
Reconciliation of funds					
Total funds brought forward		224,051	14,310	238,361	239,965
Total funds carried forward		<u>325,798</u>	<u>49,055</u>	<u>374,853</u>	<u>238,361</u>

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

The notes on pages 13 to 24 form part of these financial statements.

Stockton and District Advice and Information Service

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	15	11,933	15,910
Current Assets			
Debtors	16	112,487	35,123
Cash at bank and in hand		373,856	268,678
		<u>486,343</u>	<u>303,801</u>
Creditors: amounts falling due within one year	17	123,423	81,350
Net Current Assets		<u>362,920</u>	<u>222,451</u>
Total Assets Less Current Liabilities		<u>374,853</u>	<u>238,361</u>
Net Assets		<u>374,853</u>	<u>238,361</u>
Funds of the Charity			
Restricted funds		49,055	14,310
Unrestricted funds		<u>325,798</u>	<u>224,051</u>
Total charity funds	19	<u>374,853</u>	<u>238,361</u>

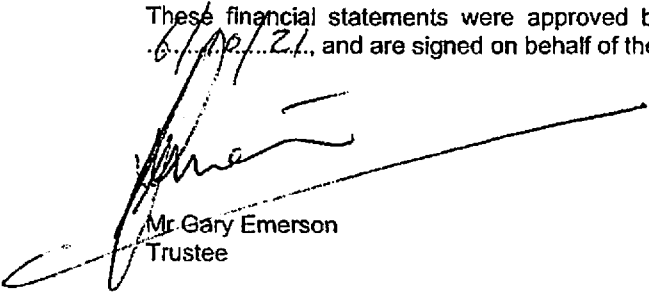
For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 6/04/21, and are signed on behalf of the board by:


Mr. Gary Emerson
Trustee

The notes on pages 13 to 24 form part of these financial statements.

Stockton and District Advice and Information Service

Statement of Cash Flows

Year Ended 31 March 2021

	2021 £	2020 £
Cash Flows from Operating Activities		
Net income/(expenditure)	136,492	(1,604)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,977	5,303
Accrued expenses/(income)	87,547	(6,741)
<i>Changes in:</i>		
Trade and other debtors	(77,364)	10,337
Trade and other creditors	(45,474)	8,779
Cash generated from operations	<u>105,178</u>	<u>16,074</u>
Net cash from operating activities	<u>105,178</u>	<u>16,074</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	<u>–</u>	<u>(9,701)</u>
Net cash used in investing activities	<u>–</u>	<u>(9,701)</u>
Net Increase in Cash and Cash Equivalents	105,178	6,373
Cash and Cash Equivalents at Beginning of Year	<u>268,678</u>	<u>262,305</u>
Cash and Cash Equivalents at End of Year	<u>373,856</u>	<u>268,678</u>

The notes on pages 13 to 24 form part of these financial statements.

Stockton and District Advice and Information Service

Notes to the Financial Statements

Year Ended 31 March 2021

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 32 Dovecot Street, Stockton On Tees, TS18 1LN.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer and Office Equipment - 25% reducing balance

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2021 there were 10 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	20	20	272	272
Gifts				
Notional rent	7,500	7,500	7,500	7,500
	<u>7,520</u>	<u>7,520</u>	<u>7,772</u>	<u>7,772</u>

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Stockton Borough Council (SBC)	244,542	–	244,542
Money Advice Service (MASDAP) via Citizens Advice	–	210,933	210,933
Big Lottery Fund - Help Through Crisis	–	99,320	99,320
SBC - Warm Homes	–	15,000	15,000
Warm Homes Fund 4 (WHF4)	–	66,531	66,531
Energy Redress	–	96,504	96,504
Energy Best Deal (EBDX) via Citizens Advice	–	11,640	11,640
RPR	–	18,041	18,041
Building Better Opportunities (Step Forward Tees Valley)	–	20,740	20,740
NACAB - US	–	99,068	99,068
PCP - ICAS	–	6,978	6,978
NACAB - Debt Training	–	46,864	46,864
Fuel Voucher Scheme	–	43,727	43,727
Access to Justice Foundation (ATJF)	–	43,866	43,866
SBC - Stockton Welfare Advice Network (SWAN)	–	47,676	47,676
Other income from charitable activities	18,453	92,453	110,906
	<u>262,995</u>	<u>919,341</u>	<u>1,182,336</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Stockton Borough Council (SBC)	242,121	–	242,121
Money Advice Service (MASDAP) via Citizens Advice	–	208,128	208,128
Big Lottery Fund - Help Through Crisis	–	101,006	101,006
SBC - Warm Homes	–	15,000	15,000
Warm Homes Fund 4 (WHF4)	–	4,264	4,264
Energy Redress	–	9,531	9,531
Energy Best Deal (EBDX) via Citizens Advice	–	16,705	16,705
RPR	–	16,733	16,733
Building Better Opportunities (Step Forward Tees Valley)	–	23,024	23,024
NACAB - US	–	96,274	96,274
PCP - ICAS	–	12,184	12,184
SBC - Stockton Welfare Advice Network (SWAN)	–	47,676	47,676
Other income from charitable activities	2,000	43,977	45,977
	<u>244,121</u>	<u>594,502</u>	<u>838,623</u>

Stockton and District Advice and Information Service

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

7. Other Income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Room hire	–	–	3,125	3,125
Other income	1,040	1,040	1,978	1,978
Contribution towards relocation and rent	22,875	22,875	20,000	20,000
	<u>23,915</u>	<u>23,915</u>	<u>25,103</u>	<u>25,103</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of charitable activities (see page 27)	190,665	682,146	872,811
Support costs	44,677	159,791	204,468
	<u>235,342</u>	<u>841,937</u>	<u>1,077,279</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of charitable activities (see page 27)	154,793	438,460	593,253
Support costs	97,869	181,980	279,849
	<u>252,662</u>	<u>620,440</u>	<u>873,102</u>

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Costs of charitable activities (see page 27)	872,811	204,468	1,077,279	873,102

10. Net Income/(Expenditure)

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

	2021 £	2020 £
Depreciation of tangible fixed assets	3,977	5,303

11. Independent Examination and Audit Fees

	2021 £	2020 £
Fees payable for:		
Independent examination of the financial statements	-	1,200
Audit of the financial statements	2,200	-

Stockton and District Advice and Information Service

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

12. Staff Costs

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

	2021	2020
	£	£
Wages and salaries	663,376	603,040
Social security costs	43,377	41,083
Employer contributions to pension plans	21,001	21,263
	<u>727,754</u>	<u>665,386</u>

The average head count of employees during the year was 37 (2020: 37). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	<u>34</u>	<u>34</u>

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £44,863 (2020:£43,662).

13. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the current or previous year.

No trustee expenses have been incurred during the current or previous year.

14. Transfers Between Funds

During the year £42,659 was transferred from restricted to unrestricted funds for the following purposes:

	2021
	£
Targets met on projects and funder does not require repayment of funds	76,018
Overspend on projects subsidised from general funds	<u>(33,359)</u>
	<u>42,659</u>

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

15. Tangible Fixed Assets

	Computer and Office Equipment £
Cost	
At 1 April 2020 and 31 March 2021	121,783
Depreciation	
At 1 April 2020	105,873
Charge for the year	3,977
At 31 March 2021	109,850
Carrying amount	
At 31 March 2021	11,933
At 31 March 2020	15,910

16. Debtors

	2021 £	2020 £
Trade debtors	29,442	11,264
Prepayments	2,196	2,337
Accrued income	80,849	21,522
	<u>112,487</u>	<u>35,123</u>

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	11,417	14,140
Accruals	102,593	15,046
Social security and other taxes	4,404	13,292
Deferred income	–	35,633
Other creditors	5,009	3,239
	<u>123,423</u>	<u>81,350</u>

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,001 (2020: £21,263).

Stockton and District Advice and Information Service

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	224,051	271,555	(212,467)	42,659	325,798
Office move	–	22,875	(22,875)	–	–
	<u>224,051</u>	<u>294,430</u>	<u>(235,342)</u>	<u>42,659</u>	<u>325,798</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	229,089	256,996	(232,662)	(29,372)	224,051
Office move	–	20,000	(20,000)	–	–
	<u>229,089</u>	<u>276,996</u>	<u>(252,662)</u>	<u>(29,372)</u>	<u>224,051</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
MASDAP	–	210,933	(172,330)	(38,603)	–
Big Lottery Fund - Help Through Crisis	10,548	99,320	(99,302)	–	10,566
Building Better Opportunities (Step Forward Tees Valley)	–	20,740	(26,913)	6,173	–
SBC - Close to Home	–	–	–	–	–
SBC - Stockton Welfare Advice Network (SWAN)	–	47,676	(44,240)	(3,436)	–
SBC - Warm Homes Healthy People	–	15,000	(10,480)	(4,520)	–
NACAB - Best Energy Savings Network (BESN)	–	23,618	(14,840)	(8,778)	–
NACAB - Energy Best Deal (EBDX)	–	11,640	(5,645)	(5,995)	–
Middlesbrough CAB - Advocacy work	–	672	(7,825)	7,153	–
Pioneering Care Partnership - ICAS	–	6,978	(15,049)	8,071	–
RPR	–	18,041	(24,078)	6,037	–
NACAB - Universal Credit support	–	99,068	(99,283)	215	–
SBC - Dementia Hub	3,762	3,760	(6,653)	(869)	–
Warm Homes Fund 4 Energy Redress Scheme	–	66,531	(64,271)	(2,260)	–
PPL	–	96,504	(91,118)	(5,386)	–
	–	16,644	(14,839)	(1,805)	–

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

19. Analysis of Charitable Funds *(continued)*

Training Project	–	18,989	(2,233)	–	16,756
Fuel Voucher Scheme	–	43,727	(44,312)	585	–
NACAB Debt Training	–	46,864	(28,474)	–	18,390
Access to Justice Fund (ATJF)	–	43,866	(40,523)	–	3,343
LSLIP	–	10,405	(13,424)	3,019	–
Billingham Foodbank	–	8,663	(10,769)	2,106	–
Census Support	–	9,702	(5,336)	(4,366)	–
	<u>14,310</u>	<u>919,341</u>	<u>(841,937)</u>	<u>(42,659)</u>	<u>49,055</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
MASDAP	–	208,128	(207,201)	(927)	–
Big Lottery Fund - Help Through Crisis Building Better Opportunities (Step Forward Tees Valley)	9,182	101,006	(99,640)	–	10,548
SBC - Close to Home	1,694	23,024	(28,633)	3,915	–
SBC - Stockton Welfare Advice Network (SWAN)	–	15,600	(19,033)	3,433	–
SBC - Warm Homes Healthy People	–	47,676	(45,871)	(1,805)	–
NACAB - Best Energy Savings Network (BESN)	–	15,000	(11,223)	(3,777)	–
NACAB - Energy Best Deal (EBDX)	–	19,975	(20,744)	769	–
Middlesbrough CAB - Advocacy work	–	16,705	(10,286)	(6,419)	–
Pioneering Care Partnership - ICAS	–	882	(8,407)	7,525	–
	–	12,184	(6,648)	(5,536)	–

Stockton and District Advice and Information Service

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

19. Analysis of Charitable Funds *(continued)*

RPR	–	16,733	(46,262)	29,529	–
NACAB - Universal					
Credit support	–	96,274	(96,352)	78	–
SBC - Dementia Hub	–	7,520	(3,758)	–	3,762
Warm Homes Fund 4	–	4,264	(6,851)	2,587	–
Energy Redress					
Scheme	–	9,531	(9,531)	–	–
	<u>10,876</u>	<u>594,502</u>	<u>(620,440)</u>	<u>29,372</u>	<u>14,310</u>

Restricted funds are for the following purposes:

MASDAP - Funds to provide a debt advice service

Big Lottery Fund Help Through Crisis - Funds to support people in crisis and facing welfare issues to improve their circumstances

BBO (SFTV) - Funds to support unemployed people into employment/training.

SBC Close To Home - Funds to support people with mental ill health by providing welfare benefits advice.

SBC SWAN Project - Funds to create a local advice network.

SBC Warm Homes - Funds to reduce deaths due to vulnerable people living in cold housing.

NACAB BESN - Funds for provision of energy advice to consumers.

NACAB Energy Best Deal - Funds for the provision of advice to consumers on energy related matters.

Middlesbrough CAB Advocacy work - Funds to provide advice for people with health and social care problems.

PCP ICAS - Funds to support patients and carers wishing to pursue a complaint about NHS treatment or care.

RPR - Funds for the provision of Relevant Persons Representatives for people who have been deprived of liberty for safeguarding reasons.

NACAB Universal Credit Support - Funds to provide advice to people making a first claim for Universal Credit.

Energy Redress – Funds to provide energy advice to vulnerable consumers.

SBC Dementia Hub – Funds to provide welfare advice to people with dementia and their carers.

WHF4 – Funds for provision of energy advice to people in or at risk of fuel poverty.

Energy Redress Scheme - Energy and welfare advice for people at risk of fuel poverty.

PPL - Welfare advice provision by telephone for people who cannot access SDAIS offices.

Training Project - Training of new welfare advisers.

Fuel Voucher Scheme - Distribution of fuel vouchers to people at risk of disconnection.

NACAB Debt Training - Training of new debt adviser.

Access to Justice Fund - Training of new advisers to provide welfare advice to clients.

LSLIP - Legal Support for Litigants in Person - Specialist welfare benefit advice for people with benefit reviews and appeals.

Billingham Foodbank - Welfare advice for people visiting Billingham and Stockton Foodbank.

Census Support - Providing advice and support for people to complete the national census.

Stockton and District Advice and Information Service

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	11,933	–	11,933
Current assets	437,288	49,055	486,343
Creditors less than 1 year	(123,423)	–	(123,423)
Net assets	325,798	49,055	374,853

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	15,910	–	15,910
Current assets	289,491	14,310	303,801
Creditors less than 1 year	(81,350)	–	(81,350)
Net assets	224,051	14,310	238,361

21. Analysis of Changes in Net Debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	268,678	105,178	373,856

22. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than 1 year	27,240	27,993
Later than 1 year and not later than 5 years	17,130	44,369
	44,370	72,362

Stockton and District Advice and Information Service

Management Information

Year Ended 31 March 2021

The Following Pages Do Not Form Part of the Financial Statements.

Stockton and District Advice and Information Service

Detailed Statement of Financial Activities

Year Ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	20	272
Notional rent	7,500	7,500
	<u>7,520</u>	<u>7,772</u>
Charitable activities		
Stockton Borough Council (SBC)	244,542	242,121
Money Advice Service (MASDAP) via Citizens Advice	210,933	208,128
Big Lottery Fund - Help Through Crisis	99,320	101,006
SBC - Warm Homes	15,000	15,000
Warm Homes Fund 4 (WHF4)	66,531	4,264
Energy Redress	96,504	9,531
Energy Best Deal (EBDX) via Citizens Advice	11,640	16,705
RPR	18,041	16,733
Building Better Opportunities (Step Forward Tees Valley)	20,740	23,024
NACAB - US	99,068	96,274
PCP - ICAS	6,978	12,184
NACAB - Debt Training	46,864	-
Fuel Voucher Scheme	43,727	-
Access to Justice Foundation (ATJF)	43,866	-
SBC - Stockton Welfare Advice Network (SWAN)	47,676	47,676
Other income from charitable activities	110,906	45,977
	<u>1,182,336</u>	<u>838,623</u>
Other income		
Room hire	-	3,125
Other income	1,040	1,978
Contribution towards relocation and rent	22,875	20,000
	<u>23,915</u>	<u>25,103</u>
Total income	<u>1,213,771</u>	<u>871,498</u>

Stockton and District Advice and Information Service

Detailed Statement of Financial Activities *(continued)*

Year Ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Wages and salaries	565,187	421,374
Employer's NIC	43,377	41,083
Pension costs	21,001	21,263
Rent, rates, water and insurance	28,338	28,320
Light and heat	638	828
Cleaning, repairs and maintenance	2,875	50
Computer equipment and maintenance	–	3,745
Travel and training	9,282	18,296
Telephone	1,554	1,314
Postage and stationery	3,682	753
Partnership payments	149,862	47,138
Disbursements	38,473	–
Reference materials	4,596	1,091
Sundry costs	3,946	7,998
	<u>872,811</u>	<u>593,253</u>
<i>Support costs</i>		
Wages and salaries	98,189	181,666
Rent, rates, water and insurance	7,561	6,755
Light and heat	7,185	10,995
Cleaning, repairs and maintenance	7,020	6,880
Computer equipment and maintenance	23,617	13,115
Travel and training	1,534	2,917
Legal and professional fees	2,500	1,180
Telephone	17,530	13,155
Postage and stationery	11,368	11,585
Depreciation	3,977	5,303
Irrecoverable VAT	15,689	14,811
Reference materials	7,563	9,487
Sundry costs	735	2,000
	<u>204,468</u>	<u>279,849</u>
Expenditure on charitable activities	<u>1,077,279</u>	<u>873,102</u>
Net income/(expenditure)	<u>136,492</u>	<u>(1,604)</u>