

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

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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

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
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		<u>115,548</u>	<u>17,609</u>	<u>133,157</u>	<u>136,492</u>
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
		638,795	486,343
Creditors: amounts falling due within one year	17	139,735	123,423
Net Current Assets		499,060	362,920
Total Assets Less Current Liabilities		508,010	374,853
Net Assets		508,010	374,853
Funds of the Charity			
Restricted funds		66,664	49,055
Unrestricted funds		441,346	325,798
Total charity funds	19	508,010	374,853

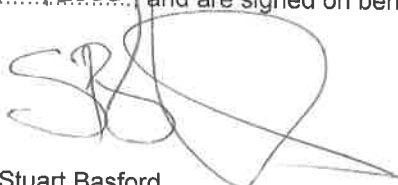
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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	142,300	105,178
Net cash from operating activities	142,300	105,178
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	516,156	373,856

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	7,500	7,500	7,500	7,500
	<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)	983,082	195,454	1,178,536	1,077,279

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	(17,696)
	<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	441,346	66,664	508,010

	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

21. Analysis of Changes in Net Debt

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

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
	36,000	44,370

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		
<i>Activities undertaken directly</i>		
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>
<i>Support costs</i>		
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>

