

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**

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# **Stockton and District Advice and Information Service**

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

**Year Ended 31 March 2021**

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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

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### **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**

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## **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

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## 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

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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**

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### **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

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### 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

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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

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>294,430</u>	<u>919,341</u>	<u>1,213,771</u>	<u>871,498</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	235,342	841,937	1,077,279	873,102
<b>Total expenditure</b>		<u>235,342</u>	<u>841,937</u>	<u>1,077,279</u>	<u>873,102</u>
<b>Net income/(expenditure)</b>		<u>59,088</u>	<u>77,404</u>	<u>136,492</u>	<u>(1,604)</u>
Transfers between funds		42,659	(42,659)	–	–
<b>Net movement in funds</b>		<u>101,747</u>	<u>34,745</u>	<u>136,492</u>	<u>(1,604)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		224,051	14,310	238,361	239,965
<b>Total funds carried forward</b>		<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 £
<b>Fixed Assets</b>			
Tangible fixed assets	15	11,933	15,910
<b>Current Assets</b>			
Debtors	16	112,487	35,123
Cash at bank and in hand		373,856	268,678
		486,343	303,801
<b>Creditors: amounts falling due within one year</b>	17	123,423	81,350
<b>Net Current Assets</b>		362,920	222,451
<b>Total Assets Less Current Liabilities</b>		374,853	238,361
<b>Net Assets</b>		374,853	238,361
<b>Funds of the Charity</b>			
Restricted funds		49,055	14,310
Unrestricted funds		325,798	224,051
<b>Total charity funds</b>	19	374,853	238,361

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 6/4/21, 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 £
<b>Cash Flows from Operating Activities</b>		
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	105,178	16,074
Net cash from operating activities	105,178	16,074
<b>Cash Flows from Investing Activities</b>		
Purchase of tangible assets	—	(9,701)
Net cash used in investing activities	—	(9,701)
<b>Net Increase in Cash and Cash Equivalents</b>	105,178	6,373
<b>Cash and Cash Equivalents at Beginning of Year</b>	268,678	262,305
<b>Cash and Cash Equivalents at End of Year</b>	373,856	268,678

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

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### 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

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### 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

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### 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 2021

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### 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 £
<b>Donations</b>				
Donations	20	20	272	272
<b>Gifts</b>				
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	(33,359)
	<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 £
<b>Cost</b>	
At 1 April 2020 and 31 March 2021	121,783
<b>Depreciation</b>	
At 1 April 2020	105,873
Charge for the year	3,977
At 31 March 2021	109,850
<b>Carrying amount</b>	
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	9,182	101,006	(99,640)	–	10,548
Building Better Opportunities (Step Forward Tees Valley)	1,694	23,024	(28,633)	3,915	–
SBC - Close to Home	–	15,600	(19,033)	3,433	–
SBC - Stockton Welfare Advice Network (SWAN)	–	47,676	(45,871)	(1,805)	–
SBC - Warm Homes Healthy People	–	15,000	(11,223)	(3,777)	–
NACAB - Best Energy Savings Network (BESN)	–	19,975	(20,744)	769	–
NACAB - Energy Best Deal (EBDX)	–	16,705	(10,286)	(6,419)	–
Middlesbrough CAB - Advocacy work	–	882	(8,407)	7,525	–
Pioneering Care Partnership - ICAS	–	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)
<b>Net assets</b>	<b>325,798</b>	<b>49,055</b>	<b>374,853</b>

  

	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)
<b>Net assets</b>	<b>224,051</b>	<b>14,310</b>	<b>238,361</b>

### 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
	<b>44,370</b>	<b>72,362</b>

# **Stockton and District Advice and Information Service**

**Management Information**

**Year Ended 31 March 2021**

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**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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	20	272
Notional rent	7,500	7,500
	<u>7,520</u>	<u>7,772</u>
<b>Charitable activities</b>		
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>
<b>Other income</b>		
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>
<b>Total income</b>	<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 £
<b>Expenditure on charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b><i>Support costs</i></b>		
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>
<b>Expenditure on charitable activities</b>	<u>1,077,279</u>	<u>873,102</u>
<b>Net income/(expenditure)</b>	<u>136,492</u>	<u>(1,604)</u>