

Charity registration number 1105391

Company registration number 05053647 (England and Wales)

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

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

### Charity number

1105391

### Company number

05053647

### Registered office

32 Dovecot Street  
Stockton on Tees  
TS18 1LN

### Auditor

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

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# 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 2025

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

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

#### **Objectives and activities**

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

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

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

#### **Contribution made by volunteers**

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

#### **Public Benefit**

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

#### **Achievements and performance**

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

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

The key indicators of achievement are

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

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

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



# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2025

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### Financial review

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

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

### Going concern

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

### Reserves policy

SDAIS seeks to maintain reserves that amount to:-

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

### Designated Funds

New designated funds have been created for the following purposes:

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

### Principal funding sources

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

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

### Investment policy

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

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### Plans for future periods

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

### Structure, governance and management

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

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

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

### Election of trustees

Trustees may be:

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

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

### Induction and training of trustees

All Trustees complete an Induction Programme that includes:

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

### Wider Networks

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2025

### Statement of trustees' responsibilities

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

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

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

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

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

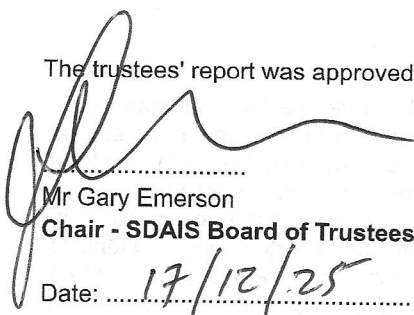
### Auditor

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

### Small company provisions

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

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

  
Mr Gary Emerson  
Chair - SDAIS Board of Trustees

Date: 17/12/25

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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#### Opinion

We have audited the financial statements of Stockton and District Advice and Information Service (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

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

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

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE**

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#### **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

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

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

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

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

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

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

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

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

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

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

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

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

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

#### Use of our report

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

**Philip Lamb**  
(Senior Statutory Auditor)  
Allen Sykes Audit Limited

**Chartered Accountants**  
**Statutory Auditor**

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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



# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

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

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

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

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

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

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



Mr Stuart Basford  
Treasurer - SDAIS Board of Trustees

Company registration number 05053647 (England and Wales)

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

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

#### 1.1 Accounting convention

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

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

#### 1.6 Tangible fixed assets

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

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

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

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

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

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

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

#### **Basic financial assets**

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

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

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

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

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Charitable activities

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 5 Income from investments

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

### 6 Other income

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Charitable activities

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



# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Support costs

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

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

### 9 Net movement in funds

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

### 11 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
38	32

#### Employment costs

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

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

### 12 Taxation

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

### 13 Transfers

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 14 Tangible fixed assets

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

### 15 Debtors

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

### 16 Creditors: amounts falling due within one year

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 17 Retirement benefit schemes

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

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Restricted funds

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

	Balance at 1 April 2023 £	Movement in funds			Balance at 1 April 2024 £	Movement in funds			Transfers £	Balance at 31 March 2025 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Money and Pensions Service (MaPS) Via Citizens Advice	-	223,440	(233,121)	9,681	-	215,984	(203,983)	-	-	12,001
SBC Dementia Hub	1,047	-	-	-	1,047	-	-	1,047	-	-
SBC - Warm Homes Healthy People	10,314	30,000	(25,584)	-	14,730	30,000	(32,918)	-	-	11,812
Northern Gas Networks	1,072	27,004	(30,524)	2,448	-	21,801	(24,508)	(2,707)	-	-
Energy Redress Scheme - Warm Up North 1	2,365	-	2,995	(2,995)	2,365	(10,000)	-	(7,635)	-	-
Levelling Up Fund - Employment Action Plan (LEAP 1)	-	-	-	-	-	31,097	(29,844)	1,253	-	-
Billingham Foodbank	-	27,534	(26,285)	-	1,249	21,416	(32,993)	(10,328)	-	-
Levelling Up Fund - Employment Action Plan (LEAP 2)	-	-	-	-	-	24,770	(26,425)	(4,607)	-	2,952
National Lottery Community Fund – RC North East & Cumbria Region (ATC)	29,795	39,956	(62,422)	-	7,329	-	(7,366)	(37)	-	-
Citizens Advice - Carbon Monoxide	10,422	-	-	(10,422)	-	-	-	-	-	-
Northern Powergrid (North East) Billingham Max	-	13,412	(6,821)	(6,591)	-	-	-	-	-	-
Energy Redress Scheme - Warm Up North 2	-	164,901	(180,102)	15,201	-	135,667	(116,898)	18,769	-	-
Access to Justice Foundation	12,196	-	(10,116)	-	2,080	81,606	(54,624)	-	-	29,062
Big Energy Saving Network	3,026	2,188	-	-	5,214	-	-	-	-	5,214
Energy Best Deal (EBDX) Via Citizens Advice	7,674	-	-	-	7,674	-	-	-	-	7,674
Slip	8,316	-	-	-	8,316	-	-	8,316	-	-
Probation Service	887	5,000	(9,273)	3,386	-	-	-	-	-	-
Other small grants	1,937	28	-	-	1,965	-	8	-	-	1,957

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds	(Continued)									
Citizens Advice - Cost of Living	-	15,000	-	-	-	15,000	-	-	15,000	-
Catalyst FSOT	-	10,500	-	(10,051)	-	449	4,500	(2,783)	-	2,166
Energy Advice Programme	-	-	-	(1,106)	1,106	-	19,087	(4,840)	-	14,247
Big Lottery Fund - Reducing Child Poverty in the North East	-	160,039	-	(165,505)	5,466	-	162,208	(164,397)	(2,189)	-
Improving Outcomes Through Legal Support	-	47,090	-	(58,595)	11,505	-	81,327	(69,893)	-	11,434
Debt Relief Orders	-	44,084	-	(19,265)	-	24,819	189,158	(209,250)	-	4,727
HM Court and Tribunal Service	-	-	-	(8,025)	8,025	-	-	-	-	-
Independent Age Cost of Living	-	13,331	-	(4,441)	-	8,890	26,662	(43,309)	(7,757)	-
Middlesbrough and Stockton Mind (HTH)	-	23,811	-	(26,705)	13,374	10,480	3,810	-	-	14,290
Northstar	-	512	-	(2,427)	1,915	-	1,534	(1,942)	(408)	-
Northern Powergrid (North East)	-	91,532	-	(103,054)	11,522	-	104,948	(107,871)	(2,923)	-
Roseworth Big Local	-	4,446	-	(4,528)	82	-	443	(4,400)	(3,957)	-
Corona Energy	-	10,000	-	(8,875)	-	1,125	-	(1,220)	(95)	-
Yorkshire Building Society	-	9,450	-	(6,582)	-	2,868	10,274	(11,358)	-	1,784
ICAS	-	-	-	-	-	-	6,034	(8,422)	(2,388)	1
Department of Health and Social Care - Suicide Prevention	-	-	-	-	-	-	102,527	(100,510)	-	2,017
	89,053	963,258	-	(1,000,412)	63,703	115,601	1,264,853	(1,259,762)	(646)	121,338

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 18 Restricted funds

(Continued)

#### Analysis of Charitable Funds

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

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

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

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

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

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

Citizens Advice – Cost of Living

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds (Continued)

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

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

Northern Gas Networks - Addressing carbon monoxide safety issues.

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

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

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

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

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

Access to Justice Foundation (IOTLS)

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

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

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

Yorkshire Building Society - Advice to customers of Yorkshire Building Society

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

Corona Energy - Winter warm boxes

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



# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 18 Restricted funds

(Continued)

Suicide Prevention (Department of Health & Social Care )

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

Energy Advice Project - Advice to help people in fuel poverty

HMCTS - To provide digital training.

ICAS

Citizens Advice - Carbon Monoxide

Access to Justice Foundation - Improving lives through advice

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Unrestricted funds

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

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

#### 20 Analysis of net assets between funds

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

# STOCKTON AND DISTRICT ADVICE AND INFORMATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 21 Operating lease commitments

#### Lessee

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

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

### 22 Related party transactions

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

### 23 Cash generated from operations

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

