Company Registration Number: 07309917
Charity Registration Number: 1145726

Cornerstone Supported Housing & Counselling Ltd

Financial Statements

For the Year Ending

30 June 2026

JANE ASCROFT ACCOUNTANCY LIMITED
Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Cornerstone Supported Housing & Counselling Ltd

Financial Statements

Year Ended 30 June 2026

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Cornerstone Supported Housing & Counselling Ltd

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

Year Ended 30 June 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2026.

Chair's Statement

The 2025-2026 financial year has been one of meaningful growth, innovation, and consolidation for Cornerstone. Our strategic staff restructure and development plan implemented in 2024-25 has been a resounding success with several meaningful promotions. This, coupled with the strong commitment from our staff and Trustees, has enabled Cornerstone to remain agile, impactful, and adaptable to change throughout the year.

Objectives and Activities

The objectives of the charity are the relief of poverty, hardship and distress in particular by the provision of accommodation, support and counselling for vulnerable people who are homeless or in acute housing distress and suffering poverty hardship in the North East of England.

Achievements and Performance

Key Achievements

Contracts
We are delighted to have secured the Hartlepool Borough Council Assertive Outreach contract for the fifth consecutive year. This time, the contract has been awarded for a three-year period, providing greater stability and allowing us to implement long-term, meaningful strategies that will further enhance support for people experiencing homelessness. We have also successfully retained the Out of Hours Housing contract for the same three-year term, a service we have proudly delivered for the past few years. We would like to thank Hartlepool Borough Council for their continued confidence in Cornerstone and for recognising the quality and impact of our work. We look forward to building on our strong partnership and continuing to make a positive difference across the borough.

Housing Pathway Success
We continued to implement our 3-stage housing pathway - First Steps, Step Forward, and Move On - providing clear progression and motivation for clients. This pathway has contributed significantly to the 156 clients housed this year.

- First Steps: 97 clients were housed, including 48 out-of-hours placements. Only 7 clients were asked to leave.
- Step Forward: 24 bed spaces were offered for more intensive support up to 6 months. 38 individuals were housed this year.
- Move On: 23 properties offering up to 2 years of reduced support accommodation. All properties remained occupied throughout the year with 10 new clients entering the move on stage as existing clients transitioned to full independence.
- 6 new properties were added to our stock.

Community Hubs & Services

Hartlepool Hub

- The hub is thriving with 3045 attendees across drop-ins and training sessions.
- 229 individuals accessed shower and laundry facilities.
- 395 engagements from 38 partner organisations.
- 7745 hot drinks and 3610 meals served.
- Outside services continue to enhance the value of our drop-ins, delivering targeted support to our clients.

Bishop Auckland Hub

Since opening, the Bishop Auckland Homeless Hub has become an important access point for people experiencing homelessness or housing insecurity, while also strengthening partnership working across County Durham.

During the reporting period we have:

- Supported 947 walk-in visits.
- Assisted 292 individuals presenting as homeless.
- Worked collaboratively with 80 external organisations, resulting in 227 joint interventions.
- Provided 895 hot drinks.
- Distributed 540 meals.
- Successfully helped 61 individuals who presented as homeless secure accommodation.

Volunteering

Both hubs have created substantial volunteering opportunities for residents, clients and the wider community, fostering inclusion and community resilience. Our volunteers play a major role in our work, those with lived experience ensure a practical empathic delivery. All volunteers have a voice within Cornerstone which is valued and plays a part in shaping our work. Likewise client consultations are vital to the shape and delivery of our work, ensuring their voices are heard across every aspect of the charity is an essential part of our work.

Severe Weather Emergency Protocol (SWEP)

During the two-week SWEP activation period, Cornerstone accommodated 32 individuals who would otherwise have been sleeping rough.

As a direct result of the support provided:

- Five individuals secured accommodation and did not return to rough sleeping following the end of SWEP.

Following the operation, Durham County Council's Rough Sleeper Coordination Team shared the following feedback: "Just wanted to email to say thank you to you all for SWEP last week - we are so grateful for how smoothly everything went. You were responsive and fair in all your assessments for spaces and it made life so much easier at our end. It is the time of year I absolutely dread the most, but you made it the most straightforward it has ever been."

Sleep Pod Initiative

As the North's sole distributor of Sleep pods Cornerstone continues to expand the availability of emergency Sleep Pods to improve the safety and wellbeing of people sleeping rough.

During the year we:

- Distributed 71 Sleep Pods directly to individuals experiencing homelessness.
- Supplied 346 Sleep Pods to partner organisations across the region.

In addition, we launched a new partnership with Durham Constabulary to improve the immediate response available to rough sleepers. Every police station across County Durham and Darlington now holds Sleep Pods, ensuring officers and PCSOs can provide emergency assistance while also signposting individuals to the support services available through Cornerstone and our partner organisations.

This initiative strengthens our collaborative approach to tackling homelessness and ensures that vulnerable individuals can access practical support at the earliest opportunity.

Bob the UK's only homeless therapy dog

Over the last year, Bob has had the opportunity to visit and partner with some fantastic organisations and charities, appearing in promotional videos and campaigns with many of them, including:

- Durham Constabulary
- Tesco
- Amazon Multibank
- Asda
- Adult Wellbeing Services
- Sleep pod
- CDFHS

During the past year, Bob has also visited several primary schools to raise awareness of rough sleeping and educate children about what to do if they see someone who may be homeless. These visits help children understand the risks associated with rough sleeping while also demonstrating how Sleep pod provides emergency shelter and support.

Bob has featured in numerous news articles throughout the year, including another appearance on the BBC to promote Sleep pod, as well as coverage in a variety of local and national newspapers.

Bob has not only changed the way we raise awareness with the public but has also become an asset in supporting the charity's fundraising efforts. His friendly and approachable character helps engage people of all ages, encouraging conversations about homelessness, increasing community involvement, and generating support for our work.

Bob continues to support our services across Hartlepool and County Durham and has become a recognised and familiar figure within local communities, helping to promote the charity's mission wherever he goes.

Charity Shop

Our Community Shop plays a vital role in supporting people moving into our supported accommodation. By reusing donated furniture and household items, we are able to furnish our properties to a good standard while significantly reducing costs and preventing quality items from going to landfill.

The shop also provides an important source of income for the charity while helping us build strong connections with the local community through donations and ongoing support. It offers affordable furniture and household goods to people on low incomes, while also supporting other organisations that work with individuals and families in need.

Textile Bins Update

We currently have 11 textile recycling bins located across the North East, with three additional sites recently approved. Our bins now cover a wide geographical area, from Benwell in Newcastle to Middlesbrough.

The new sites are:

- Morrisons, Bishop Auckland
- A second bin at Deftys Hardware Crook
- A trial bin at Bishop Auckland Police Station

The bin at Bishop Auckland Police Station will initially be installed as a pilot. Thanks to our partnership with the police through our Sleep pod project, if the trial is successful there is potential to roll out textile recycling bins at police stations across County Durham.

In addition to servicing our textile bins, they also offer door-to-door collections and home collection campaigns. This provides an excellent opportunity for other charities, organisations and community groups, such as Bishop Auckland College, to organise large-scale textile collections in support of Cornerstone.

Joinery workshop and training facility

We are incredibly proud of the diversity of our services, and our workshop continues to be an outstanding example of this approach in action. Over the years, it has provided employment opportunities for more than 20 people who first came to Cornerstone through homelessness, demonstrating the life-changing impact of meaningful work. Demand from the public for our sheds, summer houses and handcrafted garden furniture continues to grow year on year. During the last financial year alone, the team built 92 outdoor buildings and almost 400 pieces of furniture, generating valuable income while creating new volunteering opportunities. The local community remains at the heart of the workshop, with our dedicated volunteering days consistently reaching full capacity. We are also excited to launch our new 'Build a Bed' project, which will see corporate partners take part in team-building days where they construct a bed that is then donated to someone moving into accommodation after experiencing homelessness. This innovative initiative will increase the social impact of the workshop, strengthen partnerships with local businesses, and provide Cornerstone with an additional sustainable source of income.

Financial Review

Cornerstone has made sure it has a viable financial base to support its activities and strategy going forward enabled by the passion, performance and partnership of all staff members. Working with the wider community means that the cash position during the year has increased by £52k or 15% which gives us the ability to plan and invest in the housing base of the charity in the coming months as well as ensuing the ongoing daily operations are achieved.

Reserves Policy

The trustees aim to keep sufficient reserves to cover running costs for between 3 and 6 months. This equates to between £230,000 and £460,000. Actual reserves as at 30th June 2026 were £298,947 which is within the required range.

Structure, Governance and Management

Cornerstone Supported Housing & Counselling Ltd is a registered charity and a company limited by guarantee. It was incorporated as a company limited by guarantee on 9 July 2010 and is governed by its Memorandum and Articles of Association. It was registered as a charity on 1st February 2012.

The Board

Cornerstone's original board was made up of people who had faith in our manager and a similar work ethic. They all knew the task ahead involved good business decisions, and thick skin to endure the rejection we faced opening a project of this type in a small community. They all delivered brilliantly and weathered the storm and brought us to where we are today - with open mindedness and innovative thinking. They were passionate enough to acknowledge that the charity needed a more strategic and formal approach to the work it had been doing.

Cornerstone's success at turning around community attitudes and building positive relationships has been rewarded with interest from many high profile public figures wanting to get involved and help us progress and build further.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Trustees have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Governance and Service Improvement

- We completed the SHIP inspection, a robust audit of housing quality, staff training, client consultations, and data recording systems with successful outcomes.
- All staff policies and procedures reviewed.
- Implemented a communications strategy to increase our social media reach and community engagement.

This year, we sadly said goodbye to one of our founding Trustees, Lee Vasey. Over recent years, Lee's career has taken him to the Falkland Islands in the South Atlantic, where he now serves as the Director of a multinational company. While this exciting opportunity has limited the time he is able to dedicate to Cornerstone, we remain incredibly grateful for his commitment. We wish him every success and happiness in the future.

Reference and Administrative Details

Registered charity name	Cornerstone Supported Housing & Counselling Ltd
Charity registration number	1145726
Company registration number	07309917
Principal office and registered office	12 Brockwell Court Low Willington Industrial Estate Crook County Durham DL15 0UT

The Trustees

Lee Vasey	(Retired 1 July 2026)
Jeremy Judge Steele	
Cllr Anita Savory MBE JP	
Robert Ledger	(Retired 1 October 2025)
Steven Patterson	
Peter Houghton	

Independent Examiner

Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

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

The trustees' annual report was approved on 9/10/2026 and signed on behalf of the board of trustees by:

PJ Houghton

Peter Houghton
Trustee

Cornerstone Supported Housing & Counselling Ltd

Independent Examiner's Report to the Trustees of Cornerstone Supported Housing & Counselling Ltd

Year Ended 30 June 2026

I report to the trustees on my examination of the financial statements of Cornerstone Supported Housing & Counselling Ltd ('the charity') for the year ended 30 June 2026.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jane Ascroft

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Cornerstone Supported Housing & Counselling Ltd

Statement of Financial Activities
(including income and expenditure account)

Year Ended 30 June 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments					
Donations and legacies	**5**	22,456	114,208	**136,664**	148,440
Charitable activities	**6**	819,847	–	**819,847**	737,917
Other trading activities	**7**	4,266	–	**4,266**	9,941
Investment income	**8**	1,964	–	**1,964**	2,453
Total income		848,533	114,208	**962,741**	898,751
Expenditure					
Expenditure on charitable activities	**9,10**	815,285	117,300	**932,585**	818,117
Total expenditure		815,285	117,300	**932,585**	818,117
Net income and net movement in funds		33,248	(3,092)	**30,156**	80,634
Reconciliation of funds					
Total funds brought forward		386,409	51,500	**437,909**	357,275
Total funds carried forward		419,657	48,408	**468,065**	437,909

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

The notes on pages 11 to 20 form part of these financial statements.

Cornerstone Supported Housing & Counselling Ltd

Statement of Financial Position

30 June 2026

	Note	2026 £	£	2025 £
Fixed Assets				
Tangible fixed assets	**15**		**120,710**	75,204
Current Assets				
Stocks	**16**	**4,300**		2,900
Debtors	**17**	**1,254**		22,184
Cash at bank and in hand		**390,805**		338,421
		396,359		363,505
Creditors: amounts falling due within one year	**18**	**49,004**		800
Net Current Assets			**347,355**	362,705
Total Assets Less Current Liabilities			**468,065**	437,909
Net Assets			**468,065**	437,909
Funds of the Charity				
Restricted funds			**48,408**	51,500
Unrestricted funds			**419,657**	386,409
Total charity funds	**20**		**468,065**	437,909

For the year ending 30 June 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 9/10/2026 and are signed on behalf of the board by:

P Houghton

Peter Houghton
Trustee

The notes on pages 11 to 20 form part of these financial statements.

Cornerstone Supported Housing & Counselling Ltd

Statement of Cash Flows

Year Ended 30 June 2026

	2026 £	2025 £
Cash Flows from Operating Activities		
Net income	**30,156**	80,634
Adjustments for:		
Depreciation of tangible fixed assets	**4,195**	3,734
Other interest receivable and similar income	**(1,964)**	(2,453)
Accrued expenses	**–**	800
Changes in:		
Stocks	**(1,400)**	2,500
Trade and other debtors	**20,930**	(8,004)
Trade and other creditors	**48,204**	(14,439)
Cash generated from operations	**100,121**	62,772
Interest received	**1,964**	2,453
Net cash from operating activities	**102,085**	65,225
Cash Flows from Investing Activities		
Purchase of tangible assets	**(49,701)**	(1,262)
Net cash used in investing activities	**(49,701)**	(1,262)
Net Increase in Cash and Cash Equivalents	**52,384**	63,963
Cash and Cash Equivalents at Beginning of Year	**338,421**	274,458
Cash and Cash Equivalents at End of Year	**390,805**	338,421

The notes on pages 11 to 20 form part of these financial statements.

Cornerstone Supported Housing & Counselling Ltd

Notes to the Financial Statements

Year Ended 30 June 2026

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 12 Brockwell Court, Low Willington Industrial Estate, Crook, County Durham, DL15 0UT.

2. Statement of Compliance

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

3. Accounting Policies

Basis of Preparation

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

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

The entity is a Public Benefit Entity.

Going Concern

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

Judgements and Key Sources of Estimation Uncertainty

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

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible Assets

All fixed assets are initially recorded at cost.

3. Accounting Policies *(continued)*

Depreciation

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

Property	-	2% straight line
Leasehold property improvements	-	Straight line over the length of the lease
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of Fixed Assets

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

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial Instruments

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

Defined Contribution Plans

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

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

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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

Cash at Bank and in Hand

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

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

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

4. Limited by Guarantee

The company is limited by guarantee. At 30th June 2026 there were 5 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
Donations	22,456	–	**22,456**
Grants			
Bishop Auckland Town Council	–	1,000	**1,000**
Albert Hunt	–	8,000	**8,000**
Rothley Trust	–	1,200	**1,200**
St Martins in the Field	–	28,408	**28,408**
National Lottery Community Fund	–	48,100	**48,100**
B&Q Foundation	–	7,500	**7,500**
Garfield Weston Foundation	–	20,000	**20,000**
	22,456	114,208	**136,664**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	6,840	–	6,840
Grants			
National Lottery Community Fund	–	101,600	101,600
Leeds Building Society	–	40,000	40,000
	6,840	141,600	148,440

6. Charitable Activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Durham Housing	262,466	**262,466**	–	–
Hartlepool Housing	386,244	**386,244**	–	–
Rental income	66,551	**66,551**	601,848	601,848
Workshop income	59,188	**59,188**	92,837	92,837
Hartlepool Assertive Outreach	32,463	**32,463**	–	–
Hartlepool Hub pilot sit up service	–	–	19,480	19,480
Hartlepool Hub	1,150	**1,150**	–	–
Durham Hub	6,254	**6,254**	–	–
Rough sleeper assertive outreach	5,500	**5,500**	20,148	20,148
Other charitable income	31	**31**	3,604	3,604
	819,847	**819,847**	737,917	737,917

7. Other Trading Activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Pre-Loved income	4,266	**4,266**	9,941	9,941

8. Investment Income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	1,964	**1,964**	2,453	2,453

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Costs of charitable activities	815,285	117,300	**932,585**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of charitable activities	720,317	97,800	818,117

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	**Total funds 2026 £**	Total fund 2025 £
Costs of charitable activities	932,585	**932,585**	818,117

11. Net Income

Net income is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	**4,195**	3,734

12. Independent Examination Fees

	2026 £	2025 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**800**	800
Other financial services	**986**	792
	1,786	1,592

13. Staff Costs

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

	2026	2025
	£	£
Wages and salaries	**402,443**	337,801
Social security costs	**38,240**	24,830
Employer contributions to pension plans	**8,068**	6,421
	448,751	369,052

The average head count of employees during the year was 15 (2025: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Number of project staff	**15**	14

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £29,701 (2025:£28,916).

14. Trustee Remuneration and Expenses

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

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

15. Tangible Fixed Assets

	Freehold property £	Leasehold property improvements £	Motor vehicles £	Equipment £	**Total £**
Cost					
At 1 July 2025	80,000	14,170	22,595	17,195	**133,960**
Additions	49,701	–	–	–	**49,701**
At 30 June 2026	129,701	14,170	22,595	17,195	**183,661**
Depreciation					
At 1 July 2025	11,200	14,170	19,606	13,780	**58,756**
Charge for the year	2,594	–	747	854	**4,195**
At 30 June 2026	13,794	14,170	20,353	14,634	**62,951**
Carrying amount					
At 30 June 2026	115,907	–	2,242	2,561	**120,710**
At 30 June 2025	68,800	–	2,989	3,415	75,204

16. Stocks

	2026	2025
	£	£
Stock	**4,300**	2,900

17. Debtors

	2026	2025
	£	£
Trade debtors	**1,254**	21,807
Other debtors	**–**	377
	1,254	22,184

18. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals	**800**	800
Social security and other taxes	**104**	–
Deferred grant income	**48,100**	–
	49,004	800

19. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,068 (2025: £6,421).

20. Analysis of Charitable Funds

Unrestricted funds

	At 1 July 2025	Income	Expenditure	Transfers	**At 30 June 2026**
	£	£	£	£	**£**
General funds	311,205	848,533	(811,090)	(49,701)	**298,947**
Capital fund	75,204	–	(4,195)	49,701	**120,710**
	386,409	848,533	(815,285)	–	**419,657**

	At 1 July 2024	Income	Expenditure	Transfers	At 30 June 2025
	£	£	£	£	£
General funds	271,899	757,151	(716,583)	(1,262)	311,205
Capital fund	77,676	–	(3,734)	1,262	75,204
	349,575	757,151	(720,317)	–	386,409

The capital fund holds the value of the fixed assets.

20. Analysis of Charitable Funds *(continued)*

Restricted funds

	At 1 July 2025 £	Income £	Expenditure £	Transfers £	At **30 June 2026** **£**
Bishop Auckland Town Council	–	1,000	(1,000)	–	–
B&Q Foundation	–	7,500	–	–	**7,500**
Rothley Trust	–	1,200	(1,200)	–	–
Albert Hunt	–	8,000	(8,000)	–	–
St Martins in the Field	–	28,408	(7,500)	–	**20,908**
Garfield Weston	–	20,000	–	–	**20,000**
National Lottery Community Fund	42,500	48,100	(90,600)	–	–
Leeds Building Society	9,000	–	(9,000)	–	–
	51,500	114,208	(117,300)	–	**48,408**

	At 1 July 2024 £	Income £	Expenditure £	Transfers £	At 30 June 2025 £
Garfield Weston	1,800	–	(1,800)	–	–
Sir James Knott Foundation	2,000	–	(2,000)	–	–
Screwfix Foundation	3,100	–	(3,100)	–	–
Catherine Cookson Foundation	800	–	(800)	–	–
National Lottery Community Fund	–	101,600	(59,100)	–	42,500
Leeds Building Society	–	40,000	(31,000)	–	9,000
	7,700	141,600	(97,800)	–	51,500

Bishop Auckland Town Council - Defibrillator
B&Q Foundation - Home Starter Kits
Rothley Trust - Workshop
Albert Hunt - Open Homeless Hub in Bishop Auckland an extra 2 days a week
St Martins in the Field - Durham & Hartlepool Housing
Garfield Weston - Core running costs for Bishop Auckland hub & retail element
Sir James Knott Foundation - Provision of emergency outreach support & housing
Screwfix Foundation - Disabled WC
Catherine Cookson Foundation - Emergency housing & outreach
National Lottery Community Fund - Development of a homeless hub in Bishop Auckland and further development of the workshop, including training packages.
Leeds Building Society - Provision of extra supported housing.

21. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	120,710	–	**120,710**
Current assets	299,851	96,508	**396,359**
Creditors less than 1 year	(904)	(48,100)	**(49,004)**
Net assets	419,657	48,408	**468,065**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	75,204	–	75,204
Current assets	312,005	51,500	363,505
Creditors less than 1 year	(800)	–	(800)
Net assets	386,409	51,500	437,909

22. Analysis of Changes in Net Debt

	At 1 Jul 2025 £	Cash flows £	**At 30 Jun 2026 £**
Cash at bank and in hand	338,421	52,384	**390,805**

Cornerstone Supported Housing & Counselling Ltd

Management Information

Year Ended 30 June 2026

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

Cornerstone Supported Housing & Counselling Ltd

Detailed Statement of Financial Activities

Year Ended 30 June 2026

	2026 £	2025 £
Income and endowments		
Donations and legacies		
Donations	**22,456**	6,840
Bishop Auckland Town Council	**1,000**	–
Albert Hunt	**8,000**	–
Rothley Trust	**1,200**	–
St Martins in the Field	**28,408**	–
National Lottery Community Fund	**48,100**	101,600
Leeds Building Society	**–**	40,000
B&Q Foundation	**7,500**	–
Garfield Weston Foundation	**20,000**	–
	136,664	148,440
Charitable activities		
Durham Housing	**262,466**	–
Hartlepool Housing	**386,244**	–
Rental income	**66,551**	601,848
Workshop income	**59,188**	92,837
Hartlepool Assertive Outreach	**32,463**	–
Hartlepool Hub pilot sit up service	**–**	19,480
Hartlepool Hub	**1,150**	–
Durham Hub	**6,254**	–
Rough sleeper assertive outreach	**5,500**	20,148
Other charitable income	**31**	3,604
	819,847	737,917
Other trading activities		
Pre-Loved income	**4,266**	9,941
Investment income		
Bank interest receivable	**1,964**	2,453
Total income	**962,741**	898,751

Cornerstone Supported Housing & Counselling Ltd

Detailed Statement of Financial Activities *(continued)*

Year Ended 30 June 2026

	2026 £	2025 £
Expenditure		
Wages	**402,443**	337,801
Employer's National Insurance	**38,240**	24,830
Employer's pension contributions	**8,068**	6,421
Rent	**247,511**	178,622
Rates & water	**26,485**	36,970
Light & heat	**53,117**	44,612
Household goods	**2,868**	6,313
Insurance	**15,914**	24,199
R&M and other premises costs	**58,300**	60,576
Vehicle expenses	**7,298**	7,440
Legal & professional fees	**4,118**	4,351
Stationery, telephone and other office costs	**16,811**	18,119
Depreciation	**4,195**	3,734
General costs	**7,962**	5,324
Workshop expenses	**22,286**	52,671
Staff expenses, travel and training	**16,969**	6,134
Total expenditure	**932,585**	818,117
Net income	**30,156**	80,634