

Charity registration number 1105391

Company registration number 05053647 (England and Wales)

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

Achievements and performance

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

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

The key indicators of achievement are

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

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

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

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

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

Going concern

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

Reserves policy

SDAIS seeks to maintain reserves that amount to:-

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

Principal funding sources

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

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

Investment policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The remaining monies will be invested in accounts that provide as high a rate of interest as possible while retaining the flexibility to be able to draw down monies as and when required. SDAIS would also want to ensure that any investment of monies would be based on low risk and maintaining the security of its funds.

Plans for future periods

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

Structure, governance and management

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

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

Mrs Ann McCoy

Mr Bryan Cooper

Mrs Victoria Cooper

Mr Amir Rahouf

(Resigned 6 August 2024)

Ms Sara Oliver

(Resigned 15 September 2023)

Mrs Shirley Erskine

Mr Stuart Basford

Mr Gary Emerson

Mrs Susan Symmonds

(Appointed 29 December 2023)

Election of trustees

Trustees may be:

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

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

Induction and training of trustees

All Trustees complete an Induction Programme that includes:

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

Wider Networks

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees, who are also the directors of Stockton and District Advice and Information Service for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

Auditor

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

Small company provisions

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

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

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Mrs Ann McCoy

Chair - SDAIS Board of Trustees

Date:

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

Opinion

We have audited the financial statements of Stockton and District Advice and Information Service (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

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

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

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

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

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

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

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

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

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

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

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Chartered Accountants
Statutory Auditor

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

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

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

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

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

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

The financial statements were approved by the trustees on

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Mr Stuart Basford
Chair - SDAIS Board of Trustees

Company registration number 05053647 (England and Wales)

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

5 Income from investments

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

6 Other income

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

7 Charitable activities

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs

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

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

9 Net movement in funds

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

10 Trustees

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	32	30

Employment costs

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	51,973	55,528

12 Taxation

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

13 Transfers

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

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

14 Tangible fixed assets

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

15 Debtors

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

16 Creditors: amounts falling due within one year

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes

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

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

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

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Analysis of Charitable Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Northern Gas Networks - Addressing carbon monoxide safety issues.

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

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

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

Other small grants

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

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

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

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

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

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

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

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

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

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

North Star - To provide support to those in welfare crisis

Corona Energy - Winter warm boxes

Tess Valley Regeneration Fund - Advice for people with ill health

Energy Advice Project - Advice to help people in fuel poverty

HM Courts - To provide digital training

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds

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

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

20 Analysis of net assets between funds

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

STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

21 Operating lease commitments

Lessee

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

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

22 Related party transactions

Transactions with related parties

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

23 Cash generated from operations

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