

The Next Chapter (East of England)

England & Wales · Charity number 1058295

Details

Other names	COLCHESTER AND TENDRING WOMEN'S REFUGE, COLCHESTER WOMEN'S AID LIMITED, CTWR
Status	Registered
Legal form	Charitable company
Company number	02266883
Registered	1996-09-26
Register	View on the Charity Commission register

Contact

Address	PO Box 40 Colchester CO1 2XJ
Phone	01206500585
Email	info@thenextchapter.org.uk
Website	www.thenextchapter.org.uk

Activities

Objects: TO PROVIDE FOR THE RELIEF OF NEED, HARDSHIP OR DISTRESS AMONG ADULTS, PARTICULARLY BUT NOT LIMITED TO WOMEN, AND CHILDREN WHO HAVE SUFFERED OR WHO ARE IN FEAR OF SUFFERING DOMESTIC VIOLENCE; AND TO UNDERTAKE RESEARCH AND PROMOTE EDUCATION INTO THE CAUSES OF DOMESTIC VIOLENCE AND TO DISSEMINATE THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: Next Chapter exists to provide support, advocacy and advice to people, with a particular focus on women and children, who are affected by domestic abuse. We offer specialist crisis accommodation to women who are homeless as a result domestic and abuse and offer everyone the support they need to empower them to make independent decisions about their future to secure a life free from domestic abuse

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Accommodation/housing, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** COLCHESTER
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,876,349	£3,187,667	£1,310,181	77
2024-03-31	£2,606,792	£2,779,920	£1,621,499	71
2023-03-31	£2,557,688	£2,316,475	£1,794,627	66
2022-03-31	£2,183,386	£1,990,008	£1,553,414	63
2021-03-31	£2,479,227	£1,930,276	£1,360,036	56

Trustees

Name	Role	Appointed
Anisa Khan		2024-02-19
Deborah Hurst		2025-05-22
Hannah Marshallsay		2023-11-05
Isabel Caetano Da Rocha		2025-05-22
Lara Carty		2024-02-23
Louise Shah		2025-05-22
Lyndsey Dearlove		2024-03-03
Ruth Tansey		2024-03-14
Sandra Butcher		2022-03-23
Sarah Janes		2025-02-20

Accounts

Charity registration number 1058295 (England and Wales)

Company registration number 02266883

THE NEXT CHAPTER (EAST OF ENGLAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE NEXT CHAPTER (EAST OF ENGLAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms C Cussell	
	Ms S Butcher	
	Ms H Marshallsay	
	Ms A Khan	
	Ms L Carty	
	Ms L Dearlove	
	Ms R Tansey	
	Ms S Janes	(Appointed 20 February 2025)
	Ms D Hurst	(Appointed 22 May 2025)
	Ms L Shah	(Appointed 22 May 2025)
	Ms I Caetano Da Rocha	(Appointed 22 May 2025)
Charity number (England and Wales)	1058295	
Company number	02266883	
Registered office	Chapter House Haven Road Colchester CO2 8HT	
Auditor	Streets Audit LLP c/o The Old Exchange 64 West Stockwell Street Colchester Essex CO1 1HE	
Bankers	NatWest 25 High Street Colchester Essex CO1 1DG	

THE NEXT CHAPTER (EAST OF ENGLAND)

CONTENTS

	Page
Trustees' report	1 - 8
Statement of Trustees' responsibilities	9
Independent auditor's report	10 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 35

THE NEXT CHAPTER (EAST OF ENGLAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and financial statements for the year ended 31 March 2025. The report meets the requirements for a directors' report for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Account 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are:

- to provide for the relief of need, hardship or distress among adults, particularly but not limited to women, and children who have suffered or who are in fear of suffering domestic abuse and
- to undertake research and promote education into the causes of domestic abuse and to disseminate the useful results of such research

Our values

Courageous: We are brave and have strength for the people we support. We empower them to have a voice and where they are unable, we will speak the truth and advocate on their behalf. We will protect our women only spaces and challenge violence against women and children in all its forms.

Trustworthy: We will develop trusting relationships, providing an emotionally and physically safe environment for the people we support. We will be honest, respectful, and reliable. We will always do the right thing and do what we say we will.

Inclusive: We are diverse, welcoming, approachable and inclusive as employers, service providers and people. We promote unity, fairness and respect; challenging ourselves to remove barriers and ensure equal access for those who might otherwise be excluded or marginalised.

Responsive: The people we support are at the heart of all we do. We ensure the support we provide is flexible and tailored to the needs of individuals. We are collaborative, understanding, compassionate and sensitive.

Exceptional: We are proud to be experts in our field, striving to always be the best we can be, to innovate, lead and to exceed expectations. We are committed to developing and skilling our staff to the highest standards and to be generous with our knowledge to increase awareness and understanding across our partner organisations.

Communication: We value each other's knowledge and opinions and understand the benefits of positive and constructive communication. We listen and hear each other, adapting our style and language to the needs of the individual.

Teamwork: We value and respect each other and celebrate our differences. We know that we are always stronger, happier and more effective when we work together. We strive to always support each other and learn from each other.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should be undertaking for the purposes of public benefit.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2025

Our services

Next Chapter provides emergency accommodation for women and children fleeing domestic abuse. In addition, our specialist supported safe accommodation (The Nest) supports women who are fleeing domestic abuse and have the additional complexity of requiring drug or alcohol recovery support. The nature of this complexity means that these women are excluded from all other domestic abuse refuges. This type of work requires expert specialist support, so we work in partnership with Open Road (registered charity no. 1019915), Essex Specialist Treatment and Recovery Service (STaRS) and other organisations to provide bespoke trauma informed services. We also have an additional six bedded property that we utilise as dispersed housing for single women who have lower support needs or who are moving on from refuge accommodation but still need some light touch support. During 2024-25 five additional self-contained bedspaces have been added to our dispersed housing portfolio.

Outreach domestic abuse services are also provided to people in the community by our experienced teams of practitioners, and includes safety planning, advice, guidance, regular practical and emotional support, signposting and group programmes.

We are lucky enough to be supported by a team of volunteer mentors who work alongside clients who have completed a programme of support with a practitioner but still need some additional emotional support and a person to regularly check in with them.

Next Chapter covers the areas of Colchester, Tendring, Braintree, Chelmsford, Maldon and Uttlesford. We have previously secured our own community outreach base in Colchester which is separate from our refuge locations. We work with Compass who provide our helpline and referral service, alongside Changing Pathways who provide the domestic abuse services to the West and South of Essex and Safe Steps who work out of Southend on Sea.

Our Children and Young People's service supports families, children and young people in the community as well as working with our families in refuge to help them overcome the domestic abuse they have experienced. We use play therapy, group programmes and 1:1 therapeutic support for children who have experienced domestic abuse in their home environment. We also provide support, advice and guidance for the non-abusing parent or carer to help them understand the impact of domestic abuse on their children and young people. We aim for them to leave with their own parenting toolkit to enable them to continue to support the children and young people they care for.

Next Chapter is committed to ensuring that our service is fully inclusive in meeting the needs of all service users.

We recognise that families come from a wide range of backgrounds with individual needs, beliefs and values. Some families experience social exclusion, severe hardship; discrimination and prejudice because of their ethnicity, disability and/or ability, the languages they speak, their religious or personal beliefs, their sexual orientation or marital status. Some women are discriminated against because of their pregnancy and maternity status, or additional complex needs. We understand that all these factors can affect the well-being of families and may adversely impact on their lives.

Volunteers are essential to our service and we sincerely thank all of those who continue to assist us in many ways.

We use social media to engage with supporters of the organisation and the general public.

Facebook @thenextchaptereast
Instagram next_chapter123

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

We are delighted to have been recommissioned by Essex County Council and PFCC for five more years of activity, enabling us to continue providing our life-changing services to those across Essex who are experiencing or have experienced domestic abuse. This decision is a testament to the dedication, expertise, and unwavering commitment of our teams, who work tirelessly to support survivors of domestic abuse and help them rebuild their lives.

This renewed contract allows us to sustain the critical services we provide, including vital support for Children and Young People and the addition of 29 new safe accommodation rooms sourced with new partners. It ensures we can further our mission of supporting survivors, creating safe spaces, and advocating for systemic change in Essex.

We were proud to receive our Full National Quality Standards accreditation from Women's Aid this year. The accreditation is external validation of the vital and outstanding work of our teams in evidencing, maintaining and promoting survivor led outcomes centering on the long-term safety and recovery of survivors, as well as the prevention of further harm.

We continue to benefit greatly from the addition of Chapter House, our head office with drop down facilities for staff, meeting rooms, training rooms and space to run groups and meet clients discreetly and safely. A member of our Duty Team is always available during Monday to Friday, 9 am to 5 pm should anyone drop in for advice and we also hold regular facilitated events for our clients.

The last year has been an extremely busy one, receiving our highest level of referrals ever, and we continue to be extremely proud of our staff and their dedication and passion for their work.

Adult services

During 2024-25 we received 4738 referrals to our service, a rise of 21% on the previous year. Whilst the majority of our clients are female, we did support 306 male clients, another rise of 23% on the previous year. 1824 (38%) clients had children meaning that our support also positively impacted 3946 children over the year. We continue to provide a responsive service to our clients, responding to 99% of referrals within 48 hours, with 98% of clients being contacted within 24 hours. The complexity of our clients remained consistently high during the year with more clients needing mental health support due to the abuse they have suffered, and the delays in the criminal justice system adding to clients need for support which meant that a large majority of clients generally remained in service with us for longer due to those complexities.

127 women and 60 children were accommodated and supported in our refuges.

We continue to receive a high level of self-referrals, with the majority of other referrals coming to us from the Police and via our triage service provided by Compass.

All outcomes around empowerment and self-esteem, health and wellbeing, accommodation, children, legal issues, money issues, safety, support networks and work and learning have been very positive.

Children and Young People's Services

Our Children and Young People's Services have continued to be shaped to meet needs presented. We have worked with over 3831 clients in the last year, including 2629 children who we have directly supported. On average all directly supported children attend an average of 10 sessions.

Services delivered include one to one support for children who are experiencing or have experienced domestic abuse. Bespoke group work (TRIBE, Hand in Hand and CAPVA recovery programmes), healthy relationship workshops and tailored sessions with children living in the family refuge, as well as early intervention Healthy Relationships workshops in junior and secondary school settings.

We continue to deliver workshops to staff in schools to allow an understanding of domestic abuse, healthy relationships, and the impact of domestic abuse on the whole family.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2025

Partnerships

We have worked hard to develop new partnerships and enhance existing ones across all the geographical areas we work in. This has resulted in Next Chapter being well-known and respected as domestic abuse experts amongst professionals in the community and the increasing level of referrals reflects this. We are regularly invited to attend many multi agency meetings in order to provide valued domestic abuse expertise.

Our Staff

We recognise that our staff are our most valuable asset and without them we could not provide the high-quality services that help change the lives of the people we support. Whilst we will never be able to compete with the public and private sector in relation to salary levels, our Trustee Board made a commitment to maintaining our Living Wage Employer accreditation.

We recognise the importance of investing in our staff to ensure they are trained to help them deliver services to our clients. In the last year this has included:-

- 1 member of staff has completed their Independent Stalking Advocacy Caseworker (ISAC) qualification.
- 2 members of staff have completed their Independent Domestic Violence Advisor (IDVA) qualification.
- 1 member of staff in CYP completed their Young Person's Violence Advisor (YPVA) qualification.
- 8 members of staff in Refuge, Community and CYP teams completed the Level 3 Award in Supporting the Survivors of Domestic Violence.
- 2 members of staff have completed New Manager Training.
- 1 member of our Quality and Standards team has completed the Outcome Star trainer qualification enabling us to provide in-house training to all relevant staff.
- All practitioners have completed DASH Training and Outcome Star Training as well as Trauma-informed Practice training.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The commissioned work from Essex County Council and the funding provided by the Police, Fire and Crime Commissioner has provided us with a greater degree of longer-term security in relation to our funding for our adult services. Some of our other key services remain with the challenge of being funded by short-term, project-specific grant funding such as the top-up funding to enable our Specialist Supported Safe Accommodation for women with substance misuse or addiction. In the last year we were successful in securing funding for these services from the Government, Colchester City Council and Essex County Council. We have been successful in achieving partial funding for our Specialist Supported Safe Accommodation from Essex County Council in 2025-26 and will fund the remaining bedspaces from a new model developed in conjunction with Essex Public Health. Our commissioned work will fully fund our Children and Young People's Service from 2025-26.

We would like to thank all our funders who have worked with us to enable us to utilise funding in the most efficient way, which in some cases has enabled us to carry forward income into the next financial year and provide our vital services for a longer period of time.

We are also grateful to all those who provide us with donations. We use donations to provide additional services to our refuge clients such as activities and trips throughout the year. Donations also help us to provide support to both refuge and community clients through our welfare fund. We use the welfare fund to provide clients with home security devices, essential food and other supplies and provide other support where required. In the last year we have also received donations in the form of bequests. We continue to be touched by the thoughtfulness and generosity of everyone who helps us.

The Trustees continue to review the appropriate level of reserves, alongside the use of designated funds to support priority areas of activity and provide future security and contingency for these areas. The Board agreed to make some contributions to designated funds to support future year budgets and also to support clients with no recourse to public funds. In total, designated funds have reduced to just under £650k.

Our designated funds include:

- Over £406k in respect of planned depreciation charges, mostly in respect of our new building.
- £48k remains in our budget support fund after using the majority to support on-going budget pressures in 2024/25.
- £185k towards ensuring we have funds available to support the running of some of our key services not fully covered by longer term funding.

A large proportion of the designated funds are committed, such as the depreciation fund, which means they will be used even though this may be over a longer period of time. Other funds are planned to be used in the shorter term such as the budget support fund which enables the Board to use funds to deal with temporary budget pressures and to support service delivery in a planned way.

Our unrestricted reserves have increased slightly to just under £630k. We are pleased that the current level of reserves exceeds the level determined by the board, based on the expenditure for financial period covered by the report. The Board has agreed to maintain a higher level of reserves than determined by our reserves policy in the short term to provide liquidity for potential property investment.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2025

Risk management

The trustees confirm that major risks have been reviewed and systems and procedures have been established to manage those risks. A revised Risk Register has been drafted and this is considered by the Board on a regular basis. This analyses risks in the following areas:-

- Governance
- Strategic
- Regulatory and Compliance
- Financial
- Premises
- Operational

The Board currently considers that the main risks facing the Charity are:-

Capacity in Staff Teams: The risk of rate of referrals exceeding practitioner capacity is subject to continuous monitoring and discussion with commissioners. The impact and outcomes of our services continue to be evaluated to shape future service delivery. Additional funding from Essex County Council has been provided in 2025-26 to support current high caseloads. Staff wellbeing is prioritised with a comprehensive package of services including subsidised healthcare, enhanced sickness pay and clinical supervision.

Specialist Supported Safe Accommodation (The Nest) Funding: The partial funding model rollout for the The Nest is being supported by a programme of communications and marketing, partnership working with Essex County Council Public Health and comprehensive evaluation of impact, outcomes and social return on investment for engagement with key funders and statutory funders.

Refuge Repairs: We have experienced some issues with timeliness of repair services. Systems are in place to record and log issues and engagement with relevant stakeholders ensures repairs are prioritised and managed.

Plans for future periods

As detailed in our achievements and performance section, we are delighted to have been recommissioned for a further five years of the Pan Essex Domestic Abuse Commissioning Collaborative (PEDACC) contract. We continue to work hard with the commissioners to respond to the continued challenges both for us as an organisation but also in relation to the impact on the people we support.

The expansion of our safe accommodation in 2025-26 is supported by our partnerships with Colchester City Council and other local providers. This provides us with the opportunity to support more women with lower support needs and those moving on from refuge accommodation. We are also able to further support our male clients through the provision of dispersed housing.

A key objective for 2025-26 is the development of a sustainable funding stream for The Nest. We are working with colleagues in Public Health to achieve this.

In summary, we have been successful in securing funding to continue to deliver services in 2025-26 to 2030-31. We also continue to actively work with our partners and funders to identify opportunities to secure funding for our essential services and to fill any identified gaps in service where we can evidence the need using feedback from our clients and our practitioners.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Organisational structure

The charity is incorporated in England and Wales and is governed by a Board of Trustees who constitute the membership in terms of the Companies Act.

The charitable company is limited by guarantee, incorporated on 13 June 1988, with the registered number 02266883.

The company was established under a Memorandum of Association which defined the objects and powers. The company is governed by its Articles of Association.

The charitable company registered with the Charity Commission on 26 September 1996 with the registered number 1058295.

Registered office

The address of the registered office, which is also the principal office is Chapter House, Haven Road, Colchester, CO2 8HT.

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:

Ms S Taylor	(Resigned 22 May 2025)
Ms S Stephens	(Resigned 28 November 2024)
Ms C Cussell	
Ms S Butcher	
Ms H Marshallsay	
Ms A Khan	
Ms L Carty	
Ms L Dearlove	
Ms R Tansey	
Ms S Janes	(Appointed 20 February 2025)
Ms D Hurst	(Appointed 22 May 2025)
Ms L Shah	(Appointed 22 May 2025)
Ms I Caetano Da Rocha	(Appointed 22 May 2025)

Trustees are recruited to provide the skills needed by the Board. We advertise vacancies on our website, via REACH volunteering, Community 360 and LinkedIn.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Management

The trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Beverley Jones and the Senior Leadership Team.

Policies and procedures for induction and training of trustees

Trustees are provided with an induction into the organisation in relation to our services, their responsibilities as Trustees and the expectations of the role and the organisation undertakes a check with the Disclosure & Barring Service (DBS) in accordance with the organisations policies and procedures. They are provided with key policies relating to safeguarding, data protection, code of conduct & financial regulations. New trustees are expected to undertake mandatory online safeguarding training and any other training or learning needs that are identified as relating to their position on the board. New trustees are also provided with key documentation around their role and responsibility as a trustee and key organisational documentation such as financial reports, our risk register and business continuity plan as well as current business plans.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2025

Arrangements for setting pay and remuneration of key management personnel and any criteria used

The salary for the role of CEO is set by the Trustee Board, with the Senior Leadership Team level of remuneration recommended to the Trustee Board by the CEO. The setting of pay and remuneration for these key management personnel take into account:

- a. the purposes, aims and values of Next Chapter and our beneficiary needs.
- b. the types of skills, experiences and competencies that Next Chapter needs from its senior staff, the specific scope of these roles and the link to pay.
- c. our current business plan and how the implementation of this plan may affect the number of senior staff it needs to employ or recruit and the nature of these roles.
- d. our ability to pay – this includes the cost to Next Chapter of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries
- e. appropriate available information on pay policies and practices in other organisations that can help make the decision on whether a level of pay is fair and reasonable
- f. the nature of the wider 'employment offer' they can make to potential employees, where pay is one part of a package that includes personal development, personal fulfilment and association with the public benefit delivered
- g. the charity's track record in attracting and retaining committed and motivated employees
- h. the likely impact on and views of beneficiaries, donors, funders, volunteers and potential volunteers, where appropriate
- i. the relationship between the policy and practice for the pay of senior staff and that of the charity's whole workforce, where we ensure that the ratio of senior staff to lowest paid staff does not exceed 1:5 (the ratio is currently 1:3).

Small companies exemption

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

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Ms A Khan

Chair of Trustees

Dated: 25 October 2025

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of The Next Chapter (East of England) for the purpose of company law, are responsible for preparing the Trustees' Annual 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 charitable company 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinion

We have audited the financial statements of The Next Chapter (East of England) (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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, including its income and expenditure, 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 charitable company 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 the provisions available for small entities, in the circumstances set out in note 26 to the financial statements, 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 charitable company'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, except to the extent otherwise explicitly stated in our report, 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.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

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 Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company 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 charitable company'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

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 NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensure 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 charity through discussions with trustees 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 charity, including the Companies Act 2006, Charities Act 2011, Employment Law and Data Protection.

We assessed the compliance with laws and regulations identified above through making enquires of management and inspecting correspondence.

These were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We considered the internal controls in place that would mitigate the risk of fraud and non-compliance with laws and regulations.

We identified the greatest potential for fraud or non-compliance with laws and regulations in the following areas, and the specific procedures performed to address them are described below:

- We obtained an understanding of the income process and the flow of financial information to the general ledger and how this is classified as restricted and unrestricted.
- Cut-off testing was performed at the year-end date by reviewing income which had been accrued for and expenditure which had been recorded after date to identify if any transactions had been recorded in the incorrect period.
- In line with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we reviewed accounting records for any unusual adjustments and performed testing on journal entries.

In addition to the above, our procedures to respond to the risk identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performed analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- made enquires to management concerning actual and potential litigation and claims, and instances of non-compliance for the year.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Greene BSc FCCA (Senior Statutory Auditor)
for and on behalf of Streets Audit LLP

27 October 2025

Chartered Accountants
Statutory Auditor

c/o The Old Exchange
64 West Stockwell Street
Colchester
Essex
CO1 1HE

THE NEXT CHAPTER (EAST OF ENGLAND)

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						
Income from:							
Donations and legacies	3	42,720	-	42,720	60,456	-	60,456
Charitable activities	5	1,689,485	1,132,021	2,821,506	1,409,899	1,122,528	2,532,427
Other trading activities	4	1,067	-	1,067	510	-	510
Investments	6	11,056	-	11,056	13,399	-	13,399
Total income		1,744,328	1,132,021	2,876,349	1,484,264	1,122,528	2,606,792
Expenditure on:							
Charitable activities	7	1,959,405	1,228,262	3,187,667	1,589,948	1,189,972	2,779,920
Total expenditure		1,959,405	1,228,262	3,187,667	1,589,948	1,189,972	2,779,920
Net expenditure and movement in funds		(215,077)	(96,241)	(311,318)	(105,684)	(67,444)	(173,128)
Reconciliation of funds:							
Fund balances at 1 April 2024		1,483,479	138,020	1,621,499	1,589,163	205,464	1,794,627
Fund balances at 31 March 2025		1,268,402	41,779	1,310,181	1,483,479	138,020	1,621,499

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

THE NEXT CHAPTER (EAST OF ENGLAND)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		406,664		455,886
Current assets					
Debtors	14	316,744		354,752	
Cash at bank and in hand		741,709		882,219	
		<u>1,058,453</u>		<u>1,236,971</u>	
Creditors: amounts falling due within one year	15	<u>(154,936)</u>		<u>(71,358)</u>	
Net current assets			903,517		1,165,613
Total assets less current liabilities			<u>1,310,181</u>		<u>1,621,499</u>
Income funds					
Restricted funds	18		41,779		138,020
<u>Unrestricted funds - general</u>					
Designated funds	20	639,475		998,468	
General unrestricted funds		<u>628,927</u>		<u>485,011</u>	
			1,268,402		1,483,479
			<u>1,310,181</u>		<u>1,621,499</u>

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 25 October 2025

Ms A Khan
Trustee

Company registration number 02266883

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	25		(151,566)		(307,410)
Investing activities					
Purchase of tangible fixed assets		-		(33,912)	
Investment income received		11,056		13,399	
Net cash generated from/(used in) investing activities			11,056		(20,513)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(140,510)		(327,923)
Cash and cash equivalents at beginning of year			882,219		1,210,142
Cash and cash equivalents at end of year			741,709		882,219

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Next Chapter (East of England) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chapter House, Haven Road, Colchester, CO2 8HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, 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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

1.4 Incoming resources

Income is recognised when the charitable company 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 charitable company 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 is recognised at the time of the donation.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Resources expended and allocation of support costs

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

Expenditure is classified under the following activity headings:-

-Costs of raising funds comprises costs of seeking donations, legacies and grants and their associated support costs.

-Expenditure on charitable activities includes the costs directly associated with carrying out activities to provide crisis accommodation for women and their children, who have been made homeless as a result of abuse at the hands of their partner. It aims to promote the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities.

Cost have been apportioned in relation to staff costs absorbed in each area.

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:

Freehold land and buildings	2% straight line
Fixtures and fittings	10% - 25% straight line
Motor vehicles	33% straight line
Toys and play equipment	25% straight line

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 charitable company 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).

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Financial instruments

Basic financial assets

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt.

Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital.

Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions.

1.9 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination 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 charitable company'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.

The judgements that the trustees have made that have the most significant effect on the amounts recognised in the financial statements are determining whether there are indicators of impairment of the Charity's tangible assets. The factors taken into consideration when making the judgements include the economic benefits the assets will provide to the charity.

The Trustees have not made any material estimates in relation to these financial statements.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and legacies	42,720	60,456
	<u>42,720</u>	<u>60,456</u>
Donations and legacies		
Donations	42,720	60,456
	<u>42,720</u>	<u>60,456</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	1,067	510
	<u>1,067</u>	<u>510</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from charitable activities

	General funds	Restricted funds	2025	General funds	Restricted funds	2024
	£	£	£	£	£	£
Refuge:-						
Accommodation	450,356	-	450,356	372,113	-	372,113
EIDAS	10,851	-	10,851	-	-	-
MHCLG - together we can	-	224,872	224,872	-	224,872	224,872
ECC - HSF Energy Costs	-	-	-	-	24,000	24,000
ECC - Safer Accommodation	-	48,000	48,000	-	48,000	48,000
ECC - SSAS	-	84,000	84,000	-	-	-
Neighbourly Fund	1,500	-	1,500	-	-	-
Eastlight Community Homes	-	-	-	-	750	750
Community:-						
EIDAS	1,009,367	-	1,009,367	1,000,786	-	1,000,786
MHCLG - together we can	-	117,443	117,443	-	117,443	117,443
PFCC - MoJ IDVA fund	-	102,930	102,930	-	102,930	102,930
PFCC/MoJ National IDVA Fund (round 2)	-	36,493	36,493	-	36,493	36,493
PFCC - DAPST	-	108,798	108,798	-	108,798	108,798
PFCC - Programmes Support	-	34,785	34,785	-	34,785	34,785
PFCC - Stalking Project	-	50,000	50,000	-	50,000	50,000
PFCC - Communications	-	-	-	-	6,000	6,000
Uttlesford DC - HDAP	-	32,923	32,923	-	-	-
Colchester City Council - Male IDVA	-	-	-	-	20,234	20,234
Standing Together (Mental Health DAP)	-	-	-	-	39,009	39,009
Safe Steps - Essex Safe Start Fund	-	27,955	27,955	-	10,569	10,569
Colchester City Council - Global Majority and Comms	-	32,800	32,800	-	-	-
Children & Young People:-						
EIDAS	37,000	-	37,000	37,000	-	37,000
Changing Pathways	149,187	-	149,187	-	-	-
Educational Welfare	31,224	-	31,224	-	-	-
BBC Children in Need (2021-2056/SE)	-	9,970	9,970	-	69,398	69,398
MHCLG - together we can	-	146,641	146,641	-	146,640	146,640
PFCC - MoJ IDVA fund	-	34,310	34,310	-	34,310	34,310
PFCC/MoJ National IDVA Fund (round 2)	-	9,658	9,658	-	9,658	9,658
PFCC - Extra IDVA	-	24,943	24,943	-	12,369	12,369
ECC - DA Act	-	-	-	-	-	-
Big Give	-	-	-	-	-	-
Tendring DC - Police Appointment Car	-	5,500	5,500	-	11,000	11,000
Colchester City Council - C&YP Role	-	-	-	-	15,270	15,270
	<u>1,689,485</u>	<u>1,132,021</u>	<u>2,821,506</u>	<u>1,409,899</u>	<u>1,122,528</u>	<u>2,532,427</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	11,056	13,399

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	Refuge	Community	Children & Young People	Total 2025	Refuge	Community	Children & Young People	Total 2024
	2025	2025	2025		2024	2024	2024	
	£	£	£	£	£	£	£	£
Staff costs	410,968	1,248,431	475,118	2,134,517	379,158	1,080,912	355,946	1,816,016
Recruitment and promotion	645	-	-	645	-	162	2,732	2,894
Professional fees	5,385	2,395	-	7,780	1,125	100	-	1,225
Travel and motor expenses	1,810	4,658	18,997	25,465	2,211	5,117	15,553	22,881
Premises expenditure	220,524	68,140	-	288,664	221,496	42,867	-	264,363
Other direct project costs	45,176	47,168	4,813	97,157	76,901	24,923	4,239	106,063
	<u>684,508</u>	<u>1,370,792</u>	<u>498,928</u>	<u>2,554,228</u>	<u>680,891</u>	<u>1,154,081</u>	<u>378,470</u>	<u>2,213,442</u>
Share of support costs (see note 8)	167,109	334,650	121,802	623,561	167,858	284,527	95,060	547,445
Share of governance costs (see note 8)	2,647	5,302	1,929	9,878	5,878	9,891	3,264	19,033
	<u>854,264</u>	<u>1,710,744</u>	<u>622,659</u>	<u>3,187,667</u>	<u>854,627</u>	<u>1,448,499</u>	<u>476,794</u>	<u>2,779,920</u>
Analysis by fund								
Unrestricted funds - general	471,001	1,127,457	360,947	1,959,405	480,703	921,715	187,530	1,589,948
Restricted funds	383,263	583,287	261,712	1,228,262	373,924	526,784	289,264	1,189,972
	<u>854,264</u>	<u>1,710,744</u>	<u>622,659</u>	<u>3,187,667</u>	<u>854,627</u>	<u>1,448,499</u>	<u>476,794</u>	<u>2,779,920</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

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	419,055	-	419,055	305,864	-	305,864
Depreciation	49,222	-	49,222	48,702	-	48,702
Premises expenditure	13,240	-	13,240	15,890	-	15,890
Communications	36,042	-	36,042	32,018	-	32,018
IT costs	49,484	-	49,484	81,120	-	81,120
Other	42,659	-	42,659	63,851	-	63,851
Recruitment and Promotional	13,859	-	13,859	-	-	-
Audit fees	-	8,900	8,900	-	8,500	8,500
Recruitment and promotional	-	-	-	-	9,600	9,600
General meeting costs	-	217	217	-	248	248
Premises expenditure	-	761	761	-	685	685
	<u>623,561</u>	<u>9,878</u>	<u>633,439</u>	<u>547,445</u>	<u>19,033</u>	<u>566,478</u>
Analysed between						
Charitable activities	<u>623,561</u>	<u>9,878</u>	<u>633,439</u>	<u>547,445</u>	<u>19,033</u>	<u>566,478</u>

The Charity initially identifies the costs of its support and governance functions. The governance and support costs are then apportioned between the charitable activities undertaken in line with the staff costs allocated to each activity.

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	8,900	8,500
Depreciation of owned tangible fixed assets	<u>49,222</u>	<u>47,525</u>

10 Trustees

During the year no trustees (2024: None) were reimbursed for expenses.

None of the Trustees received any remuneration during the year.

Trustee indemnity insurance totalling £488 (2024: £445) was paid on behalf of the Trustees during the year.

THE NEXT CHAPTER (EAST OF ENGLAND)

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
77	71
<u>77</u>	<u>71</u>

Employment costs

	2025 £	2024 £
Wages and salaries	2,274,655	1,903,637
Social security costs	218,136	169,649
Other pension costs	60,781	48,594
	<u>2,553,572</u>	<u>2,121,880</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
Between £60,000 - £70,000	1	1
Between £70,000 - £80,000	1	-
	<u>1</u>	<u>-</u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>253,218</u>	<u>209,681</u>

12 Taxation

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

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Toys and play equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2024	335,000	347,079	5,000	33,194	720,273
Disposals	-	(152,928)	-	(33,194)	(186,122)
At 31 March 2025	335,000	194,151	5,000	-	534,151
Depreciation and impairment					
At 1 April 2024	15,075	211,118	5,000	33,194	264,387
Depreciation charged in the year	6,700	42,522	-	-	49,222
Eliminated in respect of disposals	-	(152,928)	-	(33,194)	(186,122)
At 31 March 2025	21,775	100,712	5,000	-	127,487
Carrying amount					
At 31 March 2025	313,225	93,439	-	-	406,664
At 31 March 2024	319,925	135,961	-	-	455,886

14 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	101,088	-
Other debtors	193,623	336,591
Prepayments and accrued income	22,033	18,161
	316,744	354,752

15 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	16	55,723	-
Trade creditors		24,559	9,128
Other creditors		9,060	9,391
Accruals		65,594	52,839
		154,936	71,358

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Deferred income

	2025	2024
	£	£
Arising from Deferred income	55,723	-
	<u>55,723</u>	<u>-</u>

Included within deferred income movements is the following grant income::

£50,000 grant received from ECC for the purpose of capital costs associated with the refurbishment of a property which is expected to be acquired in the year ended 31 March 2026. As the charitable company has not acquired this property as of the reporting date, it is concluded that there is an unsatisfied performance condition and so the full amount has been deferred and is expected to be released in the following year.

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	55,723	-
	<u>55,723</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2024	-	-
Resources deferred in the year	55,723	-
	<u>55,723</u>	<u>-</u>
Deferred income at 31 March 2025	55,723	-
	<u>55,723</u>	<u>-</u>

17 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	60,781	48,594
	<u>60,781</u>	<u>48,594</u>

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

THE NEXT CHAPTER (EAST OF ENGLAND)

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.

	Movement in funds			Movement in funds		
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended
	£	£	£	£	£	£
Tendring DC - Feel Well Grant	20,246		(20,246)		-	-
Uttlesford DC - Community DAP	32,923		(32,923)	-	32,923	(32,923)
MHCLG (together we can)	11,001	488,955	(499,956)	-	488,955	(488,955)
Police, Fire & Crime Commissioner - MoJ IDVA Fund - Round 2	-	46,151	(46,151)	-	46,151	(46,151)
Police, Fire & Crime Commissioner - DAPST	-	108,798	(108,798)	-	108,798	(108,798)
Police, Fire & Crime Commissioner - Programmes	-	34,785	(34,785)	-	34,785	(34,785)
Police, Fire & Crime Commissioner - MoJ IDVA Fund - Additional IDVA	-	12,369	(12,369)	-	24,943	(24,943)
Police, Fire & Crime Commissioner - DA Stalking Perpetrator	-	50,000	(50,000)	-	50,000	(50,000)
Police, Fire & Crime Commissioner - DA Comms Campaign	-	6,000	(6,000)	-	-	-
Active Essex	1,576	-	(73)	1,503	-	-
BBC Children in Need (2021-2056/SE)	-	69,398	(39,880)	29,518	9,970	(39,488)
BBC Children In Need (2020-3151/SE)	1,374	-	(688)	686	-	(686)
ECF (CO-OP)	979	-	(490)	489	-	(489)
MHCLG	32,868	-	(32,868)	-	-	-
Police, Fire & Crime Commissioner - MoJ IDVA Fund	-	137,240	(137,240)	-	137,240	(137,240)
Community 360 - Feel Well Grant	24,540	-	(1,540)	23,000	-	(23,000)

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

	Balance at 1 April 2023	Movement in funds		Balance at 1 April 2024	Movement in funds		Balance at 31 March 2025
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
NHS Training	6,600	-	-	6,600	-	(1,100)	5,500
Colchester City Council - Male IDVA	12,224	20,234	(32,458)	-	-	-	-
Colchester City Council - C & YP Officer	17,458	15,270	(32,728)	-	-	-	-
Tendring DC - Police Appointment Car	-	11,000	(11,000)	-	5,500	(5,500)	-
HSBC	38,673	-	(5,574)	33,099	-	(3,391)	29,708
ECF - High Sherriffs Fund	5,000	-	(5,000)	-	-	-	-
Eastlights Community homes	-	750	(750)	-	-	-	-
Standing Together (Crossing Pathways Initiative)	-	39,009	(6,454)	32,555	-	(32,555)	-
ECC - Safer Accommodation	-	48,000	(48,000)	-	48,000	(48,000)	-
ECC - Household Support Fund	-	24,000	(24,000)	-	-	-	-
Safe Steps - Essex Safe Start Fund	-	10,569	-	10,569	27,956	(38,525)	-
ECC - SSAS	-	-	-	-	84,000	(84,000)	-
Colchester City Council - Global majority and comms	-	-	-	-	32,800	(27,732)	5,068
	<u>205,464</u>	<u>1,122,528</u>	<u>(1,189,971)</u>	<u>138,020</u>	<u>1,132,021</u>	<u>(1,228,262)</u>	<u>41,779</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted Funds Analysis

Tendring District Council (Feel Well Fund): Funding towards DART Project.

Uttlesford District Council: Funding for community DAP within Uttlesford area.

MHCLG (Together we can) (via Colchester City Council): support victims of domestic abuse.

Police, Fire and Crime Commissioner (MoJ IDVA Fund – Round 2): Funding for additional IDVA and C&YP staffing.

Police, Fire and Crime Commissioner (DAPST): Funding for staffing for DAPST (domestic abuse problem solving teams)

Police, Fire and Crime Commissioner (Programmes): Funding for post and resources to deliver support programmes to clients.

Active Essex: Funding Next Chapter Running Club.

BBC Children in Need (2021-2056/SE): Funding towards Young Persons Violence Advisors (YPVA).

BBC Children in Need (2020-3151/SE): Funding towards a new family room in the refuge.

ECF (Co-Op): To fund resources for young people who have experienced domestic abuse.

MHCLG (via Colchester City Council): funding to support victims of domestic abuse.

Police, Fire and Crime Commissioner (MoJ IDVA Fund): Funding for additional IDVA and C&YP staffing.

Community 360 – Feel Well Grant: Funding to continue DART project (funded alongside Tendring DC).

NHS Training: Funding for delivery of training within GP surgeries.

Colchester City Council: Funding for a male IDVA.

Colchester City Council: Funding for a C&YP Officer.

Tendring District Council (Police Appointment Car): funding for C&YP Officer to support in Tendring area.

HSBC (Supporting our Community Fund): to create a garden counselling room.

ECC (HSF Funds): Funding from Household Support Fund toward energy costs.

ECF (High Sheriffs Fund) - Furnish and equip a client space in our main building.

Eastlights Community Homes - New furniture for refuge.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted Funds Analysis

(Continued)

Standing Together (Crossing Pathways Initiative) - Mental Health DAP.

Safe Steps (Essex Safe Start Fund) - Funding for welfare purchases.

ECC Safer Accommodation: Funding for provision of support in safe accommodation.

ECC SSAS (Specialist supported accommodation service): funding for The Nest for Essex Residents.

Colchester City Council - Global majority and comms: funding for global majority project, male website and 'Everyone Knows Someone' campaign.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Designated 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.

	Movement in funds			Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£
Budget support fund	298,551	148,000	(179,968)	266,583	-	(218,583)	-	48,000
Building maintenance fund	15,170	-	-	15,170	-	-	-	15,170
No recourse to public funds	-	10,000	-	10,000	-	(2,763)	-	7,237
Depreciation fund	463,463	-	(42,248)	421,215	-	(14,551)	(406,664)	-
Chapter House Fixed Asset Fund	-	-	-	-	-	-	406,664	406,664
IT reorganisation fund	30,000	-	(5,000)	25,000	8,000	(6,193)	-	26,807
Refuge Repairs and Renewals Fund	-	-	-	-	5,000	(3,018)	-	1,982
Rebranding Fund / Promotion Fund	10,000	-	(2,000)	8,000	-	-	-	8,000
Childrens and Young People	95,000	-	-	95,000	-	(50,000)	-	45,000
Recovery Refuge	130,500	-	(25,000)	105,500	-	(40,000)	-	65,500
Client Counselling	20,000	-	-	20,000	-	(4,885)	-	15,115
Adult Community Fund	40,000	-	(8,000)	32,000	-	(32,000)	-	-
	<u>1,102,684</u>	<u>158,000</u>	<u>(262,216)</u>	<u>998,468</u>	<u>13,000</u>	<u>(371,993)</u>	<u>-</u>	<u>639,475</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Designated funds

(Continued)

Budget Support Fund is set aside to meet budget pressures arising from increasing costs or loss or uncertainty of income.

The Building maintenance fund is provided for key repair/improvements to our refuge buildings.

Depreciation Fund is provided to pay for future years depreciation charges. This includes our new building.

Chapter House Fixed Asset Fund represents the net book value of our new building.

The IT reorganisation fund is set aside for IT costs.

The Refuge Repairs and Renewals Fund is set aside for refuge equipment purchases outside of the main budget

The Rebranding fund is held for any one off promotional work outside of the main budget.

The Children's and Young Peoples fund of £45,000 is set aside to meet any unforeseen costs and to manage changes in grant income.

The Recovery Refuge fund of £65,500 is set-aside to invest in the service and meet any changing funding issues.

Clients Counselling is set aside to fund client counselling costs.

Adult Community Fund is a fund set aside to meet cost pressures within our adult services (e.g. Community DAP and IDVA teams).

No Recourse to Public Funds is a fund to support clients with no access to public funds.

It is estimated that designated funds will be expended by 2027, however the Chapter House Fixed Asset Fund will be used over the life of the assets.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	-	376,956	29,708	406,664
Current assets/(liabilities)	628,927	262,519	12,071	903,517
	<u>628,927</u>	<u>639,475</u>	<u>41,779</u>	<u>1,310,181</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Operating lease commitments

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

	2025 £	2024 £
Within one year	185,803	145,024
Between two and five years	297,244	453,431
	<u>483,047</u>	<u>598,455</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - £3,060 for advertising services was provided on an open market basis by a Trustee).

24 Analysis of changes in net funds

The charitable company had no material debt during the year.

	2025 £	2024 £
25 Cash generated from operations		
Deficit for the year	(311,318)	(173,128)
Adjustments for:		
Investment income recognised in statement of financial activities	(11,056)	(13,399)
Depreciation and impairment of tangible fixed assets	49,222	47,525
Movements in working capital:		
Decrease/(increase) in debtors	38,008	(195,449)
Increase in creditors	27,855	27,041
Increase in deferred income	55,723	-
Cash absorbed by operations	<u>(151,566)</u>	<u>(307,410)</u>

26 Non-audit services provided by auditor

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities are that, in common with many charities of our size and nature we use our auditor to assist with the preparation of the accounts.

Accounts

Charity registration number 1058295

Company registration number 02266883 (England and Wales)

THE NEXT CHAPTER (EAST OF ENGLAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE NEXT CHAPTER (EAST OF ENGLAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S Taylor	
	Ms S Stephens	
	Ms C Cussell	
	Ms S Butcher	
	Ms H Marshallsay	(Appointed 7 November 2023)
	Ms A Khan	(Appointed 19 February 2024)
	Ms L Carty	(Appointed 23 February 2024)
	Ms L Dearlove	(Appointed 3 March 2024)
	Ms R Tansey	(Appointed 14 March 2024)
Charity number	1058295	
Company number	02266883	
Registered office	PO Box 40	
	Colchester	
	Essex	
	CO1 2XJ	
Auditor	Streets Audit LLP	
	c/o The Old Exchange	
	64 West Stockwell Street	
	Colchester	
	Essex	
	CO1 1HE	
Bankers	NatWest	
	25 High Street	
	Colchester	
	Essex	
	CO1 1DG	

THE NEXT CHAPTER (EAST OF ENGLAND)

CONTENTS

	Page
Trustees' report	1 - 8
Statement of Trustees' responsibilities	9
Independent auditor's report	10 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 36

THE NEXT CHAPTER (EAST OF ENGLAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and financial statements for the year ended 31 March 2024. The report meets the requirements for a directors' report for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Account 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are:

- to provide for the relief of need, hardship or distress among adults, particularly but not limited to women, and children who have suffered or who are in fear of suffering domestic abuse and
- to undertake research and promote education into the causes of domestic abuse and to disseminate the useful results of such research

Our values

Courageous: We are brave and have strength for the people we support. We empower them to have a voice and where they are unable, we will speak the truth and advocate on their behalf. We will protect our women only spaces and challenge violence against women and children in all its forms.

Trustworthy: We will develop trusting relationships, providing an emotionally and physically safe environment for the people we support. We will be honest, respectful, and reliable. We will always do the right thing and do what we say we will.

Inclusive: We are diverse, welcoming, approachable and inclusive as employers, service providers and people. We promote unity, fairness and respect; challenging ourselves to remove barriers and ensure equal access for those who might otherwise be excluded or marginalised.

Responsive: The people we support are at the heart of all we do. We ensure the support we provide is flexible and tailored to the needs of individuals. We are collaborative, understanding, compassionate and sensitive.

Exceptional: We are proud to be experts in our field, striving to always be the best we can be, to innovate, lead and to exceed expectations. We are committed to developing and skilling our staff to the highest standards and to be generous with our knowledge to increase awareness and understanding across our partner organisations.

Communication: We value each other's knowledge and opinions and understand the benefits of positive and constructive communication. We listen and hear each other, adapting our style and language to the needs of the individual.

Teamwork: We value and respect each other and celebrate our differences. We know that we are always stronger, happier and more effective when we work together. We strive to always support each other and learn from each other.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should be undertaking for the purposes of public benefit.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2024

Our services

Next Chapter provides emergency accommodation for women and children fleeing domestic abuse. In addition, our specialist recovery refuge supports women who are fleeing domestic abuse and have the additional complexity of requiring drug or alcohol recovery support. The nature of this complexity means that these women are excluded from all other domestic abuse refuges. This type of work requires expert specialist support, so we work in partnership with Open Road (registered charity no. 1019915), Essex Specialist Treatment and Recovery Service (STaRS) and other organisations to provide bespoke trauma informed services. We also have an additional six bedded property that we utilise as dispersed housing for single women who have lower support needs or who are moving on from refuge accommodation and but still need some light touch support.

Outreach domestic abuse services are also provided to people in the community by our experienced teams of practitioners, and includes safety planning, advice, guidance, regular practical and emotional support, signposting and group programmes.

We are lucky enough to be supported by a team of volunteer mentors who work alongside clients who have completed a programme of support with a practitioner but still need some additional emotional support and a person to regularly check in with them.

Next Chapter covers the areas of Colchester, Tendring, Braintree, Chelmsford, Maldon and Uttlesford, with drop-in services available in many partner community locations. We have also secured our own community outreach base in Colchester which is separate from our refuge locations. We work with Compass who provide our helpline and referral service, alongside Changing Pathways who provide the domestic abuse services to the West and South of Essex and Safe Steps who work out of Southend on Sea.

Our Children and Young People's service supports families, children and young people in the community as well as working with our families in refuge to help them overcome the domestic abuse they have experienced. We use play therapy, group programmes and 1:1 therapeutic support for children who have experienced domestic abuse in their home environment.

Next Chapter is committed to ensuring that our service is fully inclusive in meeting the needs of all service users.

We recognise that families come from a wide range of backgrounds with individual needs, beliefs and values. Some families experience social exclusion, severe hardship; discrimination and prejudice because of their ethnicity, disability and/or ability, the languages they speak, their religious or personal beliefs, their sexual orientation or marital status. Some women are discriminated against because of their pregnancy and maternity status, or additional complex needs. We understand that all these factors can affect the well-being of families and may adversely impact on their lives.

Volunteers are essential to our service and we sincerely thank all of those who continue to assist us in many ways.

We use social media to engage with supporters of the organisation and the general public.

Facebook	@thenextchaptereast
Twitter	@surviving_DA
Instagram	next_chapter123

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Over the last year we have greatly benefited from the addition of Chapter House, our head office with drop down facilities for staff, meeting rooms, training rooms and space to run groups and meet clients discreetly and safely. A member of our Duty Team is always available during Monday to Friday, 9 am to 5 pm should anyone drop in for advice and we also hold regular facilitated events for our clients.

The last year has been an extremely busy one, receiving our highest level of referrals ever, and we continue to be extremely proud of our staff and their dedication and passion for their work.

Adult services

During 2023/24 we received 3901 referrals to our service. Whilst the majority of our clients are female, we did support 248 male clients, another rise of 40% on the previous year. 1627 clients had children meaning that our support also positively impacted 3538 children over the year. We continue to provide a responsive service to our clients, responding to 99% of referrals within 48 hours, with the majority of clients being contacted within 24 hours. The complexity of our clients remained consistently high during the year with more clients needing mental health support due to the abuse they have suffered, and the delays in the criminal justice system adding to clients need for support which meant that a large majority of clients generally remained in service with us for longer due to those complexities.

86 women and 65 children were accommodated and supported in our refuges.

We continue to receive a high level of self-referrals, with the majority of other referrals coming to us from the Police and via our triage service provided by Compass.

All outcomes around empowerment and self-esteem, health and wellbeing, accommodation, children, legal issues, money issues, safety, support networks and work and learning have been very positive.

Children and Young People's Services

Our Children and Young People's Services have continued to deliver a mixture of services during the last year, adjusting provision to match need and demand. We have worked with over 3549 clients in the last year, including 2489 children who we have directly supported. On average all directly supported children attend an average of 10 sessions.

Services delivered also includes bespoke group work (TRIBE and Hand in Hand recovery programmes), healthy relationship workshops and tailored sessions with children living in the family refuge as well as early intervention Healthy Relationships workshops in junior and secondary school settings.

We have delivered "Hand in Hand", our 10-week programme for the non-abusing parent, which helps clients understand how domestic violence affects them as parents and how it affects their children. It empowers, supports and develops further understanding of their role as a mother or father in addressing the needs of their children and young people. Our newly developed programme CAPVA (Child and Adolescent to parent violence and abuse) programme works with the whole family when they have experienced domestic abuse and the child or young person in the family are displaying abusive behaviour themselves.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2024

Partnerships

We have worked hard to develop new partnerships and enhance existing ones across all the geographical areas we work in. This has resulted in Next Chapter being well-known and respected as domestic abuse experts amongst professionals in the community and the increasing level of referrals reflects this. We are regularly invited to attend many multi agency meetings in order to provide valued domestic abuse expertise.

Our Staff

We recognise that our staff are our most valuable asset and without them we could not provide the high-quality services that help change the lives of the people we support. Whilst we will never be able to compete with the public and private sector in relation to salary levels, our Trustee Board made a commitment to maintaining our Living Wage Employer accreditation.

We recognise the importance of investing in our staff to ensure they are trained to help them deliver services to our clients. In the last year this has included:-

- 2 members of staff have completed their ISAC qualification
- 6 members of staff have completed their IDVA qualification
- 12 members of staff in Refuge & Community teams completed and passed the Level 3 Award in Supporting the Survivors of Domestic Violence.
- 3 members of staff have completed ACAS management training.
- All practitioners completed online Dementia training and Suicide Awareness training.
- 2 members of our management team have become accredited outcome star trainers.
- All practitioners have completed DASH Training and Outcome Star Training.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The commissioned work from Essex County Council and the funding provided by the Police, Fire and Crime Commissioner has provided us with a greater degree of longer-term security in relation to our funding for our adult services. Some of our other key services remain with the challenge of being funded by short-term, project-specific grant funding such as the top-up funding to enable our Recovery Refuge and for our Children and Young People's Service. In the last year we were successful in securing funding for these services from the Government, Colchester City Council and Essex County Council and we continue to be successful in securing arrangements for funding these services into 2024/25.

We would like to thank all our funders who have worked with us to enable us to utilise funding in the most efficient way, which in some cases has enabled us to carry forward income into the next financial year and provide our vital services for a longer period of time.

We are also grateful to all those who provide us with donations. We use donations to provide additional services to our refuge clients such as activities and trips throughout the year. Donations also help us to provide support to both refuge and community clients through our welfare fund. We use the welfare fund to provide clients with home security devices, essential food and other supplies and provide other support where required. In the last year we have also received donations in the form of bequests. We continue to be touched by the thoughtfulness and generosity of everyone who helps us.

The Trustees continue to review the appropriate level of reserves, alongside the use of designated funds to support priority areas of activity and provide future security and contingency for these areas. The Board agreed to make some contributions to designated funds to support future year budgets and also to support clients with no recourse to public funds. In total, designated funds have reduced to just under £1m.

Our designated funds include:

- Over £421k in respect of planned depreciation charges, mostly in respect of our new building.
- Almost £267k in our budget support fund which is being mostly used to support on-going budget pressures in 2024/25.
- £232k towards ensuring we have funds available to support the running of some of our key services not fully covered by longer term funding.

A large proportion of the designated funds are committed, such as the depreciation fund, which means they will be used even though this may be over a longer period of time. Other funds are planned to be used in the shorter term such as the budget support fund which enables the Board to use funds to deal with temporary budget pressures and to support service delivery in a planned way.

Our unrestricted reserves have decreased slightly to just under £480k. We are pleased that the current level of reserves exceeds the level determined by the board, based on the expenditure for financial period covered by the report. The Board has agreed some use of these funds in 2024/25 to support our budget including funding some extra staff resources and supporting general cost pressures.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2024

Risk management

The trustees confirm that major risks have been reviewed and systems and procedures have been established to manage those risks. A revised Risk Register has been drafted and this is considered by the Board on a regular basis. This analyses risks in the following areas:-

- Governance
- Strategic
- Regulatory and Compliance
- Financial
- Premises
- Operational

The Board currently considers that the main risks facing the Charity are:-

Contract Tender. The tender process for the EIDAS contract is being carried out during 2024 with a view to a new contract starting in 2025. There is clearly the most significant risk for us should a new provider be awarded the contract. We continue to monitor and evaluate the impact and outcomes of our services alongside client feedback to shape our service delivery. As an organisation we have worked to ensure we are “tender ready” and continue to work to maintain strong partnership relationships. We have carried out an initial assessment of the impact on or finances should we not retain the contract.

It is a positive step that the contract documents include C&YP services, however, they do not allow for funding of the recovery refuge. We are actively in discussion about funding for this service.

Refuge Repairs. We have experienced some issues with the timeliness of repair services. We have taken steps to put in place to record and log issues and have engaged with relevant stakeholders to ensure issues are understood by all parties.

Plans for future periods

As detailed in our achievements and performance section, we are delighted to have successfully completed the fifth year of the Essex Integrated Domestic Abuse Services (EIDAS) contract and have worked hard with the commissioners to respond to the continued challenges both for us an organisation but also in relation to the impact on the people we support.

Funding has been secured for 2024/25 for all of our key services with additional contributions provided from our own reserves and designated funds.

The commissioners have confirmed that the contract will run until March 2025 and we expect to be working on the retender process during 2024. The commissioners have also confirmed that the contract will include the Children and Young People’s support but will not include funding for the Recovery Refuge in its entirety. We will therefore be working with Public Health colleagues to secure an alternative funding model for this service.

In summary, we have been successful in securing additional funding to continue to deliver services in 2023/24 and in to 2024/25. We also continue to actively work with our partners and funders to identify opportunities to secure funding for our essential services and to fill any identified gaps in service where we can evidence the need using feedback from our clients and our practitioners.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Organisational structure

The charity is incorporated in England and Wales and is governed by a Board of Trustees who constitute the membership in terms of the Companies Act.

The charitable company is limited by guarantee, incorporated on 13 June 1988, with the registered number 02266883.

The company was established under a Memorandum of Association which defined the objects and powers. The company is governed by its Articles of Association.

The charitable company registered with the Charity Commission on 26 September 1996 with the registered number 1058295.

Registered office

The address of the registered office, which is also the principal office is PO Box 40, Colchester, Essex, CO1 2XJ.

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:

Ms S Taylor	
Ms S Stephens	
Ms KD Caldwell	(Resigned 14 March 2024)
Ms E Regan	(Resigned 8 October 2023)
Ms C Cussell	
Ms S Butcher	
Ms R Garande	(Resigned 8 February 2024)
Ms H Marshallsay	(Appointed 7 November 2023)
Ms A Khan	(Appointed 19 February 2024)
Ms L Carty	(Appointed 23 February 2024)
Ms L Dearlove	(Appointed 3 March 2024)
Ms R Tansey	(Appointed 14 March 2024)

Trustees are recruited to provide the skills needed by the Board. We advertise vacancies on our website, via REACH volunteering, Community 360 and LinkedIn.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Management

The trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Mrs Beverley Jones and the Senior Leadership Team.

Policies and procedures for induction and training of trustees

Trustees are provided with an induction into the organisation in relation to our services, their responsibilities as Trustees and the expectations of the role and the organisation undertakes a check with the Disclosure & Barring Service (DBS) in accordance with the organisations policies and procedures. They are provided with key policies relating to safeguarding, data protection, code of conduct & financial regulations. New trustees are expected to undertake mandatory online safeguarding training and any other training or learning needs that are identified as relating to their position on the board. New trustees are also provided with key documentation around their role and responsibility as a trustee and key organisational documentation such as financial reports, our risk register and business continuity plan as well as current business plans.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2024

Arrangements for setting pay and remuneration of key management personnel and any criteria used

The salary for the role of CEO is set by the Trustee Board, with the Senior Leadership Team level of remuneration recommended to the Trustee Board by the CEO. The setting of pay and remuneration for these key management personnel take into account:

- a. the purposes, aims and values of Next Chapter and our beneficiary needs.
- b. the types of skills, experiences and competencies that Next Chapter needs from its senior staff, the specific scope of these roles and the link to pay.
- c. our current business plan and how the implementation of this plan may affect the number of senior staff it needs to employ or recruit and the nature of these roles.
- d. our ability to pay – this includes the cost to Next Chapter of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries
- e. appropriate available information on pay policies and practices in other organisations that can help make the decision on whether a level of pay is fair and reasonable
- f. the nature of the wider 'employment offer' they can make to potential employees, where pay is one part of a package that includes personal development, personal fulfilment and association with the public benefit delivered
- g. the charity's track record in attracting and retaining committed and motivated employees
- h. the likely impact on and views of beneficiaries, donors, funders, volunteers and potential volunteers, where appropriate
- i. the relationship between the policy and practice for the pay of senior staff and that of the charity's whole workforce, where we ensure that the ratio of senior staff to lowest paid staff does not exceed 1:5 (the ratio is currently just over 1:3)

Small companies exemption

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

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Ms C Cussell

Chair of Trustees

Dated: 24 October 2024

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also the directors of The Next Chapter (East of England) for the purpose of company law, are responsible for preparing the Trustees' Annual 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 charitable company 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinion

We have audited the financial statements of The Next Chapter (East of England) (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, 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 charitable company 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 the provisions available for small entities, in the circumstances set out in note 24 to the financial statements, 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 charitable company'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, except to the extent otherwise explicitly stated in our report, 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.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

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 Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company 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 charitable company'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

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 NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensure 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 charity through discussions with trustees 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 charity, including the Companies Act 2006, Charities Act 2011, Employment Law and Data Protection.

We assessed the compliance with laws and regulations identified above through making enquires of management and inspecting correspondence.

These were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We considered the internal controls in place that would mitigate the risk of fraud and non-compliance with laws and regulations.

We identified the greatest potential for fraud or non-compliance with laws and regulations in the following areas, and the specific procedures performed to address them are described below:

- We obtained an understanding of the income process and the flow of financial information to the general ledger and how this is classified as restricted and unrestricted.
- Cut-off testing was performed at the year-end date by reviewing income which had been accrued for and expenditure which had been recorded after date to identify if any transactions had been recorded in the incorrect period.
- In line with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we reviewed accounting records for any unusual adjustments and performed testing on journal entries.

In addition to the above, our procedures to respond to the risk identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performed analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- made enquires to management concerning actual and potential litigation and claims, and instances of non-compliance for the year.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Rachel Skells BA FCA (Senior Statutory Auditor)
for and on behalf of Streets Audit LLP

24 October 2024

Chartered Accountants
Statutory Auditor

c/o The Old Exchange
64 West Stockwell Street
Colchester
Essex
CO1 1HE

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	60,456	-	60,456	125,087	-	125,087
Charitable activities	4	1,409,899	1,122,528	2,532,427	1,325,757	1,097,199	2,422,956
Other trading activities	3	510	-	510	5,269	-	5,269
Investments	5	13,399	-	13,399	4,376	-	4,376
Total income		<u>1,484,264</u>	<u>1,122,528</u>	<u>2,606,792</u>	<u>1,460,489</u>	<u>1,097,199</u>	<u>2,557,688</u>
Expenditure on:							
Charitable activities	6	<u>1,589,948</u>	<u>1,189,972</u>	<u>2,779,920</u>	<u>1,286,524</u>	<u>1,029,951</u>	<u>2,316,475</u>
Total expenditure		<u>1,589,948</u>	<u>1,189,972</u>	<u>2,779,920</u>	<u>1,286,524</u>	<u>1,029,951</u>	<u>2,316,475</u>
Net income/(expenditure) and movement in funds		(105,684)	(67,444)	(173,128)	173,965	67,248	241,213
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>1,589,163</u>	<u>205,464</u>	<u>1,794,627</u>	<u>1,415,198</u>	<u>138,216</u>	<u>1,553,414</u>
Fund balances at 31 March 2024		<u>1,483,479</u>	<u>138,020</u>	<u>1,621,499</u>	<u>1,589,163</u>	<u>205,464</u>	<u>1,794,627</u>

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

THE NEXT CHAPTER (EAST OF ENGLAND)

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		455,886		469,499
Current assets					
Debtors	13	354,752		159,303	
Cash at bank and in hand		882,219		1,210,142	
		<u>1,236,971</u>		<u>1,369,445</u>	
Creditors: amounts falling due within one year	14	<u>(71,358)</u>		<u>(44,317)</u>	
Net current assets			1,165,613		1,325,128
Total assets less current liabilities			<u>1,621,499</u>		<u>1,794,627</u>
Income funds					
Restricted funds	16		138,020		205,464
<u>Unrestricted funds - general</u>					
Designated funds	18	998,468		1,102,684	
General unrestricted funds		<u>485,011</u>		<u>486,479</u>	
			1,483,479		1,589,163
			<u>1,621,499</u>		<u>1,794,627</u>

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 24 October 2024

Ms C Cussell
Trustee

Company registration number 02266883

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(307,410)		233,899
Investing activities					
Purchase of tangible fixed assets		(33,912)		(151,811)	
Investment income received		13,399		4,376	
Net cash used in investing activities			(20,513)		(147,435)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(327,923)		86,464
Cash and cash equivalents at beginning of year			1,210,142		1,123,678
Cash and cash equivalents at end of year			882,219		1,210,142

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Next Chapter (East of England) is a private company limited by guarantee incorporated in England and Wales. The registered office is PO Box 40, Colchester, Essex, CO1 2XJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, 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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

1.4 Incoming resources

Income is recognised when the charitable company 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 charitable company 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 is recognised at the time of the donation.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Resources expended and allocation of support costs

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

Expenditure is classified under the following activity headings:-

-Costs of raising funds comprises costs of seeking donations, legacies and grants and their associated support costs.

-Expenditure on charitable activities includes the costs directly associated with carrying out activities to provide crisis accommodation for women and their children, who have been made homeless as a result of abuse at the hands of their partner. It aims to promote the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities.

Cost have been apportioned in relation to staff costs absorbed in each area.

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:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% straight line
Motor vehicles	33% straight line
Toys and play equipment	25% straight line

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 charitable company 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).

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.8 Financial instruments

Basic financial assets

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt.

Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital.

Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions.

1.9 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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

2 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Donations and legacies	60,456	125,087
	60,456	125,087
Donations and legacies		
Donations	60,456	62,159
Legacies	-	62,928
	60,456	125,087

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	510	5,269

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	General funds	Restricted funds	2024	General funds	Restricted funds	2023
	£	£	£	£	£	£
Refuge:-						
Accommodation	372,113	-	372,113	328,347	-	328,347
MHCLG - together we can	-	224,872	224,872	-	223,108	223,108
ECC - HSF Energy Costs	-	24,000	24,000	-	-	-
ECC - Safer Accommodation	-	48,000	48,000	-	-	-
Community 360 - Feel Well	-	-	-	-	24,540	24,540
Tendring District Council - Feel Well	-	-	-	-	20,246	20,246
HSBC - Community Funding	-	-	-	-	38,673	38,673
ECF - High Sherriffs Fund	-	-	-	-	5,000	5,000
Eastlight Community Homes	-	750	750	-	-	-
Community:-						
EIDAS	1,000,786	-	1,000,786	997,410	-	997,410
MHCLG - together we can	-	117,443	117,443	-	117,805	117,805
PFCC - MoJ IDVA fund	-	102,930	102,930	-	102,930	102,930
PFCC/MoJ National IDVA Fund (round 2)	-	36,493	36,493	-	27,370	27,370
PFCC - DAPST	-	108,798	108,798	-	108,798	108,798
PFCC - Programmes Support	-	34,785	34,785	-	34,785	34,785
PFCC - Stalking Project	-	50,000	50,000	-	-	-
PFCC - Communications	-	6,000	6,000	-	-	-
Uttlesford DC	-	-	-	-	32,923	32,923
Colchester City Council - Male IDVA	-	20,234	20,234	-	32,458	32,458
Standing Together (Mental Health DAP)	-	39,009	39,009	-	-	-
Safe Steps - Essex Safe Start Fund	-	10,569	10,569	-	-	-
Children & Young People:-						
EIDAS	37,000	-	37,000	-	-	-
BBC Children in Need (2021-2056/SE)	-	69,398	69,398	-	39,600	39,600
MHCLG - together we can	-	146,640	146,640	-	148,042	148,042
PFCC - MoJ IDVA fund	-	34,310	34,310	-	34,310	34,310
PFCC/MoJ National IDVA Fund (round 2)	-	9,658	9,658	-	8,853	8,853
PFCC - Extra IDVA	-	12,369	12,369	-	-	-
ECC - DA Act	-	-	-	-	55,000	55,000
Big Give	-	-	-	-	300	300
Tendring DC - Police Appointment Car	-	11,000	11,000	-	10,000	10,000
Colchester City Council - C&YP Role	-	15,270	15,270	-	32,458	32,458
	<u>1,409,899</u>	<u>1,122,528</u>	<u>2,532,427</u>	<u>1,325,757</u>	<u>1,097,199</u>	<u>2,422,956</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	13,399	4,376

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	Refuge	Community	Children & Young People	Total 2024	Refuge	Community	Children & Young People	Total 2023
	2024	2024	2024		2023	2023	2023	
	£	£	£	£	£	£	£	£
Staff costs	379,158	1,080,912	355,946	1,816,016	339,617	889,790	305,542	1,534,949
Recruitment and promotion	-	162	2,732	2,894	15	985	1,429	2,429
Professional fees	1,125	100	-	1,225	480	6,010	-	6,490
Travel and motor expenses	2,211	5,117	15,553	22,881	1,260	3,838	13,155	18,253
Premises expenditure	221,496	42,867	-	264,363	178,923	33,780	-	212,703
Other direct project costs	76,901	24,923	4,239	106,063	72,780	27,914	6,386	107,080
	<u>680,891</u>	<u>1,154,081</u>	<u>378,470</u>	<u>2,213,442</u>	<u>593,075</u>	<u>962,317</u>	<u>326,512</u>	<u>1,881,904</u>
Share of support costs (see note 7)	167,858	284,527	95,060	547,445	133,853	217,188	73,691	424,732
Share of governance costs (see note 7)	5,878	9,891	3,264	19,033	3,101	5,031	1,707	9,839
	<u>854,627</u>	<u>1,448,499</u>	<u>476,794</u>	<u>2,779,920</u>	<u>730,029</u>	<u>1,184,536</u>	<u>401,910</u>	<u>2,316,475</u>
Analysis by fund								
Unrestricted funds - general	480,703	921,715	187,530	1,589,948	470,811	750,520	65,193	1,286,524
Restricted funds	373,924	526,784	289,264	1,189,972	259,218	434,016	336,717	1,029,951
	<u>854,627</u>	<u>1,448,499</u>	<u>476,794</u>	<u>2,779,920</u>	<u>730,029</u>	<u>1,184,536</u>	<u>401,910</u>	<u>2,316,475</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	305,864	-	305,864	255,407	1,103	256,510
Depreciation	48,702	-	48,702	16,251	-	16,251
Premises expenditure	15,890	-	15,890	30,180	-	30,180
Communications	32,018	-	32,018	28,908	-	28,908
IT costs	81,120	-	81,120	53,504	-	53,504
Other	63,851	-	63,851	40,482	-	40,482
Audit fees	-	8,500	8,500	-	8,040	8,040
Recruitment and promotional	-	9,600	9,600	-	-	-
General meeting costs	-	248	248	-	196	196
Premises expenditure	-	685	685	-	500	500
	<u>547,445</u>	<u>19,033</u>	<u>566,478</u>	<u>424,732</u>	<u>9,839</u>	<u>434,571</u>
Analysed between						
Charitable activities	<u>547,445</u>	<u>19,033</u>	<u>566,478</u>	<u>424,732</u>	<u>9,839</u>	<u>434,571</u>

The Charity initially identifies the costs of its support and governance functions. The governance and support costs are then apportioned between the charitable activities undertaken in line with the staff costs allocated to each activity.

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,500	8,040
Depreciation of owned tangible fixed assets	<u>47,525</u>	<u>23,376</u>

9 Trustees

During the year no trustees (2023:None) were reimbursed for expenses.

None of the Trustees received any remuneration during the year.

Trustee indemnity insurance totalling £445 (2023: £445) was paid on behalf of the Trustees during the year.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	71	66
	<u>71</u>	<u>66</u>

Employment costs

	2024 £	2023 £
Wages and salaries	1,903,637	1,605,185
Social security costs	169,649	144,633
Other pension costs	48,594	41,641
	<u>2,121,880</u>	<u>1,791,459</u>

During the year there was one employee (2023: one) whose annual remuneration was £60,000 or more.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
Between £60,000 - £70,000	1	1
	<u>1</u>	<u>1</u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	209,681	150,160
	<u>209,681</u>	<u>150,160</u>

11 Taxation

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

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Toys and play equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2023	335,000	313,167	5,000	33,194	686,361
Additions	-	33,912	-	-	33,912
At 31 March 2024	335,000	347,079	5,000	33,194	720,273
Depreciation and impairment					
At 1 April 2023	8,375	170,293	5,000	33,194	216,862
Depreciation charged in the year	6,700	40,825	-	-	47,525
At 31 March 2024	15,075	211,118	5,000	33,194	264,387
Carrying amount					
At 31 March 2024	319,925	135,961	-	-	455,886
At 31 March 2023	326,625	142,874	-	-	469,499

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	336,591	142,869
Prepayments and accrued income	18,161	16,434
	354,752	159,303

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,128	2,944
Other creditors	9,391	1,030
Accruals and deferred income	52,839	40,343
	71,358	44,317

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	48,594	41,641
	<u> </u>	<u> </u>

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

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£	£
Tendring DC - Feel Well Grant	-	20,246	-	20,246	-	20,246	-
Uttlesford DC - Community DAP	-	32,923	-	32,923	-	32,923	-
MHCLG (together we can)	11,001	488,955	(488,955)	11,001	488,955	499,956	-
Police, Fire & Crime Commissioner - MoJ IDVA Fund - Round 2	-	36,223	(36,223)	-	46,151	46,151	-
Police, Fire & Crime Commissioner - DAPST	-	108,798	(108,798)	-	108,798	108,798	-
Police, Fire & Crime Commissioner - Programmes	-	34,785	(34,785)	-	34,785	34,785	-
Police, Fire & Crime Commissioner - MoJ IDVA Fund - Additional IDVA	-	-	-	-	12,369	12,369	-
Police, Fire & Crime Commissioner - DA Stalking Perpetrator	-	-	-	-	50,000	50,000	-
Police, Fire & Crime Commissioner - DA Comms Campaign	-	-	-	-	6,000	6,000	-
Active Essex	2,486	-	(910)	1,576	-	73	1,503
BBC Children in Need (2021-2056/SE)	-	39,600	(39,600)	-	69,398	39,880	29,518
BBC Children In Need (2020-3151/SE)	2,062	-	(688)	1,374	-	688	686
ECF (CO-OP)	1,469	-	(490)	979	-	490	489
Big Choice - Digital Capacity Grant	700	-	(700)	-	-	-	-
Big Choice Women and Girls Match Fund	26,835	300	(27,135)	-	-	-	-
MHCLG	32,868	-	-	32,868	-	32,868	-
Police, Fire and Crime Commissioner	900	-	(900)	-	-	-	-
Police, Fire & Crime Commissioner - MoJ IDVA Fund	44,594	137,240	(181,834)	-	137,240	137,240	-
Community 360 - DART Programme	8,700	-	(8,700)	-	-	-	-
Community 360 - Feel Well Grant	-	24,540	-	24,540	-	1,540	23,000
ECC - DA Funding	-	55,000	(55,000)	-	-	-	-

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

(Continued)

	Balance at 1 April 2022	Movement in funds		Balance at 1 April 2023	Movement in funds		Balance at 31 March 2024
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
NHS Training	6,600	-	-	6,600	-	-	6,600
Colchester City Council - Male IDVA	-	32,458	(20,234)	12,224	20,234	32,458	-
Colchester City Council - C & YP Officer	-	32,458	(15,000)	17,458	15,270	32,728	-
Tendring DC - Police Appointment Car	-	10,000	(10,000)	-	11,000	11,000	-
HSBC	-	38,673	-	38,673	-	5,574	33,099
ECF - High Sherriffs Fund	-	5,000	-	5,000	-	5,000	-
Eastlights Community homes	-	-	-	-	750	750	-
Standing Together (Crossing Pathways Initiative)	-	-	-	-	39,009	6,454	32,555
ECC - Safer Accommodation	-	-	-	-	48,000	48,000	-
ECC - Household Support Fund	-	-	-	-	24,000	24,000	-
Safe Steps - Essex Safe Start Fund					10,569		10,569
	<u>138,216</u>	<u>1,097,199</u>	<u>(1,029,952)</u>	<u>205,464</u>	<u>1,122,528</u>	<u>(1,189,972)</u>	<u>138,020</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted Funds Analysis

Tendring District Council (Feel Well Fund): Funding towards DART Project.

Uttlesford District Council: Funding for community DAP within Uttlesford area.

MHCLG (Together we can) (via Colchester City Council): support victims of domestic abuse.

Police, Fire and Crime Commissioner (MoJ IDVA Fund – Round 2): Funding for additional IDVA and C&YP staffing.

Police, Fire and Crime Commissioner (DAPST): Funding for staffing for DAPST (domestic abuse problem solving teams)

Police, Fire and Crime Commissioner (Programmes): Funding for post and resources to deliver support programmes to clients.

Active Essex: Funding Next Chapter Running Club.

BBC Children in Need (2021-2056/SE): Funding towards Young Persons Violence Advisors (YPVA).

BBC Children in Need (2020-3151/SE): Funding towards a new family room in the refuge.

ECF (Co-Op): To fund resources for young people who have experienced domestic abuse.

Big Choice (Digital Capacity Grant): Funding provided to supplement the women's and girls' match fund to support digital capacity (training, advertising etc).

Big Choice (Women and Girls Match Fund): Funding provided by way of donations with match funding to support costs of delivering programmes and other activities for children and young people.

MHCLG (via Colchester City Council): funding to support victims of domestic abuse.

Police, Fire and Crime Commissioner: to fund the delivery of services for Domestic Abuse and Sexual Violence Services.

Police, Fire and Crime Commissioner (Victim Fund): Funding for additional IDVA and C&YP staffing.

Police, Fire and Crime Commissioner (MoJ IDVA Fund): Funding for additional IDVA and C&YP staffing.

Police, Fire and Crime Commissioner: Funding for specialist DA support to victims of perpetrators undergoing Change Project.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted Funds Analysis

(Continued)

Community 360 – Feel Well Grant: Funding to continue DART project (funded alongside Tendring DC).

ECC (DA Funding): Funding provided to bolster existing support within safe accommodation for both adults and children.

NHS Training: Funding for delivery of training within GP surgeries.

Colchester City Council: Funding for a male IDVA.

Colchester City Council: Funding for a C&YP Officer.

Tendring District Council (Police Appointment Car): funding for C&YP Officer to support in Tendring area.

HSBC (Supporting our Community Fund): to create a garden counselling room.

ECC (HSF Funds): Funding from Household Support Fund toward energy costs.

ECF (High Sherrifs Fund) - Furnish and equip a client space in our main building.

Eastlights Community Homes - New furniture for refuge.

Standing Together (Crossing Pathways Initiative) - Mental Health DAP.

Safe Steps (Essex Safe Start Fund) - Funding for welfare purchases.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Designated 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.

	Balance at 1 April 2022	Movement in funds			Balance at 1 April 2023	Movement in funds		Balance at 31 March 2024
	£	Incoming resources £	Resources expended £	Transfers £	£	Incoming resources £	Resources expended £	£
Budget support fund	211,551	87,000	-	-	298,551	148,000	(179,968)	266,583
Building maintenance fund	15,170	-	-	-	15,170	-	-	15,170
No recourse to public funds					-	10,000	-	10,000
Womens Resource Centres	115,000	27,194	-	(142,194)	-	-	-	-
Depreciation fund	336,856	-	(15,587)	142,194	463,463	-	(42,248)	421,215
IT reorganisation fund	30,000	-	-	-	30,000	-	(5,000)	25,000
Rebranding fund	10,000	-	-	-	10,000	-	(2,000)	8,000
Childrens and Young People	95,000	-	-	-	95,000	-	-	95,000
Recovery Refuge	130,500	-	-	-	130,500	-	(25,000)	105,500
Client counselling	20,000	-	-	-	20,000	-	-	20,000
Adult Community Fund	-	40,000	-	-	40,000	-	(8,000)	32,000
	<u>964,077</u>	<u>154,194</u>	<u>(15,587)</u>	<u>-</u>	<u>1,102,684</u>	<u>158,000</u>	<u>(262,216)</u>	<u>998,468</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Designated funds

(Continued)

Budget Support Fund is set aside to meet budget pressures arising from increasing costs or loss or uncertainty of income. We have already budgeted to use some of this in 2024/25.

The Building maintenance fund is provided for key repair/improvements to our refuge buildings.

The Women's Resource Centres is in place to consider future changing premises requirements. This fund was fully expended in the financial year 2022/23.

Depreciation Fund is provided to pay for future years depreciation charges. This includes our new building.

The IT reorganisation fund of £25,000 is set aside for IT costs.

The Rebranding fund is held for any one off promotional work outside of the main budget.

The Children's and Young Peoples fund of £95,000 is set aside to meet any unforeseen costs and to manage changes in grant income.

The Recovery Refuge fund of £105,500 is set-aside to invest in the service and meet any changing funding issues.

Clients Counselling is set aside to fund client counselling costs.

Adult Community Fund is a fund set aside to meet cost pressures within our adult services (e.g. Community DAP and IDVA teams).

No Recourse to Public Funds is a new fund to support clients with no access to public funds.

It is estimated that designated funds will be expended by 2026, however the depreciation reserve will be used over the life of the assets.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	455,886	-	-	455,886
Current assets/(liabilities)	29,125	998,468	138,020	1,165,613
	<u>485,011</u>	<u>998,468</u>	<u>138,020</u>	<u>1,621,499</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Operating lease commitments

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

	2024 £	2023 £
Within one year	145,024	144,065
Between two and five years	453,431	520,710
	<u>598,455</u>	<u>664,775</u>

21 Related party transactions

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

Advertising services of £3,060 were provided on an open market basis by a trustee. (2023 disbursements of £420 were paid to the LLP of which a trustee is a designated member of for legal services).

22 Analysis of changes in net funds

The charitable company had no material debt during the year.

23 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(173,128)	241,213
Adjustments for:		
Investment income recognised in statement of financial activities	(13,399)	(4,376)
Depreciation and impairment of tangible fixed assets	47,525	23,376
Movements in working capital:		
(Increase) in debtors	(195,449)	(9,697)
Increase/(decrease) in creditors	27,041	(16,617)
Cash (absorbed by)/generated from operations	<u>(307,410)</u>	<u>233,899</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Non-audit services provided by auditor

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities are that, in common with many charities of our size and nature we use our auditor to assist with the preparation of the accounts.

Accounts

Charity registration number 1058295

Company registration number 02266883 (England and Wales)

THE NEXT CHAPTER (EAST OF ENGLAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE NEXT CHAPTER (EAST OF ENGLAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S Taylor Ms S Stephens Ms KD Caldwell Ms E Regan Ms C Cussell Ms S Butcher Ms R Garande	(Appointed 8 December 2022)
Charity number	1058295	
Company number	02266883	
Registered office	PO Box 40 Colchester Essex CO1 2XJ	
Auditor	Streets Whittle & Partners LLP The Old Exchange 64 West Stockwell Street Colchester Essex CO1 1HE	
Bankers	NatWest 25 High Street Colchester Essex CO1 1DG	

THE NEXT CHAPTER (EAST OF ENGLAND)

CONTENTS

	Page
Trustees' report	1 - 9
Statement of Trustees' responsibilities	10
Independent auditor's report	11 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 36

THE NEXT CHAPTER (EAST OF ENGLAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023. The report meets the requirements for a directors' report for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Account 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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The charity's objects are:

- to provide for the relief of need, hardship or distress among adults, particularly but not limited to women, and children who have suffered or who are in fear of suffering domestic abuse and
- to undertake research and promote education into the causes of domestic abuse and to disseminate the useful results of such research

Our values

Integrity: We are open, honest and fair in everything we do and everyone we work with. People trust us to do the right things for the right reasons.

Respect: We value the diversity and uniqueness of all individuals and families. We listen and believe our service-users and strive to always walk with them on their journey with us.

Courage: We understand and value the courage it takes to work with us and for us. We strive to act at all times with courage; challenging injustices and enabling the voices of our survivors to be heard.

Pride in doing a good job: Delivering the very best in all we do and holding ourselves accountable for the outcomes.

Innovation: We strive to find new ways to break the cycle of domestic abuse by supporting research, developing best practice and influencing decision-making at the highest possible level.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should be undertaking for the purposes of public benefit.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2023

Our services

Next Chapter provides emergency accommodation for women and children fleeing domestic abuse. In addition, our specialist recovery refuge supports women who are fleeing domestic abuse and have the additional complexity of requiring drug or alcohol recovery support. The nature of this complexity means that these women are excluded from all other domestic abuse refuges. This type of work requires expert specialist support, so we work in partnership with Open Road (registered charity no. 1019915), Essex Specialist Treatment and Recovery Service (STaRS) and other organisations to provide specialist services.

Outreach domestic abuse services are also provided to people in the community by our experienced teams of practitioners, and includes safety planning, advice, guidance, regular practical and emotional support, signposting and group programmes.

Next Chapter covers the areas of Colchester, Tendring, Braintree, Chelmsford, Maldon and Uttlesford, with drop-in services available in many partner community locations. We have also secured our own community outreach base in Colchester which is separate from our refuge locations. We work with Compass who provide our helpline and referral service, alongside Changing Pathways who provide the domestic abuse services to the West and South of Essex.

Our Children and Young People's service supports families, children and young people in the community as well as working with our families in refuge to help them overcome the domestic abuse they have experienced. We use play therapy, group programmes and 1:1 therapeutic support for children who have experienced domestic abuse in their home environment.

Next Chapter is committed to ensuring that our service is fully inclusive in meeting the needs of all service users.

We recognise that families come from a wide range of backgrounds with individual needs, beliefs and values. Some families experience social exclusion, severe hardship; discrimination and prejudice because of their ethnicity, disability and/or ability, the languages they speak, their religious or personal beliefs, their sexual orientation or marital status. Some women are discriminated against because of their pregnancy and maternity status, or additional complex needs. We understand that all these factors can affect the well-being of families and may adversely impact on their lives.

Volunteers are essential to our service and we sincerely thank all of those who continue to assist us in many ways.

We use social media to engage with supporters of the organisation and the general public.

Facebook	@thenextchaptereast
Twitter	@surviving_DA
Instagram	next_chapter123

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

In the last year we opened a new building which is now used as our 'head office' providing office accommodation for a number of our staff and a base to deliver services to our clients, such as training, group programmes and workshops.

We are extremely proud of our staff and their dedication and passion for their work.

Adult services

During 2022/23 we received 3410 referrals to our service, our highest ever number of referrals. Whilst the majority of our clients are female, we did support 134 male clients, a rise of 25% on our previous year. We continue to provide a responsive service to our clients, responding to 99% of referrals within 48 hours, with the majority of clients being contacted within 24 hours. The complexity of our clients remained consistently high during the year with more clients needing mental health support due to the abuse they have suffered, and clients generally remained in service with us for longer due to those complexities.

48 women and 92 children were accommodated and supported in our family refuge, and 37 women were supported in our recovery refuge.

The number of clients risked at medium increased to 1498, with high risk clients totalling 1139. We also received referrals for 773 standard risk clients.

We continue to receive a high level of self-referrals, with the majority of other referrals coming to us via our triage service provided by Compass and Essex Police.

All outcomes around empowerment and self-esteem, health and wellbeing, accommodation, children, legal issues, money issues, safety, support networks and work and learning have been very positive.

During 2022/23 we launched our male practitioner project, supporting male victims and also working with the male community to try and understand the barriers to coming forward for support in an effort to make services more accessible. We also launched our Next Chapter recovery programme called RISE (Resilience, Independence, Strength and Empowerment) and the outcomes from this programme have been very positive. Next Chapter also introduced its volunteer mentoring programme which is going from strength to strength. Volunteer mentors are trained to be able to support Next Chapter clients who are at the end of their programme of support with practitioners and who need a little more support and guidance to assist them to transition to being completely independent.

Children and Young People's Services

Our Children and Young People's Services have been remodelled during the last year. This has clearly been a challenging time to expand our services, however, we have worked with over 1170 clients in the last year, including 843 children who we have directly supported. On average all directly supported children attend an average of 10 sessions.

Services delivered also includes bespoke group work (TRIBE and Hand in Hand recovery programmes), healthy relationship workshops and tailored sessions with children living in the family refuge as well as early intervention Healthy Relationships workshops in junior and secondary school settings.

We have delivered "Hand in Hand", our 10-week programme for the non-abusing parent, which helps clients understand how domestic violence affects them as parents and how it affects their children. It empowers, supports and develops further understanding of their role as a mother or father in addressing the needs of their children and young people. Our newly developed programme CAPVA (Child and Adolescent to parent violence and abuse) programme works with the whole family when they have experienced domestic abuse and the child or young person in the family are displaying abusive behaviour themselves.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2023

Partnerships

We have worked hard to develop new partnerships and enhance existing ones across all the geographical areas we work in. This has resulted in Next Chapter being well-known and respected as domestic abuse experts amongst professionals in the community and increasing referrals reflect this.

Our staff

We recognise that our staff are our most valuable asset and without them we could not provide the high-quality services that help change the lives of the people we support. Whilst we will never be able to compete with the public and private sector in relation to salary levels, our Trustee Board made a commitment to maintaining our Living Wage Employer accreditation.

We recognise the importance of investing in our staff to ensure they are trained to help them deliver services to our clients. In the last year this has included:-

- 2 members of staff starting IDVA Foundation Training and one started YPVA Foundation Training
- 1 member of staff in IDVA team starting ISAC Training
- Gender Specialist training was delivered to the whole organisation.
- 6 members of staff in Refuge & Community teams completed and passed the Level 3 Award in Supporting the Survivors of Domestic Violence.
- 16 members of staff completed Working with male victims of Domestic Abuse (facilitated by 'Respect') training.
- 5 members of staff in CYP team have completed Drawing & Talking Therapy Foundation course.
- 1 member of staff in Business Services completed CIPD Level 3 certificate in HR practice and a Level 3 HR Support Apprenticeship with Colchester Institute.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The commissioned work from Essex County Council and the funding provided by the Police, Fire and Crime Commissioner provides us with a greater degree of longer-term security in relation to our funding for our adult services. Some of our other key services remain with the challenge of being funded by short-term, project-specific grant funding such as the top-up funding to enable our Recovery Refuge and for our Children and Young People's Service. In the last year we were successful in securing funding for these services from the Government, Colchester City Council and Essex County Council and we continue to be successful in securing arrangements for funding these services into 2023/24.

We would like to thank all our funders who have worked with us to enable us to utilise funding in the most efficient way, which in some cases has enabled us to carry forward income into the next financial year and provide our vital services for a longer period of time.

We are also grateful to all those who provide us with donations. We use donations to provide additional services to our refuge clients such as activities and trips throughout the year. Donations also help us to provide support to both refuge and community clients through our welfare fund. We use the welfare fund to provide clients with home security devices, essential food and other supplies and provide other support where required. In the last year we have also received donations in the form of bequests. We continue to be touched by the thoughtfulness and generosity of everyone who helps us.

The Trustees continue to review the appropriate level of reserves, alongside the use of designated funds to support priority areas of activity and provide future security and contingency for these areas. The Board agreed to increase our designated funds by over £100k to £1.1m. This increase includes setting aside funds to support future year budgets and also our Adult Community teams.

Our designated funds include:

- Over £460k in respect of planned depreciation charges, mostly in respect of our new building.
- Almost £300k in our budget support fund which is being used to support on-going budget pressures.
- £225k towards ensuring we have funds available to support the running of some of our key services not covered by longer term funding.

A large proportion of the designated funds are committed, such as the depreciation fund, which means they will be used even though this may be over a longer period of time. Other funds are planned to be used in the shorter term such as the budget support fund which enables the Board to use funds to deal with temporary budget pressures and to support service delivery in a planned way.

Our unrestricted reserves have increased slightly to just over £486k. We are pleased that the current level of reserves exceeds the level determined by the board, based on the expenditure for financial period covered by the report. The Board is considering use of some of these funds to pursue current ambitions.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2023

Risk management

The trustees confirm that major risks have been reviewed and systems and procedures have been established to manage those risks. A revised Risk Register has been drafted and this is considered by the Board on a regular basis. This analyses risks in the following areas:-

- Governance
- Strategic
- Regulatory and Compliance
- Financial
- Premises
- Operational

The Board currently considers that the main risks facing the Charity are:-

Sustainable Income. The EIDAS contract and funding from the Essex Police and Crime Commissioner provide a degree of certainty to funding many of our services. However, the Board is aware of the need to take steps to ensure that other services such as our Recovery Refuge and Children and Young People teams can continue to operate. The Board has created designated funds to support these services whilst we continue to seek funding to continue and enhance these services.

Organisational capacity. Following a restructure of the Senior Leadership Team (SLT) to provide greater capacity and resilience, the board recognised that the continuing growth of the organisation requires further investment in strategic and leadership capacity. Steps have been taken to increase capacity at SLT level, however, this remains a live issue to consider. During the last year a new Strategic Plan has been produced that helps to provide a clear direction for the organisation.

Contract Tender. We currently expect that the tender process for the EIDAS contract will be carried out during 2024 with a view to a new contract starting in 2025. There is clearly a significant risk for us should a new provider be awarded the contract. We continue to monitor and evaluate the impact and outcomes of our services alongside client feedback to shape our service delivery. As an organisation we are working to ensure we are “tender ready” and continue to work to maintain strong partnership relationships.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

As detailed in our achievements and performance section, we are delighted to have successfully completed the fourth year of the Essex Integrated Domestic Abuse Services (EIDAS) contract and have worked hard with the commissioners to respond to the continued challenges both for us an organisation but also in relation to the impact on the people we support.

The commissioners have indicated that the contract will run until March 2025. With the contract covering the support element of 12 of our 21 refuge units, the community Domestic Abuse Practitioner (DAP) led services for standard and medium risk and the Independent Domestic Violence Advisor (IDVA) led services for high-risk victims, this provides some medium-term security for the organisation to continue providing vital domestic abuse services to adults across our geographic area.

The further funding achieved from the Government, in partnership with Colchester City Council, Tendring District Council, Braintree District Council, Maldon District Council and Chelmsford Council has enabled us to continue with our specialist recovery refuge accommodation with associated specialist support, in partnership with Open Road. We know from our own experience of the changing nature of abuse and the circumstances that are presented to us as well as national research around need and provision, that there is a growing need and demand for these services of which there is a lack of provision nationally. Funding has been extended for the whole of 2023/24 and this also helps to fund:-

- Our Children and Young People's service which provides a focus around delivering support to children and young people in the community.
- Domestic Abuse Housing Project – this is a time-limited project focused on working closely with housing partners to create greater shared understanding and learning in relation to the housing-based challenges that our clients face when seeking to flee domestic abuse. Funding has been secured to continue this work for the whole of 2023/24.

We have been successful in attracting funding from Colchester City Council towards our Childrens and Yong People's service alongside using funding from Children in Need and others. Whilst these are still in place into 2023/24 these are all time limited.

We are very grateful for the financial support from The Police and Crime Commissioner for Essex. Additional funding was provided in 2022/23 to increase our resources in the adult and Childrens and Young People's teams. Importantly, the funding has also been confirmed, and in some cases increased. for 2023/24 and 2024/25.

In summary, we have been successful in securing additional funding to continue to deliver services in 2022/23 and beyond. We also continue to actively work with our partners and funders to identify opportunities to secure funding for our essential services and to fill any identified gaps in service where we can evidence the need using feedback from our clients and our practitioners.

Structure, governance and management

Organisational structure

The charity is incorporated in England and Wales and is governed by a Board of Trustees who constitute the membership in terms of the Companies Act.

The charitable company is limited by guarantee, incorporated on 13 June 1988, with the registered number 02266883.

The company was established under a Memorandum of Association which defined the objects and powers. The company is governed by its Articles of Association.

The charitable company registered with the Charity Commission on 26 September 1996 with the registered number 1058295.

Registered office

The address of the registered office, which is also the principal office is PO Box 40, Colchester, Essex, CO1 2XJ.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2023

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:

Ms S Taylor

Ms S Stephens

Ms HFM Smart

(Resigned 2 February 2023)

Ms KD Caldwell

Ms E Regan

Ms C Cussell

Ms S Butcher

Ms R Garande

(Appointed 8 December 2022)

Trustees are recruited to provide the skills needed by the Board. We advertise vacancies on our website, via REACH volunteering, Community 360 and LinkedIn.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Management

The trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Ms Beverley Jones and the Senior Leadership Team.

Policies and procedures for induction and training of trustees

Trustees are provided with an induction into the organisation in relation to our services, their responsibilities as Trustees and the expectations of the role and the organisation undertakes a check with the Disclosure & Barring Service (DBS) in accordance with the organisations policies and procedures. They are provided with key policies relating to safeguarding, data protection, code of conduct & financial regulations. New trustees are expected to undertake mandatory online safeguarding training and any other training or learning needs that are identified as relating to their position on the board. New trustees are also provided with key documentation around their role and responsibility as a trustee and key organisational documentation such as financial reports, our risk register and business continuity plan as well as current business plans.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2023

Arrangements for setting pay and remuneration of key management personnel and any criteria used

The salary for the role of CEO is set by the Trustee Board, with the Senior Leadership Team level of remuneration recommended to the Trustee Board by the CEO. The setting of pay and remuneration for these key management personnel take into account:

- a. the purposes, aims and values of Next Chapter and our beneficiary needs.
- b. the types of skills, experiences and competencies that Next Chapter needs from its senior staff, the specific scope of these roles and the link to pay.
- c. our current business plan and how the implementation of this plan may affect the number of senior staff it needs to employ or recruit and the nature of these roles.
- d. our ability to pay – this includes the cost to Next Chapter of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries
- e. appropriate available information on pay policies and practices in other organisations that can help make the decision on whether a level of pay is fair and reasonable
- f. the nature of the wider 'employment offer' they can make to potential employees, where pay is one part of a package that includes personal development, personal fulfilment and association with the public benefit delivered
- g. the charity's track record in attracting and retaining committed and motivated employees
- h. the likely impact on and views of beneficiaries, donors, funders, volunteers and potential volunteers, where appropriate
- i. the relationship between the policy and practice for the pay of senior staff and that of the charity's whole workforce, where we ensure that the ratio of senior staff to lowest paid staff does not exceed 1:5 (the ratio is currently just over 1:3)

Small companies exemption

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

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Ms C Cussell

Chair of Trustees

Dated: 26 October 2023

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors of The Next Chapter (East of England) for the purpose of company law, are responsible for preparing the Trustees' Annual 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 charitable company 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinion

We have audited the financial statements of The Next Chapter (East of England) (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 charitable company 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 charitable company'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, except to the extent otherwise explicitly stated in our report, 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.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

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 Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company 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 charitable company'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

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 NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensure 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 charity through discussions with trustees 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 charity, including the Companies Act 2006, Charities Act 2011, Employment Law and Data Protection.

We assessed the compliance with laws and regulations identified above through making enquires of management and inspecting correspondence.

These were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We considered the internal controls in place that would mitigate the risk of fraud and non-compliance with laws and regulations.

We identified the greatest potential for fraud or non-compliance with laws and regulations in the following areas, and the specific procedures performed to address them are described below:

- We obtained an understanding of the income process and the flow of financial information to the general ledger and how this is classified as restricted and unrestricted.
- Cut-off testing was performed at the year-end date by reviewing income which had been accrued for and expenditure which had been recorded after date to identify if any transactions had been recorded in the incorrect period.
- In line with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we reviewed accounting records for any unusual adjustments and performed testing on journal entries.

In addition to the above, our procedures to respond to the risk identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performed analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- made enquires to management concerning actual and potential litigation and claims, and instances of non-compliance for the year.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Rachel Skells BA FCA (Senior Statutory Auditor)
for and on behalf of Streets Whittle & Partners LLP

26 October 2023

Chartered Accountants
Statutory Auditor

The Old Exchange
64 West Stockwell Street
Colchester
Essex
CO1 1HE

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	2	125,087	-	125,087	32,993	-	32,993
Charitable activities	4	1,325,757	1,097,199	2,422,956	1,326,612	817,199	2,143,811
Total other income	3	5,269	-	5,269	5,120	-	5,120
Investments	5	4,376	-	4,376	99	-	99
Income from Coronavirus Job Retention Scheme	6	-	-	-	1,363	-	1,363
Total income		1,460,489	1,097,199	2,557,688	1,366,187	817,199	2,183,386
<u>Expenditure on:</u>							
Charitable activities	7	1,286,524	1,029,951	2,316,475	1,060,748	929,260	1,990,008
Net income for the year/ Net movement in funds		173,965	67,248	241,213	305,439	(112,061)	193,378
Fund balances at 1 April 2022		1,415,198	138,216	1,553,414	1,109,760	250,276	1,360,036
Fund balances at 31 March 2023		1,589,163	205,464	1,794,627	1,415,199	138,215	1,553,414

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE NEXT CHAPTER (EAST OF ENGLAND)

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		469,499		341,064
Current assets					
Debtors	13	159,303		149,606	
Cash at bank and in hand		1,210,142		1,123,678	
		<u>1,369,445</u>		<u>1,273,284</u>	
Creditors: amounts falling due within one year	14	<u>(44,317)</u>		<u>(60,934)</u>	
Net current assets			1,325,128		1,212,350
Total assets less current liabilities			<u>1,794,627</u>		<u>1,553,414</u>
Income funds					
Restricted funds	16		205,464		138,215
<u>Unrestricted funds - general</u>					
Designated funds	18	1,102,684		964,077	
General unrestricted funds		<u>486,479</u>		<u>451,122</u>	
			1,589,163		1,415,199
			<u>1,794,627</u>		<u>1,553,414</u>

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 26 October 2023

Ms C Cussell
Trustee

Company registration number 02266883

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	23		233,899		189,043
Investing activities					
Purchase of tangible fixed assets		(151,811)		(335,000)	
Investment income received		4,376		99	
Net cash used in investing activities			(147,435)		(334,901)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			86,464		(145,858)
Cash and cash equivalents at beginning of year			1,123,678		1,269,536
Cash and cash equivalents at end of year			1,210,142		1,123,678

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The Next Chapter (East of England) is a private company limited by guarantee incorporated in England and Wales. The registered office is PO Box 40, Colchester, Essex, CO1 2XJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, 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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors 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.

1.4 Incoming resources

Income is recognised when the charitable company 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 charitable company 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 is recognised at the time of the donation.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended and allocation of support costs

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

Expenditure is classified under the following activity headings:-

-Costs of raising funds comprises costs of seeking donations, legacies and grants and their associated support costs.

-Expenditure on charitable activities includes the costs directly associated with carrying out activities to provide crisis accommodation for women and their children, who have been made homeless as a result of abuse at the hands of their partner. It aims to promote the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities.

Cost have been apportioned in relation to staff costs absorbed in each area.

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:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% straight line
Motor vehicles	33% straight line
Toys and play equipment	25% straight line

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 charitable company 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).

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.8 Financial instruments

Basic financial assets

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt.

Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital.

Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions.

1.9 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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

2 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and legacies	125,087	32,993
	<u>125,087</u>	<u>32,993</u>
Donations and legacies		
Donations	62,159	32,993
Legacies	62,928	-
	<u>125,087</u>	<u>32,993</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Total other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising events and training income	5,269	5,120

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	General funds	Restricted funds	2023	General funds	Restricted funds	2022
	£	£	£	£	£	£
Refuge:-						
Accommodation charges	328,347	-	328,347	337,527	-	337,527
MHCLG	-	-	-	-	-	-
MHCLG - Together we can	-	223,108	223,108	-	226,526	226,526
Community 360 - Feel Well	-	24,540	24,540	-	-	-
Tendring District Council - Feel Well	-	20,246	20,246	-	-	-
HSBC - Community Funding	-	38,673	38,673	-	-	-
ECF - High Sherriffs Fund	-	5,000	5,000	-	-	-
ECC - HSF Cost	-	-	-	-	14,265	14,265
ECC/CBC Winter COVID Grant	-	-	-	-	1,000	1,000
ECC - DA Act	-	-	-	-	18,635	18,635
Community:-						
EIDAS	997,410	-	997,410	989,085	-	989,085
Community 360 DART Grant	-	-	-	-	12,600	12,600
PFCC - Victim Fund Uplift Grant	-	-	-	-	69,028	69,028
PFCC - MoJ IDVA Fund	-	102,930	102,930	-	84,900	84,900
PFCC /MoJ National IDVA Fund (round 2)	-	27,370	27,370	-	-	-
Community 360 Family Funding Grant	-	-	-	-	1,000	1,000
MHCLG - Together we can	-	117,805	117,805	-	96,678	96,678
ECC - DA Act	-	-	-	-	4,615	4,615
PFCC - DAPST	-	108,798	108,798	-	-	-
PFCC - Programme Support	-	34,785	34,785	-	-	-
Uttlesford DC	-	32,923	32,923	-	-	-
Colchester City Council - Male IDVA	-	32,458	32,458	-	-	-
Children & Young People:-						
BBC Children in Need (2018-1492/SE)	-	-	-	-	29,999	29,999
BBC Children in Need (2021-2056/SE)	-	39,600	39,600	-	-	-
BBC Children in Need (2020-4218/SE)	-	-	-	-	39,578	39,578
Tendring DC - Police Car	-	10,000	10,000	-	-	-
MHCLG - Together we can	-	148,042	148,042	-	130,790	130,790
Colchester City Council - C&YP Role	-	32,458	32,458	-	-	-
PFCC /MoJ National IDVA Fund (round 2)	-	8,853	8,853	-	-	-
PFCC - MoJ IDVA Fund	-	34,310	34,310	-	28,300	28,300
ECC - DA Act	-	55,000	55,000	-	31,750	31,750
Big Give	-	-	-	-	700	700
Big Give	-	300	300	-	26,834	26,834
	<u>1,325,757</u>	<u>1,097,199</u>	<u>2,422,956</u>	<u>1,326,612</u>	<u>817,198</u>	<u>2,143,810</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	4,376	99
	<u> </u>	<u> </u>

6 Income from Coronavirus Job Retention Scheme

	Total 2023 £	Unrestricted funds general 2022 £
Other income	-	1,363
	<u> </u>	<u> </u>

Income represents amounts received from the coronavirus job retention scheme.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Refuge	Community	Children & Young People	Total 2023	Refuge	Community	Children & Young People	Total 2022
	2023	2023	2023		2022	2022	2022	
	£	£	£	£	£	£	£	£
Staff costs	339,617	889,790	305,542	1,534,949	312,279	791,006	259,609	1,362,894
Recruitment and promotion	15	985	1,429	2,429	-	1,084	9,627	10,711
Professional fees	480	6,010	-	6,490	(12,444)	4,905	-	(7,539)
Travel and motor expenses	1,260	3,838	13,155	18,253	1,048	2,420	7,848	11,316
Premises expenditure	178,923	33,780	-	212,703	158,229	11,633	-	169,862
Other direct project costs	72,780	27,914	6,386	107,080	78,030	18,636	8,280	104,946
	<u>593,075</u>	<u>962,317</u>	<u>326,512</u>	<u>1,881,904</u>	<u>537,142</u>	<u>829,684</u>	<u>285,364</u>	<u>1,652,190</u>
Share of support costs (see note 8)	133,853	217,188	73,691	424,732	106,454	164,414	57,959	328,827
Share of governance costs (see note 8)	3,101	5,031	1,707	9,839	2,921	4,512	1,558	8,991
	<u>730,029</u>	<u>1,184,536</u>	<u>401,910</u>	<u>2,316,475</u>	<u>646,517</u>	<u>998,610</u>	<u>344,881</u>	<u>1,990,008</u>
Analysis by fund								
Unrestricted funds - general	470,811	750,520	65,193	1,286,524	327,477	683,222	50,049	1,060,748
Restricted funds	259,218	434,016	336,717	1,029,951	319,040	315,388	294,832	929,260
	<u>730,029</u>	<u>1,184,536</u>	<u>401,910</u>	<u>2,316,475</u>	<u>646,517</u>	<u>998,610</u>	<u>344,881</u>	<u>1,990,008</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	255,407	1,103	256,510	239,920	925	240,845
Depreciation	16,251	-	16,251	3,516	-	3,516
Premises expenditure	30,180	-	30,180	6,321	-	6,321
Communications	28,908	-	28,908	25,231	-	25,231
IT costs	53,504	-	53,504	30,773	-	30,773
Legal & Professional	-	-	-	1,796	-	1,796
Other	40,482	-	40,482	21,270	-	21,270
Audit fees	-	8,040	8,040	-	7,320	7,320
General meeting costs	-	196	196	-	246	246
Premises expenditure	-	500	500	-	500	500
	<u>424,732</u>	<u>9,839</u>	<u>434,571</u>	<u>328,827</u>	<u>8,991</u>	<u>337,818</u>
Analysed between						
Charitable activities	<u>424,732</u>	<u>9,839</u>	<u>434,571</u>	<u>328,827</u>	<u>8,991</u>	<u>337,818</u>

The Charity initially identifies the costs of its support and governance functions. The governance and support costs are then apportioned between the charitable activities undertaken in line with the staff costs allocated to each activity.

Governance costs includes payments to the auditors of £7,320 (2022- £6,930) for audit fees.

9 Trustees

During the year no trustees (2022: one) were reimbursed for expenses (2022: £60).

None of the Trustees received any remuneration during the year.

Trustee indemnity insurance totalling £445 (2022: £445) was paid on behalf of the Trustees during the year.

10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
66	63
<u>66</u>	<u>63</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	1,605,185	1,448,220
Social security costs	144,633	119,374
Other pension costs	41,641	36,145
	<u>1,791,459</u>	<u>1,603,739</u>

During the year there was one employee (2022: one) whose annual remuneration was £60,000 or more.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Toys and play equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2022	335,000	161,356	5,000	33,194	534,550
Additions	-	151,811	-	-	151,811
	<u>335,000</u>	<u>313,167</u>	<u>5,000</u>	<u>33,194</u>	<u>686,361</u>
At 31 March 2023	335,000	313,167	5,000	33,194	686,361
Depreciation and impairment					
At 1 April 2022	1,675	153,617	5,000	33,194	193,486
Depreciation charged in the year	6,700	16,676	-	-	23,376
	<u>8,375</u>	<u>170,293</u>	<u>5,000</u>	<u>33,194</u>	<u>216,862</u>
At 31 March 2023	8,375	170,293	5,000	33,194	216,862
Carrying amount					
At 31 March 2023	<u>326,625</u>	<u>142,874</u>	<u>-</u>	<u>-</u>	<u>469,499</u>
At 31 March 2022	<u>333,325</u>	<u>7,739</u>	<u>-</u>	<u>-</u>	<u>341,064</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	142,869	133,107
Prepayments and accrued income	16,434	16,499
	<u>159,303</u>	<u>149,606</u>

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,944	18,783
Other creditors	1,030	4,419
Accruals and deferred income	40,343	37,732
	<u>44,317</u>	<u>60,934</u>

15 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £41,641 (2022 - £36,145).

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021	Movement in funds		Balance at 1 April 2022	Movement in funds		Balance at 31 March 2023
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
Tendring DC - Feel Well Grant	-	-	-	-	20,246	-	20,246
Uttlesford DC - Feel Well Grant	-	-	-	-	32,923	-	32,923
MHCLG (together we can)	49,868	453,994	(492,861)	11,001	488,955	(488,955)	11,001
Police, Fire & Crime Commissioner - MoJ IDVA Fund - Round 2	-	-	-	-	36,223	(36,223)	-
Police, Fire & Crime Commissioner - DAPST	-	-	-	-	108,798	(108,798)	-
Police, Fire & Crime Commissioner - Programmes	-	-	-	-	34,785	(34,785)	-
ECC - COVID Welfare Fund	5,758	-	(5,758)	-	-	-	-
Active Essex	4,350	-	(1,864)	2,486	-	(910)	1,576
BBC Children in Need (2021-2056/SE)	-	-	-	-	39,600	(39,600)	-
BBC Children In Need (2020-4218/SE)	34,456	39,578	(74,034)	-	-	-	-
BBC Children In Need (2020-3151/SE)	2,750	-	(688)	2,062	-	(688)	1,374
BBC Children In Need (2018-1492/SE)	3,805	29,999	(33,804)	-	-	-	-
ECF (COVID Response)	4,247	-	(4,247)	-	-	-	-
ECF (CO-OP)	2,774	-	(1,305)	1,469	-	(490)	979
Big Choice - Digital Capacity Grant	-	700	-	700	-	(700)	-
Big Choice Women and Girls Match Fund	-	26,835	-	26,835	300	(27,135)	-
MHCLG	106,368	-	(73,500)	32,868	-	-	32,868
Police, Fire and Crime Commissioner	1,800	-	(900)	900	-	(900)	-
Police, Fire & Crime Commissioner - Victim Fund	-	69,028	(69,028)	-	-	-	-
Police, Fire & Crime Commissioner - MoJ IDVA Fund	-	113,200	(68,606)	44,594	137,240	(181,834)	-
Community 360 DART Programme	-	12,600	(3,900)	8,700	-	(8,700)	-
Community 360 - Family Funding Grant	-	1,000	(1,000)	-	-	-	-
Community 360 - Feel Well Grant	-	-	-	-	24,540	-	24,540
ECC - HSF Funds	-	14,265	(14,265)	-	-	-	-
ECC - DA Funding	-	55,000	(55,000)	-	55,000	(55,000)	-

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

(Continued)

	Balance at 1 April 2021	Movement in funds		Balance at 1 April 2022	Movement in funds		Balance at 31 March 2023
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
ECC/CBC - Winter COVID Fund		1,000	(1,000)		-	-	-
ECF - YPVA	15,000	-	(15,000)	-	-	-	-
Stansted Airport Community Trust Fund - Uttlesford	12,500	-	(12,500)	-	-	-	-
NHS Training	6,600	-		6,600	-	-	6,600
Colchester City Council - Male IDVA	-	-	-	-	32,458	(20,234)	12,224
Colchester City Council - C & YP Officer	-	-	-	-	32,458	(15,000)	17,458
Tendring DC - Police Car	-	-	-	-	10,000	(10,000)	-
HSBC	-	-	-	-	38,673	-	38,673
ECF - High Sherriffs Fund	-	-	-	-	5,000	-	5,000
	<u>250,276</u>	<u>817,199</u>	<u>(929,260)</u>	<u>138,216</u>	<u>1,097,199</u>	<u>(1,029,952)</u>	<u>205,462</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted Funds Analysis

Tendring District Council (Feel Well Fund): Funding towards DART Project.

Uttlesford District Council: Funding for community DAP within Uttlesford area.

MHCLG (Together we can) (via Colchester City Council): support victims of domestic abuse.

Police, Fire and Crime Commissioner (MoJ IDVA Fund – Round 2): Funding for additional IDVA and C&YP staffing.

Police, Fire and Crime Commissioner (DAPST): Funding for staffing for DAPST (domestic abuse problem solving teams)

Police, Fire and Crime Commissioner (Programmes): Funding for post and resources to deliver support programmes to clients.

ECC Covid Welfare Fund: Funding to support the welfare of our clients.

Active Essex: Funding Next Chapter Running Club.

BBC Children in Need (2021-2056/SE): Funding towards Young Persons Violence Advisors (YPVA).

BBC Children in Need (2020-4218/SE): Funding towards Young Persons Violence Advisors (YPVA).

BBC Children in Need (2020-3151/SE): Funding towards a new family room in the refuge.

BBC Children In Need (2018-1492/SE): support for children and young people affected by domestic violence, including pre-school children, after school activities and one to one support to improve their mental health, self-esteem and to feel safer.

ECF (Covid Response): funding to help support women who have experienced domestic abuse and addiction.

ECF (Co-Op): To fund resources for young people who have experienced domestic abuse.

Big Choice (Digital Capacity Grant): Funding provided to supplement the women's and girls' match fund to support digital capacity (training, advertising etc).

Big Choice (Women and Girls Match Fund): Funding provided by way of donations with match funding to support costs of delivering programmes and other activities for children and young people.

MHCLG (via Colchester City Council): funding to support victims of domestic abuse.

Police, Fire and Crime Commissioner: to fund the delivery of services for Domestic Abuse and Sexual Violence Services.

Police, Fire and Crime Commissioner (Victim Fund): Funding for additional IDVA and C&YP staffing.

Police, Fire and Crime Commissioner (MoJ IDVA Fund): Funding for additional IDVA and C&YP staffing.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted Funds Analysis

(Continued)

Community 360 – Family Funding: Funding provided to support clients in need of additional financial support.

Community 360 – Feel Well Grant: Funding to continue DART project (funded alongside Tendring DC).

ECC (DA Funding): Funding provided to bolster existing support within safe accommodation for both adults and children.

ECC / CBC - Winter COVID funds: To support families with children and individuals with the costs of Food, Fuel (gas, electric, water) and Associated costs.

ECF (Young Persons Violence Advisor - YPVA): Funding for a YPVA post.

Stansted Airport Community Trust Fund – Uttlesford: funding in the Uttlesford district for additional community DAP resource.

NHS Training: Funding for delivery of training within GP surgeries.

Colchester City Council: Funding for a male IDVA.

Colchester City Council: Funding for a C&YP Officer.

Tendring District Council (Police Appointment Car): funding for C&YP Officer to support in Tendring area.

HBC (Supporting our Community Fund): to create a garden counselling room.

ECC (HSF Funds): Funding from Household Support Fund toward energy costs.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Transfers	Balance at 1 April 2022	Movement in funds			Balance at 31 March 2023
	£	£	£	£	Incoming resources £	Resources expended £	Transfers £	£
Budget support fund	155,000	(100,196)	156,747	211,551	87,000	-	-	298,551
Building maintenance fund	15,170	-	-	15,170	-	-	-	15,170
Womens Resource Centres (formerly Fixed asset replacement fund)	270,000	-	(155,000)	115,000	27,194	-	(142,194)	-
Depreciation fund	4,708	(2,852)	335,000	336,856	-	(15,587)	142,194	463,463
IT reorganisation fund	30,000	-	-	30,000	-	-	-	30,000
Rebranding fund	10,000	-	-	10,000	-	-	-	10,000
Childrens and Young People	50,000	-	45,000	95,000	-	-	-	95,000
Recovery Refuge	57,000	-	73,500	130,500	-	-	-	130,500
Saskia's Legacy	5,428	-	(5,428)	-	-	-	-	-
Client counselling	20,000	-	-	20,000	-	-	-	20,000
Adult Community Fund	-	-	-	-	40,000	-	-	40,000
	<u>617,306</u>	<u>(103,048)</u>	<u>449,819</u>	<u>964,077</u>	<u>154,194</u>	<u>(15,587)</u>	<u>-</u>	<u>1,102,684</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Designated funds

(Continued)

Budget Support Fund is set aside to meet budget pressures arising from increasing costs or loss or uncertainty of income. We have already budgeted to use some of this in 2023/24.

The Building maintenance fund is provided for key repair/improvements to our refuge buildings.

The Women's Resource Centres is in place to consider future changing premises requirements. The balance at the year end is for fit out and year one costs of the new building. This fund has been fully used at the end of 2022/23.

Depreciation Fund is provided to pay for future years depreciation charges. This now includes our new building.

The IT reorganisation fund of £30,000 is set aside for IT costs.

The Rebranding fund is held for any one off promotional work outside of the main budget.

The Children's and Young Peoples fund of £95,000 is set aside to meet any unforeseen costs and to manage changes in grant income.

The Recovery Refuge fund of £130,500 is set-aside to invest in the service and meet any changing funding issues.

Clients Counselling is set aside to fund client counselling costs.

Adult Community Fund - This is a new fund set aside to meet cost pressures within our adult services (e.g. Community DAP and IDVA teams).

It is estimated that designated funds will be expended by 2025, however the depreciation reserve will be used over the life of the assets.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	469,499	-	-	469,499
Current assets/(liabilities)	16,980	1,102,684	205,464	1,325,128
	<u>486,479</u>	<u>1,102,684</u>	<u>205,464</u>	<u>1,794,627</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Operating lease commitments

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

	2023 £	2022 £
Within one year	144,065	167,581
Between two and five years	520,710	558,591
In over five years	-	103,785
	<u>664,775</u>	<u>829,957</u>

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>150,160</u>	<u>139,705</u>

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

Legal services were provided on a pro-bono basis by a trustee. Disbursements of £420 were paid to the LLP of which the trustee is a designated member of.

22 Analysis of changes in net funds

The charitable company had no debt during the year.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

23	Cash generated from operations	2023 £	2022 £
	Surplus for the year	241,213	193,378
	Adjustments for:		
	Investment income recognised in statement of financial activities	(4,376)	(99)
	Depreciation and impairment of tangible fixed assets	23,376	7,207
	Movements in working capital:		
	(Increase)/ decrease in debtors	(9,697)	175
	(Decrease) in creditors	(16,617)	(11,618)
	Cash generated from operations	<u>233,899</u>	<u>189,043</u>

Accounts

Charity registration number 1058295

Company registration number 02266883 (England and Wales)

THE NEXT CHAPTER (EAST OF ENGLAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE NEXT CHAPTER (EAST OF ENGLAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S Taylor	
	Ms S Stephens	
	Ms HFM Smart	
	Ms KD Caldwell	
	Ms E Regan	(Appointed 28 April 2021)
	Ms C Cussell	(Appointed 12 August 2021)
	Ms S Butcher	(Appointed 23 March 2022)
Charity number	1058295	
Company number	02266883	
Registered office	PO Box 40	
	Colchester	
	Essex	
	CO1 2XJ	
Auditor	Streets Whittle & Partners LLP	
	The Old Exchange	
	64 West Stockwell Street	
	Colchester	
	Essex	
Bankers	CO1 1HE	
	NatWest	
	25 High Street	
	Colchester	
	Essex	
	CO1 1DG	

THE NEXT CHAPTER (EAST OF ENGLAND)

CONTENTS

	Page
Trustees' report	1 - 9
Statement of Trustees' responsibilities	10
Independent auditor's report	11 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 35

THE NEXT CHAPTER (EAST OF ENGLAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and financial statements for the year ended 31 March 2022. The report meets the requirements for a directors' report for Companies Act purposes.

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 charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- to provide for the relief of need, hardship or distress among adults, particularly but not limited to women, and children who have suffered or who are in fear of suffering domestic abuse and
- to undertake research and promote education into the causes of domestic abuse and to disseminate the useful results of such research

Our values

Integrity: We are open, honest and fair in everything we do and everyone we work with. People trust us to do the right things for the right reasons.

Respect: We value the diversity and uniqueness of all individuals and families. We listen and believe our service-users and strive to always walk with them on their journey with us.

Courage: We understand and value the courage it takes to work with us and for us. We strive to act at all times with courage; challenging injustices and enabling the voices of our survivors to be heard.

Pride in doing a good job: Delivering the very best in all we do and holding ourselves accountable for the outcomes.

Innovation: We strive to find new ways to break the cycle of domestic abuse by supporting research, developing best practice and influencing decision-making at the highest possible level.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake for the purposes of public benefit.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2022

Our services

Next Chapter provides emergency accommodation for women and children fleeing domestic abuse. In addition, our specialist recovery refuge supports women who are fleeing domestic abuse and have the additional complexity of requiring drug or alcohol recovery support. The nature of this complexity means that these women are excluded from all other domestic abuse refuges. This type of work requires expert specialist support, so we work in partnership with Open Road (registered charity no. 1019915), Essex Specialist Treatment and Recovery Service (STaRS) and other organisations to provide specialist services.

Outreach domestic abuse services are also provided to people in the community by our experienced teams of practitioners, and includes safety planning, advice, guidance, regular practical and emotional support, signposting and group programmes.

Next Chapter covers the areas of Colchester, Tendring, Braintree, Chelmsford, Maldon and Uttlesford, with drop-in services available in many partner community locations. We have also secured our own community outreach base in Colchester which is separate from our refuge locations. We work with Compass who provide our helpline and referral service, alongside Changing Pathways who provide the domestic abuse services to the West and South of Essex.

Our Children and Young People's service supports families, children and young people in the community as well as working with our families in refuge to help them overcome the domestic abuse they have experienced. We use play therapy, group programmes and 1:1 therapeutic support for children who have experienced domestic abuse in their home environment.

Next Chapter is committed to ensuring that our service is fully inclusive in meeting the needs of all service users.

We recognise that families come from a wide range of backgrounds with individual needs, beliefs and values. Some families experience social exclusion, severe hardship; discrimination and prejudice because of their ethnicity, disability and/or ability, the languages they speak, their religious or personal beliefs, their sexual orientation or marital status. Some women are discriminated against because of their pregnancy and maternity status, or additional complex needs. We understand that all these factors can affect the well-being of families and may adversely impact on their lives.

Volunteers are essential to our service and we sincerely thank all of the women who continue to assist us in many ways.

We have started to use social media to engage with supporters of the organisation and the general public.

Facebook	@thenextchaptreast
Twitter	@surviving_DA
Instagram	next_chapter123

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

We are extremely proud of our staff and their dedication and passion for their work. In 2021/22 they have been outstanding in their ability to respond to the significantly increased demand as a result of the ongoing Covid-19 situation whilst maintaining a high level of service to our clients who have presented with increasing risk and complexity. We are also proud to have been able to co-design a very successful nature-based recovery programmes with The University of Essex and The Wilderness Foundation.

Adult services

During 2021/22 we received 2,699 (2,346 in previous year) referrals to our services, an increase of 15% on the previous years referral numbers. We are immensely proud to report that 99% of clients that contacted us were responded to within 48 hours, with the majority of those being contacted within 24 hours.

36 women and 60 children were accommodated and supported in our family refuge, and 47 women were supported in our recovery refuge.

The risk level of referrals as they entered our service was 1059 high, 1068 medium and 372 standard. The proportion who are classed as high risk as a proportion of all referrals has seen a slight increase from 38% to 39%. However, in numerical terms, high risk referrals increased by 164 or an additional 18%, compared to the previous year.

We received 611 self-referrals (around 23% of all referrals) with the majority of our professional referrals coming from the Police, social care and a range of other local services. 573 referrals (21% of all referrals) came to us via Compass who operate the County-wide triage service for all referrals for domestic abuse support. This is a significant reduction (around 37%) in Compass referrals compared to last year (904).

As at Quarter 4, 96% of our clients said that their physical and/or mental health had improved considerably as a result of their support from Next Chapter.

Children and Young People's Services

Our Children and Young People's Services have been remodelled during the last year. This has clearly been a challenging time to expand our services, however, we have worked with over 899 clients in the last year, including 600 children who we have directly supported. On average all directly supported children received an average of 10 sessions.

Services delivered also includes bespoke group work (TRIBE and Hand in Hand recovery programmes), healthy relationship workshops and tailored sessions with children living in the family refuge as well as early intervention Healthy Relationships workshops in junior and secondary school settings.

We have delivered "Hand in Hand", our 10-week programme for mothers, which helps clients understand how domestic violence affects them as parents and how it affects their children. It empowers, supports and develops further understanding of their role as a mother or father in addressing the needs of their children and young people.

We have recently developed a new programme CAPVA (Child and Adolescent to parent violence and abuse) with programmes being commissioned to run in the Braintree area on behalf of Family Solutions.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2022

Partnerships

We have worked hard to develop new partnerships and enhance existing ones across all the geographical areas we work in. This has resulted in Next Chapter being well-known and respected as domestic abuse experts amongst professionals in the community and increasing referrals reflect this.

Our staff

We recognise that our staff are our most valuable asset and without them we could not provide the high-quality services that help change the lives of the people we support. Whilst we will never be able to compete with the public and private sector in relation to salary levels, our Trustee Board has made a commitment to becoming and maintaining our Living Wage Employer accreditation which was achieved in 21/22.

We have also reviewed our occupational sick pay scheme and our occupational maternity pay scheme, alongside our other family leave schemes and policies to ensure that we support our staff at times when they most need support and financial security. We have also introduced an Employee Assistance Programme (EAP) service for all our staff and their families to ensure that they have access to advice, support and counselling should the need arise.

We recognise the importance of investing in our staff to ensure they are trained to help them deliver services to our clients. For example, during last year all staff attended took part in a tailored "trauma training" programme.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

As with all organisations, the COVID19 pandemic had an impact on the financial position of the organisation. However, the impact on costs from demands on our services and additional costs in delivering services have been met by increased income from specific grant funding and the incredible generosity of our supporters and the public. We have all been truly touched and grateful for all the funding and donations we have received from the public during the last year and this has helped us to support many clients in our refuges and our community clients.

The commissioned work from Essex County Council and the Police, Fire and Crime Commissioner provides us with a greater degree of longer-term security in relation to our funding for our adult services. Some of our other key services remain with the challenge of being funded by short-term, project-specific grant funding such as top-up funding to enable our Recovery Refuge and for our Children and Young People's Service. In the last year we were successful in securing funding for these services from the Government, Children in Need and Essex County Council and we continue to be successful in securing arrangements for funding these services in 2022/23.

We would like to thank all our funders who have worked with us to enable us to utilise funding in the most efficient way, which in some cases has enabled us to carry forward the income into the next financial year and provide our vital services for a longer period of time.

The Trustee Board has recognised that the organisation has grown considerably over the past 3 years and alongside this we have an increased security around our funding for this and future years. As a result, the Trustees continue to review the appropriate level of reserves, alongside the use of designated funds to support priority areas of activity and provide future security and contingency for these areas. The board agreed to increase our designated funds by almost over £300K to over £900k. These funds include:

- Over £300k in respect of planned depreciation charges, mostly in respect of our new building.
- Over £200k in our budget support fund which is being used to support on-going budget pressures.
- £115k for the fit out and first year costs of our new building.
- £225k towards ensuring we have funds available to support the running of some of our key services not covered by longer term funding.

A large proportion of the designated funds are either committed (such as the depreciation fund) or will be used in the near future such as the funds for our new building and part of the budget support fund.

Our unrestricted reserves have reduced slightly to just over £450k. We are pleased that the current level of reserves exceeds the level determined by the board, based on the expenditure for financial period covered by the report. The Board is considering use of some of these funds to pursue current ambitions.

THE NEXT CHAPTER (EAST OF ENGLAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Risk management

The trustees confirm that major risks have been reviewed and systems and procedures have been established to manage those risks. A revised Risk Register has been drafted and this is considered by the Board on a regular basis. This analyses risks in the following areas:-

- Governance
- Strategic
- Regulatory and Compliance
- Financial
- Operational

The Board currently considers that the main risks facing the Charity are:-

Sustainable Income. The EIDAS contract has brought a degree of certainty to funding many of our services. However, the Board is aware of the need to take steps to ensure that other services such as our Recovery Refuge and Children and Young People teams can continue to operate. The decisions made to allocate funds to designated reserves to support these areas help to mitigate this risk and we continue to seek secure funding to deliver our services.

We also recognise the importance of evaluating the impact of our actions in order to provide feedback to our key funders.

Trustee Board. The Trustee Board has seen several new trustees joining since April 2020, including a new Chair in 2021. An exercise to review the skills of the Board and to identify any 'gaps' has been undertaken and the Board has taken action to recruit new trustees.

In addition, the Board has taken steps to bring in external support to facilitate the development of the Board and to help support the development of a strategic plan.

Organisational capacity. Following a restructure of the Senior Leadership Team (SLT) to provide greater capacity and resilience, the board recognised that the continuing growth of the organisation requires further investment in strategic and leadership capacity. Steps have been taken to increase capacity at SLT level, however, this remains a live issue to consider.

Rising referrals rates. We have been reporting a significant rise in referral rates since the onset of the Covid-19 pandemic in 2020 and, along with the rest of the sector, had been expecting the level of referrals to plateau and decline once all restrictions were removed. This has not been the case and we have continued to see referral rates rising month on month. It is possible that the pandemic has caused an irreversible upward shift in our baseline referral rates through the, much welcomed, increase in awareness in relation to domestic abuse and the support that is available. This has also been alongside the extraordinary national conversations about domestic abuse and violence against women and girls in general. As commissioned providers for domestic abuse services in Mid, West and North Essex, we have been well supported by the commissioners and national funding initiatives which has enabled us to cope with the rising demand. This remains a risk area for us as the national funding initiatives are time-limited and in place until 2025.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

As detailed in our achievements and performance section, we are delighted to have successfully completed the third year of the Essex Integrated Domestic Abuse Services contract and have worked hard with the commissioners to respond to the continued challenges brought by Covid-19 both for us an organisation but also in relation to the impact on the people we support, which has led to a significant increase in the number of referrals over the year.

The contract has a remaining minimum term of 2 years, with the option to extend for a further 2 individual years, providing the potential of 4 years future funding. With the contract covering the support element of 12 of our 21 refuge units, the community Domestic Abuse Practitioner (DAP) led services for standard and medium risk and the Independent Domestic Violence Advisor (IDVA) led services for high-risk victims, this provides some medium-term security for the organisation to continue providing vital domestic abuse services to adults across our geographic area.

The further funding achieved from the Government, in partnership with Colchester Borough Council, Tendring District Council, Braintree District Council, Maldon District Council and Chelmsford Council has enabled us to continue with our specialist recovery refuge accommodation with associated specialist support, in partnership with Open Road. We know from our own experience of the changing nature of abuse and the circumstances that are presented to us as well as national research around need and provision, that there is a growing need and demand for these services of which there is a lack of provision nationally. Funding has been extended for the whole of 2022/23 and this also helps to fund:-

- Our Children and Young People's service which provides a focus around delivering support to children and young people in the community.
- Domestic Abuse Housing Project - this is a time-limited project focused on working closely with housing partners to create greater shared understanding and learning in relation to the housing-based challenges that our clients face when seeking to flee domestic abuse. Funding has been secured to continue this work for the whole of 2022/23.

During 2021/22 we secured additional funding from Children in Need to support the expansion of this support to include specialist young person's violence advisors which will continue to help funding some of these resources for 3 years.

The Police and Crime Commissioner for Essex has also confirmed funding for additional resources (IDVA and Children's IDVA) for 2022/23 of £137k with further funding due this year and for the following two years.

In summary, we have been successful in securing additional funding to continue to deliver services in 2022/23 and beyond. We also continue to actively work with our partners and funders to identify opportunities to secure funding for our essential services and to fill any identified gaps in service where we can evidence the need using feedback from our clients and our practitioners.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity is incorporated in England and Wales and is governed by a Board of Trustees who constitute the membership in terms of the Companies Act.

The charitable company is limited by guarantee, incorporated on 13 June 1988, with the registered number 02266883.

The company was established under a Memorandum of Association which defined the objects and powers. The company is governed by its Articles of Association.

The charitable company registered with the Charity Commission on 26 September 1996 with the registered number 1058295.

The address of the registered office, which is also the principal office is PO Box 40, Colchester, Essex, CO1 2XJ.

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:

Ms K Williams	(Resigned 12 February 2022)
Ms J Ronayne	(Resigned 16 June 2021)
Ms S Taylor	
Ms S Stephens	
Ms HFM Smart	
Ms KD Caldwell	
Ms E Regan	(Appointed 28 April 2021)
Ms C Cussell	(Appointed 12 August 2021)
Ms S Butcher	(Appointed 23 March 2022)

Trustees are recruited to provide the skills needed by the Board. We advertise vacancies on our website, via REACH volunteering, Community 360 and LinkedIn.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Management

The trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Ms Beverley Jones and the Senior Leadership Team.

Policies and procedures for induction and training of trustees

Trustees are provided with an induction into the organisation in relation to our services, their responsibilities as Trustees and the expectations of the role and the organisation undertakes a check with the Disclosure & Barring Service (DBS) in accordance with the organisations policies and procedures. They are provided with key policies relating to safeguarding, data protection, code of conduct & financial regulations. New trustees are expected to undertake mandatory online safeguarding training and any other training or learning needs that are identified as relating to their position on the board. New trustees are also provided with key documentation around their role and responsibility as a trustee and key organisational documentation such as financial reports, our risk register and business continuity plan as well as current business plans.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2022

Arrangements for setting pay and remuneration of key management personnel and any criteria used

The salary for the role of CEO is set by the Trustee Board, with the Senior Leadership Team level of remuneration recommended to the Trustee Board by the CEO. The setting of pay and remuneration for these key management personnel take into account:

- a. the purposes, aims and values of Next Chapter and our beneficiary needs.
- b. the types of skills, experiences and competencies that Next Chapter needs from its senior staff, the specific scope of these roles and the link to pay.
- c. our current business plan and how the implementation of this plan may affect the number of senior staff it needs to employ or recruit and the nature of these roles.
- d. our ability to pay – this includes the cost to Next Chapter of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries
- e. appropriate available information on pay policies and practices in other organisations that can help make the decision on whether a level of pay is fair and reasonable
- f. the nature of the wider 'employment offer' they can make to potential employees, where pay is one part of a package that includes personal development, personal fulfilment and association with the public benefit delivered
- g. the charity's track record in attracting and retaining committed and motivated employees
- h. the likely impact on and views of beneficiaries, donors, funders, volunteers and potential volunteers, where appropriate
- i. the relationship between the policy and practice for the pay of senior staff and that of the charity's whole workforce, where we ensure that the ratio of senior staff to lowest paid staff does not exceed 1:5 (the ratio is currently just over 1:3).

Auditor

Streets Whittles were appointed as auditor to the company and resolution was passed at the Annual General Meeting on 27 October 2022 to re-appoint them for 2022/23.

Small companies exemption

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

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Ms C Cussell
Chair of Trustees

Dated: 27 October 2022



THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors of The Next Chapter (East of England) for the purpose of company law, are responsible for preparing the Trustees' Annual 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 charitable company 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinion

We have audited the financial statements of The Next Chapter (East of England) (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2022 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 charitable company 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 the provisions available for small entities, in the circumstances set out in note 24 to the financial statements, 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 charitable company'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, except to the extent otherwise explicitly stated in our report, 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.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company 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 charitable company'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

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 NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensure 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 charity through discussions with trustees 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 charity, including the Companies Act 2006, Charities Act 2011, Employment Law and Data Protection.

We assessed the compliance with laws and regulations identified above through making enquires of management and inspecting correspondence.

These were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We considered the internal controls in place that would mitigate the risk of fraud and non-compliance with laws and regulations.

We identified the greatest potential for fraud or non-compliance with laws and regulations in the following areas, and the specific procedures performed to address them are described below:

- We obtained an understanding of the income process and the flow of financial information to the general ledger and how this is classified as restricted and unrestricted.
- Cut-off testing was performed at the year-end date by reviewing income which had been accrued for and expenditure which had been recorded after date to identify any transactions which had been erroneously recognised in the incorrect period.
- In line with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we reviewed accounting records for any unusual adjustments.

In addition to the above, our procedures to respond to the risk identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performed analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- made enquires to management concerning actual and potential litigation and claims, and instances of non-compliance for the year.
- obtaining representations on transactions which are material by nature.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Rachel Skells BA FCA (Senior Statutory Auditor)
for and on behalf of Streets Whittle & Partners LLP

27 October 2022

Chartered Accountants
Statutory Auditor

The Old Exchange
64 West Stockwell Street
Colchester
Essex
CO1 1HE

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
Income and endowments from:							
Donations and legacies	3	32,993	-	32,993	73,467	-	73,467
Charitable activities	5	1,326,612	817,199	2,143,811	1,311,905	1,076,592	2,388,497
Total other income	4	5,120	-	5,120	2,050	-	2,050
Investments	6	99	-	99	355	-	355
Income from Coronavirus Job Retention Scheme	7	1,363	-	1,363	14,858	-	14,858
Total income		1,366,187	817,199	2,183,386	1,402,635	1,076,592	2,479,227
Expenditure on:							
Charitable activities	8	1,060,748	929,260	1,990,008	1,103,960	826,316	1,930,276
Net income/(expenditure) for the year/							
Net movement in funds		305,439	(112,061)	193,378	298,675	250,276	548,951
Fund balances at 1 April 2021		1,109,760	250,276	1,360,036	811,085	-	811,085
Fund balances at 31 March 2022		1,415,199	138,215	1,553,414	1,109,760	250,276	1,360,036

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE NEXT CHAPTER (EAST OF ENGLAND)

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		341,064		13,271
Current assets					
Debtors	13	149,606		149,781	
Cash at bank and in hand		1,123,678		1,269,536	
		<u>1,273,284</u>		<u>1,419,317</u>	
Creditors: amounts falling due within one year	14	<u>(60,934)</u>		<u>(72,552)</u>	
Net current assets			1,212,350		1,346,765
Total assets less current liabilities			<u>1,553,414</u>		<u>1,360,036</u>
Income funds					
Restricted funds	16		138,215		250,276
<u>Unrestricted funds - general</u>					
Designated funds	17	964,077		617,306	
General unrestricted funds		<u>451,122</u>		<u>492,454</u>	
			1,415,199		1,109,760
			<u>1,553,414</u>		<u>1,360,036</u>

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 27 October 2022

Ms C Cussell
Trustee



Company registration number 02266883

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	22		189,043		410,550
Investing activities					
Purchase of tangible fixed assets		(335,000)		(4,707)	
Interest received		99		355	
Net cash used in investing activities			(334,901)		(4,352)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(145,858)		406,198
Cash and cash equivalents at beginning of year			1,269,536		863,338
Cash and cash equivalents at end of year			<u>1,123,678</u>		<u>1,269,536</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Next Chapter (East of England) is a private company limited by guarantee incorporated in England and Wales. The registered office is PO Box 40, Colchester, Essex, CO1 2XJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, 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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors 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.

1.4 Incoming resources

Income is recognised when the charitable company 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 charitable company 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 is recognised at the time of the donation.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.5 Resources expended and allocation of support costs

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

Expenditure is classified under the following activity headings:-

-Costs of raising funds comprises costs of seeking donations, legacies and grants and their associated support costs.

-Expenditure on charitable activities includes the costs directly associated with carrying out activities to provide crisis accommodation for women and their children, who have been made homeless as a result of abuse at the hands of their partner. It aims to promote the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities.

Cost have been apportioned in relation to staff costs absorbed in each area.

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:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% straight line
Motor vehicles	33% straight line
Toys and play equipment	25% straight line

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.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charitable company 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 Financial instruments

Basic financial assets

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt.

Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital.

Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions.

1.9 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination 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 charitable company'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.

The judgements that the trustees have made that have the most significant effect on the amounts recognised in the financial statements are determining whether there are indicators of impairment of the Charity's tangible assets. The factors taken into consideration when making the judgements include the economic benefits the assets will provide to the charity.

The Trustees have not made any material estimates in relation to these financial statements.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and legacies	32,993	73,467
	<u>32,993</u>	<u>73,467</u>
Donations and legacies		
Donations	32,993	68,039
Legacies	-	5,428
	<u>32,993</u>	<u>73,467</u>

4 Total other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events and training income	5,120	2,050
	<u>5,120</u>	<u>2,050</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Income from charitable activities

	General funds £	Restricted funds £	2022 £	General funds £	Restricted funds £	2021 £
Refuge:-						
Accommodation charges	337,527	-	337,527	321,041	-	321,041
MHCLG	-	-	-	-	119,561	119,561
Lloyds TSB	-	-	-	-	25,000	25,000
Active Essex	-	-	-	-	4,390	4,390
ECC - Infection Control Grant	-	-	-	-	8,407	8,407
MHCLG - Together we can	-	226,526	226,526	-	255,221	255,221
MHCLG - COVID19 - Emergency Support Fund (EVIE lifeline)	-	-	-	-	234,316	234,316
MHCLG - COVID19 - Emergency Support Fund	-	-	-	-	5,146	5,146
ECF - COVID Response	-	-	-	-	5,000	5,000
Neighbourly Fund	-	-	-	-	400	400
PFCC - COVID Funds	-	-	-	-	5,268	5,268
ECC - HSF Cost	-	14,265	14,265	-	-	-
ECC/CBC Winter COVID Grant	-	1,000	1,000	-	-	-
ECC - DA Act	-	18,635	18,635	-	-	-
Community:-						
EIDAS	989,085	-	989,085	990,864	-	990,864
PFCC - COVID Funds	-	-	-	-	100,596	100,596
Community 360 DART Grant	-	12,600	12,600	-	-	-
PFCC - Victim Fund Uplift Grant	-	69,028	69,028	-	-	-
PFCC - MoJ IDVA Fund	-	84,900	84,900	-	-	-
ECC - Infection Control Grant	-	-	-	-	1,639	1,639
Community 360 Family Funding Grant	-	1,000	1,000	-	-	-
MHCLG - Together we can	-	96,678	96,678	-	56,286	56,286
ECC - DA Act	-	4,615	4,615	-	-	-
Essex Community Fund (Tampon Tax)	-	-	-	-	9,000	9,000
ECC - Emergency Welfare Support	-	-	-	-	10,000	10,000
Stansted Airport Community Trust Fund Uttlesford	-	-	-	-	12,500	12,500
NHS Training	-	-	-	-	6,600	6,600
Children & Young People:-						
BBC Children in Need (2018-1492/SE)	-	29,999	29,999	-	43,804	43,804
BBC Children in Need (2020-3151/SE)	-	-	-	-	2,750	2,750
BBC Children in Need (2020-4218/SE)	-	39,578	39,578	-	39,000	39,000
PFCC - COVID Funds	-	-	-	-	3,011	3,011
MHCLG - Together we can	-	130,790	130,790	-	108,493	108,493
ECC - Infection Control Grant	-	-	-	-	454	454
ECF - Co-op	-	-	-	-	4,750	4,750
PFCC - MoJ IDVA Fund	-	28,300	28,300	-	-	-
ECC - DA Act	-	31,750	31,750	-	-	-
Big Give	-	700	700	-	-	-
Big Give	-	26,834	26,834	-	-	-
ECF YPVA	-	-	-	-	15,000	15,000
	<u>1,326,612</u>	<u>817,198</u>	<u>2,143,810</u>	<u>1,311,905</u>	<u>1,076,592</u>	<u>2,388,497</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	99	355
	<u> </u>	<u> </u>

7 Income from Coronavirus Job Retention Scheme

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	1,363	14,858
	<u> </u>	<u> </u>

Income represents amounts received from the coronavirus job retention scheme.

THE NEXT CHAPTER (EAST OF ENGLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities	Refuge Community		Children & Young People		Total 2022		Refuge Community		Children & Young People		Total 2021	
	2022	£	2022	£	£	£	2021	£	2021	£	2021	£
Staff costs	312,279		791,006		1,362,894		330,265		183,418		1,176,283	
Recruitment and promotion	-		1,084		10,711		-		1,890		2,111	
Professional fees	(12,444)		4,905		(7,539)		18,771		-		18,771	
Travel and motor expenses	1,048		2,420		11,316		832		895		2,420	
Premises expenditure	158,229		11,633		169,862		156,219		5,708		162,097	
Other direct project costs	78,030		18,636		104,946		243,781		21,954		271,705	
	537,142		829,684		1,652,190		749,868		192,141		1,633,387	
Share of support costs (see note 9)	106,454		164,414		328,827		81,292		162,874		289,297	
Share of governance costs (see note 9)	2,921		4,512		8,991		2,133		4,274		7,592	
	646,517		998,610		1,990,008		833,293		238,457		1,930,276	
Analysis by fund												
Unrestricted funds - general	327,477		683,222		1,060,748		305,002		711,530		1,103,960	
Restricted funds	319,040		315,388		929,260		528,291		146,996		826,316	
	646,517		998,610		1,990,008		833,293		238,457		1,930,276	

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	239,920	925	240,845	212,799	12	212,811
Depreciation	3,516	-	3,516	(556)	-	(556)
Premises expenditure	6,321	-	6,321	6,184	-	6,184
Communications	25,231	-	25,231	-	-	-
IT costs	30,773	-	30,773	52,154	-	52,154
Legal & Professional	1,796	-	1,796	8,036	-	8,036
Other	21,270	-	21,270	10,680	-	10,680
Audit fees	-	7,320	7,320	-	7,080	7,080
General meeting costs	-	246	246	-	500	500
Governance costs heading 4	-	500	500	-	-	-
	<u>328,827</u>	<u>8,991</u>	<u>337,818</u>	<u>289,297</u>	<u>7,592</u>	<u>296,889</u>
Analysed between						
Charitable activities	<u>328,827</u>	<u>8,991</u>	<u>337,818</u>	<u>289,297</u>	<u>7,592</u>	<u>296,889</u>

The Charity initially identifies the costs of its support and governance functions. The governance and support costs are then apportioned between the charitable activities undertaken in line with the staff costs allocated to each activity.

Governance costs includes payments to the auditors of £6,930 (2021- £6,600) for audit fees.

10 Trustees

During the year one trustee (2021: one) was reimbursed for expenses totalling £60 (2021: £12). Costs incurred were for printing equipment.

None of the Trustees received any remuneration during the year.

Trustee indemnity insurance totalling £445 (2021: £445) was paid on behalf of the Trustees during the year.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	63	56
	<u>63</u>	<u>56</u>
Employment costs	2022	2021
	£	£
Wages and salaries	1,448,220	1,262,131
Social security costs	119,374	98,097
Other pension costs	36,145	28,866
	<u>1,603,739</u>	<u>1,389,094</u>

During the year there was one employee (2021: nil) whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Toys and play equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2021	-	161,356	5,000	33,194	199,550
Additions	335,000	-	-	-	335,000
	<u>335,000</u>	<u>161,356</u>	<u>5,000</u>	<u>33,194</u>	<u>534,550</u>
At 31 March 2022	335,000	161,356	5,000	33,194	534,550
Depreciation and impairment					
At 1 April 2021	-	148,085	5,000	33,194	186,279
Depreciation charged in the year	1,675	5,532	-	-	7,207
	<u>1,675</u>	<u>153,617</u>	<u>5,000</u>	<u>33,194</u>	<u>193,486</u>
At 31 March 2022	1,675	153,617	5,000	33,194	193,486
Carrying amount					
At 31 March 2022	333,325	7,739	-	-	341,064
	<u>333,325</u>	<u>7,739</u>	<u>-</u>	<u>-</u>	<u>341,064</u>
At 31 March 2021	-	13,271	-	-	13,271
	<u>-</u>	<u>13,271</u>	<u>-</u>	<u>-</u>	<u>13,271</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	133,107	137,325
Prepayments and accrued income	16,499	12,456
	<u>149,606</u>	<u>149,781</u>

14 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	18,783	8,130
Other creditors	4,419	10,275
Accruals and deferred income	37,732	54,147
	<u>60,934</u>	<u>72,552</u>

15 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £36,145 (2021 - £28,866).

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020	Movement in funds		Balance at 1 April 2021	Movement in funds		Balance at 31 March 2022
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
ECF (Tampon Tax)	-	9,000	(9,000)	-	-	-	-
Lloyds TSB	-	25,000	(25,000)	-	-	-	-
MHCLG (together we can)	-	420,000	(370,132)	49,868	453,994	(492,861)	11,001
MHCLG - COVID Funding - EVIE Lifeline	-	234,316	(234,316)	-	-	-	-
MHCLG - COVID Funding - Next Chapter Lifeline	-	5,146	(5,146)	-	-	-	-
ECC - Infection control	-	10,500	(10,500)	-	-	-	-
ECC - COVID Welfare Fund	-	10,000	(4,242)	5,758	-	(5,758)	-
Active Essex	-	4,390	(40)	4,350	-	(1,864)	2,486
Neighbourly Fund	-	400	(400)	-	-	-	-
BBC Children In Need (2020-4218/SE)	-	39,000	(4,544)	34,456	39,578	(74,034)	-
BBC Children In Need (2020-3151/SE)	-	2,750	-	2,750	-	(688)	2,062
BBC Children In Need (2018-1492/SE)	-	43,804	(39,999)	3,805	29,999	(33,804)	-
ECF (COVID Response)	-	5,000	(753)	4,247	-	(4,247)	-
ECF (CO-OP)	-	4,750	(1,976)	2,774	-	(1,305)	1,469
Big Choice - Digital Capacity Grant	-	-	-	-	700	-	700
Big Choice Women and Girls Match Fund	-	-	-	-	26,835	-	26,835
MHCLG	-	119,561	(13,193)	106,368	-	(73,500)	32,868
Police, Fire and Crime Commissioner	-	108,875	(107,075)	1,800	-	(900)	900
Police, Fire & Crime Commissioner - Victim Fund	-	-	-	-	69,028	(69,028)	-
Police, Fire & Crime Commissioner - MoJ IDVA Fund	-	-	-	-	113,200	(68,606)	44,594
Community 360 DART Programme	-	-	-	-	12,600	(3,900)	8,700
Community 360 - Family Funding Grant	-	-	-	-	1,000	(1,000)	-
ECC - HSF Funds	-	-	-	-	14,265	(14,265)	-
ECC - DA Funding	-	-	-	-	55,000	(55,000)	-

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16	Restricted funds					(Continued)
	ECC/CBC - Winter COVID Fund			1,000	(1,000)	-
	ECF - YPVA		15,000	-	(15,000)	-
	Stansted Airport Community Trust Fund - Uttlesford	-	12,500	-	(12,500)	-
	NHS Training	-	6,600	-	-	6,600
		-	1,076,592	(826,316)		
				250,276	(929,260)	138,216

ECF (Tampon Tax): To run support programmes for women affected by domestic abuse in North Essex.

Lloyds TSB: salary and on costs of a refuge support worker and contribution to volunteers' expenses.

MHCLG (Together we can): support victims of domestic abuse.

MHCLG (COVID 19 Emergency Fund): Two grants were provided, one as part of the EViE Lifeline project which including funding for two other domestic abuse charities. The other (Next Chapter lifeline) was just for Next Chapter. All grants provided supported victims of domestic abuse throughout the pandemic.

ECC infection control: funding to support infection control measures in our refuges.

ECC Covid Welfare Fund: funding to support the welfare of our clients.

Active Essex: Funding Next Chapter Running Club.

Neighbourly Fund: micro grant towards providing food for residents in refuge.

BBC Children in Need (2020-4218/SE): Funding towards Young Persons Violence Advisors (YPVA).

BBC Children in Need (2020-3151/SE): Funding towards a new family room in the refuge.

BBC Children In Need (2018-1492/SE): support for children and young people affected by domestic violence, including pre-school children, after school activities and one to one support to improve their mental health, self-esteem and to feel safer.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

(Continued)

ECF (Covid Response): funding to help support women who have experienced domestic abuse and addiction.

ECF (Co-Op): To fund resources for young people who have experienced domestic abuse.

Big Choice (Digital Capacity Grant): Funding provided to supplement the womens and girls match fund to support digital capacity (training, advertising etc)

Big Choice (Women and Girls Match Fund): Funding provided by way of donations with match funding to support costs of delivering programmes and other activities for children and young people.

MHCLG: funding to support victims of domestic abuse.

Police, Fire and Crime Commissioner: to fund the delivery of services for Domestic Abuse and Sexual Violence Services.

Community 360 (DART Programme): Funding for Domestic Abuse Resettlement Team (DART)

Community 360 – Family Funding: Funding provided to support clients in need of additional financial support.

ECC (HSF Funds): Funding from Household Support Fund toward energy costs.

ECC (DA Funding): Funding provided to bolster existing support within safe accommodation for both adults and children.

ECC / CBC - Winter COVID funds: To support families with children and individuals with the costs of Food, Fuel (gas, electric. water) and Associated costs.

ECF (Young Persons Violence Advisor - YPVA): Funding for a YPVA post.

Stansted Airport Community Trust Fund – Uttlesford: funding in the Uttlesford district for additional community DAP resource.

NHS Training: funding for delivery of training within GP surgeries.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Resources expended	Transfers	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Budget support fund	-	-	155,000	155,000	(100,196)	156,747	211,551
Building maintenance fund	25,000	(9,830)	-	15,170	-	-	15,170
Womens Resource Centres (formerly Fixed asset replacement fund)	170,000	-	100,000	270,000	-	(155,000)	115,000
Depreciation fund	-	-	4,708	4,708	(2,852)	335,000	336,856
IT reorganisation fund	30,000	-	-	30,000	-	-	30,000
Rebranding fund	10,000	-	-	10,000	-	-	10,000
Childrens and Young People	50,000	-	-	50,000	-	45,000	95,000
Recovery Refuge	50,000	-	7,000	57,000	-	73,500	130,500
Saskia's Legacy	-	-	5,428	5,428	-	(5,428)	-
Client counselling	-	-	20,000	20,000	-	-	20,000
	335,000	(9,830)	292,136	617,306	(103,048)	449,819	964,077

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Designated funds

(Continued)

The Building maintenance fund is split between a CCTV and Fob system and new gates for the Old House.

The Women's Resource Centres is in place to consider future changing premises requirements. The balance at the year end is for fit out and year one costs of the new building.

The IT reorganisation fund of is set aside for IT costs.

The Rebranding fund is held for any one off promotional work outside of the main budget.

The Children's and Young Peoples fund of £95,000 is set aside to meet any unforeseen costs during the transition period.

The Recovery Refuge fund has been proposed to invest in the service and meet any changing funding issues.

Budget Support Fund is set aside to meet budget pressures arising from increasing costs or loss or uncertainty of income. We have already budgeted to use some of this in 2022/23.

Saskia's Legacy is set aside to ensure that funds left to Next Chapter are used for a specific purpose in line with the legacy. This has now been transferred to pay for new building costs.

Clients Counselling is set aside to fund client counselling costs.

Depreciation Fund is provided to pay for future years depreciation charges. This now includes our new building.

It is estimated that designated funds will be expended by 2024, however the depreciation reserve will be used over the life of the assets.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	341,064	-	-	341,064
Current assets/(liabilities)	110,058	964,077	138,215	1,212,350
	<u>451,122</u>	<u>964,077</u>	<u>138,215</u>	<u>1,553,414</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Operating lease commitments

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

	2022	2021
	£	£
Within one year	167,581	128,512
Between two and five years	558,591	512,332
In over five years	103,785	222,430
	<u>829,957</u>	<u>863,274</u>

20 Related party transactions

Other than the transactions with Trustees disclosed in note 11, there were no disclosable related party transactions in the year.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	<u>139,705</u>	<u>134,801</u>

21 Analysis of changes in net funds

The charitable company had no debt during the year.

22 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	193,378	548,951
Adjustments for:		
Investment income recognised in statement of financial activities	(99)	(355)
Depreciation and impairment of tangible fixed assets	7,207	6,266
Movements in working capital:		
Decrease/(increase) in debtors	175	(124,635)
(Decrease)/increase in creditors	(11,618)	41,822
(Decrease) in deferred income	-	(61,499)
Cash generated from operations	<u>189,043</u>	<u>410,550</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

23 Non-audit services provided by auditor

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities are that, in common with many charities of our size and nature we use our auditor to assist with the preparation of the accounts.

Accounts

Charity Registration No. 1058295

Company Registration No. 02266883 (England and Wales)

THE NEXT CHAPTER (EAST OF ENGLAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE NEXT CHAPTER (EAST OF ENGLAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K Williams	
	Ms S Taylor	(Appointed 16 April 2020)
	Ms S Stephens	(Appointed 1 September 2020)
	Ms HFM Smart	(Appointed 16 April 2020)
	Ms KD Caldwell	(Appointed 16 April 2020)
	Ms E Regan	(Appointed 28 April 2021)
	Ms C Cussell	(Appointed 12 August 2021)
Charity number	1058295	
Company number	02266883	
Registered office	PO Box 40 Colchester Essex CO1 2XJ	
Auditor	Whittles Whittle & Partners LLP The Old Exchange 64 West Stockwell Street Colchester Essex CO1 1HE	
Bankers	NatWest 25 High Street Colchester Essex CO1 1DG	

THE NEXT CHAPTER (EAST OF ENGLAND)

CONTENTS

	Page
Trustees' report	1 - 8
Statement of Trustees' responsibilities	9
Independent auditor's report	10 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 33

THE NEXT CHAPTER (EAST OF ENGLAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021. The report meets the requirements for a directors' report for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- to provide for the relief of need, hardship or distress among adults, particularly but not limited to women, and children who have suffered or who are in fear of suffering domestic abuse and
- to undertake research and promote education into the causes of domestic abuse and to disseminate the useful results of such research

Our values

Integrity: We are open, honest and fair in everything we do and everyone we work with. People trust us to do the right things for the right reasons.

Respect: We value the diversity and uniqueness of all individuals and families. We listen and believe our service-users and strive to always walk with them on their journey with us.

Courage: We understand and value the courage it takes to work with us and for us. We strive to act at all times with courage; challenging injustices and enabling the voices of our survivors to be heard.

Pride in doing a good job: Delivering the very best in all we do and holding ourselves accountable for the outcomes.

Innovation: We strive to find new ways to break the cycle of domestic abuse by supporting research, developing best practice and influencing decision-making at the highest possible level.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake for the purposes of public benefit.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2021

Our services

Next Chapter provides emergency accommodation for women and children fleeing domestic abuse. In addition, our specialist recovery refuge supports women who are fleeing domestic abuse and have the additional complexity of requiring drug or alcohol recovery support. The nature of this complexity means that these women are excluded from all other domestic abuse refuges. This type of work requires expert specialist support, so we work in partnership with Open Road (registered charity no. 1019915), Essex Specialist Treatment and Recovery Service (STaRS) and other organisations to provide specialist services.

Outreach domestic abuse services are also provided in the community to women, men and children by our experienced teams of practitioners, and includes safety planning, advice, guidance, regular support, signposting and group programmes.

Next Chapter covers the areas of Colchester, Tendring, Braintree, Chelmsford, Maldon and Uttlesford, with drop-in services available in many partner community locations. We have also secured our own community outreach base in Colchester which is separate from our refuge locations. We work with Compass who provide our helpline and referral service, alongside Changing Pathways who provide the domestic abuse services to the West and South of Essex.

Our reshaped Children and Young People's service supports families, children and young people in the community as well as working with our families in refuge to help them overcome the domestic abuse they have experienced. We use play therapy and counselling for children who have experienced domestic abuse in their home environment.

Next Chapter is committed to ensuring that our service is fully inclusive in meeting the needs of all service users.

We recognise that families come from a wide range of backgrounds with individual needs, beliefs and values. Some families experience social exclusion, severe hardship; discrimination and prejudice because of their ethnicity, disability and/or ability, the languages they speak, their religious or personal beliefs, their sexual orientation or marital status. Some women are discriminated against because of their pregnancy and maternity status, or additional complex needs. We understand that all these factors can affect the well-being of families and may adversely impact on their lives.

Volunteers are essential to our service and we sincerely thank all of the women who continue to assist us in many ways.

We have started to use social media to engage with supporters of the organisation and the general public.

Facebook	@thenextchaptereast
Twitter	@surviving_DA
Instagram	next_chapter123

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

We are extremely proud of our staff and their dedication and passion for their work. In 2020/21 they have been outstanding in their ability to respond to the significantly increased demand as a result of Covid-19 whilst maintaining a high level of service to our clients despite the lockdown and social distancing challenges brought about by the global pandemic.

Adult services

During 2020/21 we received 2,346 (1,962 in previous year) referrals to our services and we are very proud to report that 99% of clients that contacted us were responded to within 48 hours, with the majority of those being contacted within 24 hours.

38 women and 60 children were accommodated and supported in our family refuge, and 42 women were supported in our recovery refuge.

The risk level of referrals as they entered our service was 895 high, 1093 medium and 358 standard. Therefore, not only have we seen an increase in referrals, but the proportion who are classed as high risk has increased from 27% to 38%.

We received 463 self-referrals with the majority of our professional referrals coming from the Police, social care and other health related services. 904 referrals came to us via Compass who operate the County-wide triage service for all referrals for domestic abuse support.

80% of our clients said that their physical and or mental health had improved considerably as a result of their support from Next Chapter.

Children and Young People's Services

Our Children and Young People's Services have been remodelled during the last year. This has clearly been a challenging time to expand our services, however, we have worked with over 500 clients in the last year, including 182 children who we have directly supported. On average all directly supported children received an average of 6 sessions.

Services are delivered in different ways depending on the situation. This includes: 1:2:1 sessions, group work (TRIBE and Hand in Hand recovery programmes), healthy relationship workshops and tailored group and 1:2:1 sessions with children living in the family refuge as well as early intervention Healthy Relationships workshops in junior and secondary school settings.

We have delivered "Hand in Hand" our 10 week programme for mothers, It helps clients understand how domestic violence affects them as parents and how it affects their children. It empowers, supports and develops further understanding of their role as a mother in addressing the needs of their children and young people.

Partnerships

We have worked hard to develop new partnerships and enhance existing ones across all the geographical areas we work in. This has resulted in Next Chapter being well known and respected as domestic abuse experts amongst professionals in the community and increasing referrals reflect this.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

As with all organisations, the COVID19 pandemic had an impact on the financial position of the organisation. However, the impact on costs from demands on our services and additional costs in delivering services have been met by increased income from specific grant funding and the incredible generosity of our supporters and the public. We have all been truly touched and grateful for all the funding we have received from the public during the last year and this has helped us to support many clients in our refuges and our community clients.

The commissioned work from Essex County Council and the Police, Fire and Crime Commissioner provides us with a greater degree of longer-term security in relation to our funding for our adult services. Some of our other key services remain with the challenge of being funded by short-term, project-specific grant funding – these principally being the top-up funding to enable our Recovery Refuge and for our Children and Young People's Service, as well as our hugely successful Housing Domestic Abuse Project. In the last year we were successful in securing funding for these services from the Government (MHCLG), Children in Need and Essex Community Foundation.

We would like to thank all our funders who have worked with us to enable us to utilise funding in the most efficient way, which in some cases has enabled us to carry forward the income into the next financial year and provide our vital services for a longer period of time.

The Trustee Board has recognised that the organisation has grown considerably over the past 2 years and alongside this we have an increased security around our funding for this and future years. As a result, the Trustees continue to review the appropriate level of reserves, alongside the use of designated funds to support priority areas of activity and provide future security and contingency for these areas.

In total, our unrestricted reserves have increased by £299,000 to £1,109,760. Of this increase £288,000 relates to designated reserves. This change is commensurate with the increased size and turnover of the charity and reflects the Board's approach to planning for the longer term by ensuring we plan ahead for future costs. The Board agreed to increase our designated funds from £335,000 to £617,000. This increase includes a further £100k to support our aim to address a need for new or amended premises to meet our changing requirements. We hope to be able to use these funds in 2021/22.

Other contributions to reserves reflect funding set aside in this year to meet costs which have either been delayed in the current year or to help support our 2021/22 and future years budget. We are pleased that the current level of general unrestricted funds of £492,000 reserves exceeds the level determined by the board of a minimum of £250,000. The Board are actively considering significant investment in new assets, mostly to be funded from our designated funds, however, we recognise that we need to hold funds to manage this investment in our services. We are holding £250,000 in restricted funds at the end of March 2021. This reflects funding received in 2020/21 which, due in the most part to the impacts of the pandemic, we have not been able to fully spend in 2020/21. This is all committed to activities in 2021/22.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2021

Risk management

The trustees confirm that major risks have been reviewed and systems and procedures have been established to manage those risks. A revised Risk Register has been drafted and this is considered by the Board on a regular basis. This analyses risks in the following areas:-

- Governance
- Strategic
- Regulatory and Compliance
- Financial
- Premises
- Operational

The Board currently considers that the main risks facing the Charity are:-

Ongoing Impact of COVID-19. Whilst financially the Charity has been well placed to respond to financial pressures arising from the pandemic, the COVID-19 virus has affected operational issues. Steps have been taken to minimise risks and we have continued to review procedures and processes and follow Government guidance.

Trustee Board. There have been changes to the Trustee Board with several new trustees joining since April 2020, including a new Chair and Treasurer. An exercise to review the skills of the Board and to identify any 'gaps' has been undertaken and the Board has taken action to recruit new trustees.

Sustainable Income. The new EIDAS contract has brought a degree of certainty to funding many of our services. However, the Board is aware of the need to take steps to ensure that other services such as our Recovery Refuge and Children and Young People teams can continue to operate. The decisions made to allocate funds to designated reserves to support these areas help to mitigate this risk and we continue to seek secure funding to deliver our services.

Organisational capacity Following a restructure of the Senior Leadership Team to provide greater capacity and resilience, the board recognises that the continuing growth of the organisation requires further investment in strategic and leadership capacity.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods

As detailed in our achievements and performance section, we are delighted to have successfully completed the second year of the Essex Integrated Domestic Abuse Services contract and have worked hard with the commissioners to respond to the challenges brought by Covid-19 both for us as an organisation but also in relation to the impact on the people we support, which has led to a significant increase in the number of referrals over the year.

The contract has a remaining minimum term of 3 years, with the option to extend for a further 2 individual years, providing the potential of 5 years future funding. With the contract covering the support element of 12 of our 21 refuge units, the community Domestic Abuse Practitioner (DAP) led services for standard and medium risk and the Independent Domestic Violence Advisor (IDVA) led services for high-risk victims, this provides some medium-term security for the organisation to continue providing vital domestic abuse services to adults across our geographic area.

The further funding achieved from the MHCLG, in partnership with Colchester Borough Council, Tendring District Council, Braintree District Council, Maldon District Council and Chelmsford Council has enabled us to continue with our specialist recovery refuge accommodation with associated specialist support, in partnership with Open Road. We know from our own experience of the changing nature of abuse and the circumstances that are presented to us as well as national research around need and provision, that there is a growing need and demand for these services of which there is a lack of provision nationally. Funding has been extended for the whole of 2021/22 and this also helps to fund:-

- Our Children and Young People's service which we have reshaped to provide a focus around delivering support to children and young people in the community.
- Domestic Abuse Housing Project – this is a time-limited project focused on working closely with housing partners to create greater shared understanding and learning in relation to the housing-based challenges that our clients face when seeking to flee domestic abuse. Funding has been secured to continue this work for the whole of 2021/22.

During 2020/21 we secured additional funding from Children in Need and Essex Community Foundation to support the expansion of this support to include specialist young person's violence advisors and further funding has now been secured from Children in Need in 2021 which will continue to help fund some of these resources for 3 years.

The Police and Crime Commissioner for Essex has also confirmed funding for additional resources (IDVA, and Duty and Childrens IDVA) for 2021/22 of c£182k. In addition, we will receive a further c£137k in 2022/23 for this work.

In summary, we have been successful in securing additional funding to continue to deliver services in 2021/22 and beyond. We also continue to actively work with our partners and funders to identify opportunities to secure funding for our essential services and to fill any identified gaps in service where we can evidence the need using feedback from our clients and our practitioners.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charity is incorporated in England and Wales and is governed by a Board of Trustees who constitute the membership in terms of the Companies Act.

The charitable company is limited by guarantee, incorporated on 13 June 1988, with the registered number 02266883.

The company was established under a Memorandum of Association which defined the objects and powers. The company is governed by its Articles of Association.

The charitable company registered with the Charity Commission on 26 September 1996 with the registered number 1058295.

The address of the registered office, which is also the principal office is PO Box 40, Colchester, Essex, CO1 2XJ.

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:

Mr RKSPD Doyle	(Resigned 18 June 2020)
Ms K Williams	
Ms FC Rigo	(Resigned 18 November 2020)
Ms J Ronayne	(Resigned 16 June 2021)
Ms S Taylor	(Appointed 16 April 2020)
Ms S Stephens	(Appointed 1 September 2020)
Ms HFM Smart	(Appointed 16 April 2020)
Ms KD Caldwell	(Appointed 16 April 2020)
Ms E Regan	(Appointed 28 April 2021)
Ms C Cussell	(Appointed 12 August 2021)

Trustees are recruited to provide the skills needed by the Board. We advertise vacancies on our website, via REACH volunteering, Community 360 and LinkedIn.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Management

The trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Ms Beverley Jones and the Senior Leadership Team.

Policies and procedures for induction and training of trustees

Trustees are provided with an induction into the organisation in relation to our services, their responsibilities as Trustees and the expectations of the role and the organisation undertakes a check with the Disclosure & Barring Service (DBS) in accordance with the organisations policies and procedures. They are provided with key policies relating to safeguarding, data protection, code of conduct & financial regulations. New trustees are expected to undertake mandatory online safeguarding training and any other training or learning needs that are identified as relating to their position on the board. New trustees are also provided with key documentation around their role and responsibility as a trustee and key organisational documentation such as financial reports, our risk register and business continuity plan as well as current business plans.

THE NEXT CHAPTER (EAST OF ENGLAND)

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

FOR THE YEAR ENDED 31 MARCH 2021

Arrangements for setting pay and remuneration of key management personnel and any criteria used

The salary for the role of CEO is set by the Trustee Board, with the Senior Leadership Team level of remuneration recommended to the Trustee Board by the CEO. The setting of pay and remuneration for these key management personnel take into account:

- a. the purposes, aims and values of Next Chapter and our beneficiary needs
- b. the types of skills, experiences and competencies that Next Chapter needs from its senior staff, the specific scope of these roles and the link to pay
- c. our current business plan and how the implementation of this plan may affect the number of senior staff it needs to employ or recruit and the nature of these roles
- d. our ability to pay – this includes the cost to Next Chapter of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries
- e. appropriate available information on pay policies and practices in other organisations that can help make the decision on whether a level of pay is fair and reasonable
- f. the nature of the wider 'employment offer' they can make to potential employees, where pay is one part of a package that includes personal development, personal fulfilment and association with the public benefit delivered
- g. the charity's track record in attracting and retaining committed and motivated employees
- h. the likely impact on and views of beneficiaries, donors, funders, volunteers and potential volunteers, where appropriate
- i. the relationship between the policy and practice for the pay of senior staff and that of the charity's whole workforce, where we ensure that the ratio of senior staff to lowest paid staff does not exceed 1:5 (the ratio is currently 1:3)

Auditor

Whittles were appointed as auditor to the company and resolution was passed at the Annual General Meeting on 21 October 2021 to re-appoint them for 2021/22.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Ms KD Caldwell

Chair of Trustees

Dated: 21 October 2021

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees, who are also the directors of The Next Chapter (East of England) for the purpose of company law, are responsible for preparing the Trustees' Annual 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 charitable company 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinion

We have audited the financial statements of The Next Chapter (East of England) (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2021 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 charitable company 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 the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, 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 charitable company'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, except to the extent otherwise explicitly stated in our report, 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.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company 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 charitable company'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

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 NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

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:

- We made enquiries of management, and the Board, including:
 - how they have identified, evaluated and complied with laws and regulations and whether they were aware of any instances of non-compliance;
 - their process for detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - which internal controls have been established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity. These include, but are not limited to, compliance with the Companies Act 2006, UK GAAP, and Charities SORP.
- In addition, the Charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: employment law and data protection. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of Those Charged with Governance and other management and inspection of regulatory and legal correspondence if any.
- We considered management's incentives and opportunities for fraudulent manipulation of the financial statements (including revenue recognition and the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial results and management bias in accounting estimates.

Audit response to risks identified

- The Senior Statutory Auditor has assessed and concluded that the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations
- We reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- We made enquiries of the Board and management;
- We read minutes of meetings of those charged with governance;
- We reviewed grant documentation from funders to ensure the classification between restricted and unrestricted was correctly applied;
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; considered completeness of related party transactions; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Rachel Skells BA FCA (Senior Statutory Auditor)
for and on behalf of Whittles

21 October 2021

Chartered Accountants
Statutory Auditor

Whittle & Partners LLP
The Old Exchange
64 West Stockwell Street
Colchester
Essex
CO1 1HE

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	4	73,467	-	73,467	20,018	-	20,018
Charitable activities	6	1,311,905	1,076,592	2,388,497	1,354,530	387,861	1,742,391
Total other income	5	2,050	-	2,050	2,253	-	2,253
Investments	7	355	-	355	1,167	-	1,167
Income from Coronavirus Job Retention Scheme	8	14,858	-	14,858	-	-	-
Total income		<u>1,402,635</u>	<u>1,076,592</u>	<u>2,479,227</u>	<u>1,377,968</u>	<u>387,861</u>	<u>1,765,829</u>
<u>Expenditure on:</u>							
Charitable activities	9	<u>1,103,960</u>	<u>826,316</u>	<u>1,930,276</u>	<u>964,963</u>	<u>387,861</u>	<u>1,352,824</u>
Net income for the year/ Net movement in funds		298,675	250,276	548,951	413,005	-	413,005
Fund balances at 1 April 2020		<u>811,085</u>	<u>-</u>	<u>811,085</u>	<u>398,080</u>	<u>-</u>	<u>398,080</u>
Fund balances at 31 March 2021		<u><u>1,109,760</u></u>	<u><u>250,276</u></u>	<u><u>1,360,036</u></u>	<u><u>811,085</u></u>	<u><u>-</u></u>	<u><u>811,085</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE NEXT CHAPTER (EAST OF ENGLAND)

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		13,271		14,830
Current assets					
Debtors	14	149,781		25,146	
Cash at bank and in hand		1,269,536		863,338	
		<u>1,419,317</u>		<u>888,484</u>	
Creditors: amounts falling due within one year	15	(72,552)		(92,229)	
Net current assets			1,346,765		796,255
Total assets less current liabilities			<u>1,360,036</u>		<u>811,085</u>
Income funds					
Restricted funds	18		250,276		-
<u>Unrestricted funds - general</u>					
Designated funds	19	617,306		335,000	
General unrestricted funds		<u>492,454</u>		<u>476,085</u>	
			1,109,760		811,085
			<u>1,360,036</u>		<u>811,085</u>

The financial statements were approved by the Trustees on 21 October 2021

Ms KD Caldwell
Trustee

Company Registration No. 02266883

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	25		410,550		445,664
Investing activities					
Purchase of tangible fixed assets		(4,707)		-	
Interest received		355		1,167	
Net cash (used in)/generated from investing activities			(4,352)		1,167
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			406,198		446,831
Cash and cash equivalents at beginning of year			863,338		416,507
Cash and cash equivalents at end of year			1,269,536		863,338

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Change in accounting policy

The Charities Statement of Recommended Practice (FRS 102) (effective 1 January 2019) requires income recognition in relation to grants using the performance method. This has resulted in a change of accounting policy in the year which has led to all the income relating to the grants received in the year by the charity being included as income and consequently there is no deferred income creditor at the year end.

2 Accounting policies

Charity information

The Next Chapter (East of England) is a private company limited by guarantee incorporated in England and Wales. The registered office is PO Box 40, Colchester, Essex, CO1 2XJ.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, 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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

2.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company 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.

The coronavirus pandemic has significantly disrupted individuals' personal lives and businesses' economic prospects in the UK and across the globe. The UK entered lockdown in March 2020 and some restrictions and social distancing provisions remain in place.

In overall financial terms, the charity has not been negatively affected by COVID-19 and has continued to provide services as before.

2.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors 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.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

2 Accounting policies

(Continued)

2.4 Incoming resources

Income is recognised when the charitable company 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 charitable company 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.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2.5 Resources expended and allocation of support costs

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

Expenditure is classified under the following activity headings:-

-Costs of raising funds comprises costs of seeking donations, legacies and grants and their associated support costs.

-Expenditure on charitable activities includes the costs directly associated with carrying out activities to provide crisis accommodation for women and their children, who have been made homeless as a result of abuse at the hands of their partner. It aims to promote the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities.

Cost have been apportioned in relation to staff costs absorbed in each area.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Accounting policies

(Continued)

2.6 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:

Fixtures and fittings	25% straight line
Motor vehicles	33% straight line
Toys and play equipment	25% straight line

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 net income/ (expenditure) for the year.

2.7 Impairment of fixed assets

At each reporting end date, the charitable company 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).

2.8 Financial instruments

Basic financial assets

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt.

Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital.

Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions.

2.9 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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

2.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Critical accounting estimates and judgements

In the application of the charitable company'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.

The judgements that the trustees have made that have the most significant effect on the amounts recognised in the financial statements are determining whether there are indicators of impairment of the Charity's tangible assets. The factors taken into consideration when making the judgements include the economic benefits the assets will provide to the charity.

The Trustees have not made any material estimates in relation to these financial statements.

4 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and legacies	73,467	19,922
Other	-	96
	<u>73,467</u>	<u>20,018</u>
Donations and legacies		
Donations	68,039	19,922
Legacies	5,428	-
	<u>73,467</u>	<u>19,922</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Total other income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising events	2,050	2,253

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Income from charitable activities

	General funds £	Restricted funds £	2021 £	General funds £	Restricted funds £	2020 £
Refuge:-						
Accommodation charges	321,041	-	321,041	355,231	-	355,231
MHCLG	-	119,561	119,561	-	89,481	89,481
Lloyds TSB	-	25,000	25,000	-	28,090	28,090
Active Colchester	-	4,390	4,390	-	-	-
ECC - Infection Control Grant	-	8,407	8,407	-	-	-
MHCLG - Together we can	-	255,221	255,221	-	-	-
MHCLG - COVID19 - Emergency Support Fund (EVIE lifeline)	-	234,316	234,316	-	-	-
MHCLG - COVID19 - Emergency Support Fund	-	5,146	5,146	-	-	-
ECF - COVID Response	-	5,000	5,000	-	-	-
Neighbourly Fund	-	400	400	-	-	-
PFCC - COVID Funds	-	5,268	5,268	-	-	-
Community Grant Fund	-	-	-	-	2,796	2,796
Community:-						
EIDAS	990,864	-	990,864	983,608	-	983,608
PFCC - COVID Funds	-	100,596	100,596	-	-	-
TDC Floating Support	-	-	-	-	23,118	23,118
ECC - Infection Control Grant	-	1,639	1,639	-	-	-
MHCLG	-	-	-	-	99,586	99,586
MHCLG - Together we can	-	56,286	56,286	-	-	-
DCLG	-	-	-	-	568	568
Essex Community Fund (Tampon Tax)	-	9,000	9,000	-	1,000	1,000
SETDAB	-	-	-	-	18,000	18,000
Community Grant Fund	-	-	-	-	5,126	5,126
ECC - Emergency Welfare Support	-	10,000	10,000	-	-	-
Stansted Airprot Community Trust Fund Uttlesford	-	12,500	12,500	-	-	-
NHS Training	-	6,600	6,600	-	-	-
Children & Young People:-						
BBC Children in Need (2018-1492/SE)	-	43,804	43,804	-	39,999	39,999
BBC Children in Need (2020-3151/SE)	-	2,750	2,750	-	-	-
BBC Children in Need (2020-4218/SE)	-	39,000	39,000	-	-	-
PFCC - COVID Funds	-	3,011	3,011	-	-	-
MHCLG - Together we can	-	108,493	108,493	-	-	-
ECC - Infection Control Grant	-	454	454	-	-	-
ECF - Co-op	-	4,750	4,750	-	-	-
Free Early Education Entitlement	-	-	-	15,691	-	15,691
Garfield Weston Foundation	-	-	-	-	6,667	6,667
CBC Voluntary Welfare Grant	-	-	-	-	33,148	33,148
MHCLG	-	-	-	-	28,615	28,615
Misc. Childrens funding	-	-	-	-	10,269	10,269
Community Grant Fund	-	-	-	-	1,398	1,398
ECF YPVA	-	15,000	15,000	-	-	-
	<u>1,311,905</u>	<u>1,076,592</u>	<u>2,388,497</u>	<u>1,354,530</u>	<u>387,861</u>	<u>1,742,391</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	355	1,167
	<u> </u>	<u> </u>

8 Income from Coronavirus Job Retention Scheme

	Unrestricted funds general 2021 £	Total 2020 £
Other income	14,858	-
	<u> </u>	<u> </u>

Income represents amounts received from the coronavirus job retention scheme.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Charitable activities

	Refuge Community		Children & Young People	Total 2021	Refuge Community		Children & Young People	Total 2020
	2021	2021	2021		2020	2020	2020	
	£	£	£	£	£	£	£	£
Staff costs	330,265	662,600	183,418	1,176,283	238,205	427,584	117,768	783,557
Recruitment and promotion	-	221	1,890	2,111	-	5,387	5	5,392
Professional fees	18,771	-	-	18,771	78	495	35	608
Travel and motor expenses	832	895	693	2,420	1,692	17,701	670	20,063
Premises expenditure	156,219	5,708	170	162,097	158,807	100	-	158,907
Other direct project costs	243,781	21,954	5,970	271,705	22,393	6,360	8,341	37,094
	<u>749,868</u>	<u>691,378</u>	<u>192,141</u>	<u>1,633,387</u>	<u>421,175</u>	<u>457,627</u>	<u>126,819</u>	<u>1,005,621</u>
Share of support costs (see note 10)	81,292	162,874	45,131	289,297	102,786	184,503	50,817	338,106
Share of governance costs (see note 10)	2,133	4,274	1,185	7,592	2,766	4,964	1,367	9,097
	<u>833,293</u>	<u>858,526</u>	<u>238,457</u>	<u>1,930,276</u>	<u>526,727</u>	<u>647,094</u>	<u>179,003</u>	<u>1,352,824</u>
Analysis by fund								
Unrestricted funds - general	305,002	711,530	87,428	1,103,960	406,360	499,696	58,907	964,963
Restricted funds	528,291	146,996	151,029	826,316	120,367	147,398	120,096	387,861
	<u>833,293</u>	<u>858,526</u>	<u>238,457</u>	<u>1,930,276</u>	<u>526,727</u>	<u>647,094</u>	<u>179,003</u>	<u>1,352,824</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Support costs

	Support costs £	Governance costs £	2021 Support costs £	Governance costs £	2020 £
Staff costs	212,799	12	212,811	251,354	251,543
Depreciation	(556)	-	(556)	2,443	2,443
Premises expenditure	6,184	-	6,184	4,697	4,697
IT costs	52,154	-	52,154	77,805	77,805
Bad and doubtful debts	-	-	-	1,807	1,807
Legal & Professional	8,036	-	8,036	-	-
Other	10,680	-	10,680	-	-
Audit fees	-	7,080	7,080	-	5,700
Legal and professional	-	-	-	-	445
Travel and motor expenses	-	-	-	-	2,690
General meeting costs	-	500	500	-	73
	<u>289,297</u>	<u>7,592</u>	<u>296,889</u>	<u>338,106</u>	<u>347,203</u>
Analysed between					
Charitable activities	<u>289,297</u>	<u>7,592</u>	<u>296,889</u>	<u>338,106</u>	<u>347,203</u>

The Charity initially identifies the costs of its support and governance functions. The governance and support costs are then apportioned between the charitable activities undertaken in line with the staff costs allocated to each activity.

Governance costs includes payments to the auditors of £6,600 (2020- £4,800) for audit fees.

11 Trustees

During the year one trustee (2020: five) was reimbursed for expenses totalling £12 (2020: £441). Costs incurred where for professional checks.

None of the Trustees received any remuneration during the year.

Trustee indemnity insurance totalling £445 (2020: £445) was paid on behalf of the Trustees during the year.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	56	44
	<u>56</u>	<u>44</u>
Employment costs	2021	2020
	£	£
Wages and salaries	1,262,131	946,056
Social security costs	98,097	67,504
Other pension costs	28,866	21,540
	<u>1,389,094</u>	<u>1,035,100</u>
	<u>1,389,094</u>	<u>1,035,100</u>

There were no employees (2020: nil) whose annual remuneration was £60,000 or more.

13 Tangible fixed assets

	Fixtures and fittings	Motor vehicles	Toys and play equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	156,648	5,000	33,194	194,842
Additions	4,708	-	-	4,708
	<u>161,356</u>	<u>5,000</u>	<u>33,194</u>	<u>199,550</u>
At 31 March 2021	161,356	5,000	33,194	199,550
Depreciation and impairment				
At 1 April 2020	141,818	5,000	33,194	180,012
Depreciation charged in the year	6,267	-	-	6,267
	<u>148,085</u>	<u>5,000</u>	<u>33,194</u>	<u>186,279</u>
At 31 March 2021	148,085	5,000	33,194	186,279
Carrying amount				
At 31 March 2021	13,271	-	-	13,271
	<u>13,271</u>	<u>-</u>	<u>-</u>	<u>13,271</u>
At 31 March 2020	14,830	-	-	14,830
	<u>14,830</u>	<u>-</u>	<u>-</u>	<u>14,830</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	137,325	15,895
Prepayments and accrued income	12,456	9,251
	<u>149,781</u>	<u>25,146</u>

15 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	16	-	61,499
Trade creditors		8,130	2,688
Other creditors		10,275	2,871
Accruals and deferred income		54,147	25,171
		<u>72,552</u>	<u>92,229</u>

16 Deferred income

	2021 £	2020 £
Arising from Deferred income	-	61,499
	<u>-</u>	<u>61,499</u>

17 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £28,866 (2020 - £21,540).

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£
ECF (Tampon Tax)	1,000	(1,000)	-	9,000	(9,000)	-
Lloyds TSB	28,090	(28,090)	-	25,000	(25,000)	-
DCLG	568	(568)	-	-	-	-
MHCLG (together we can)	-	-	-	420,000	(370,132)	49,868
MHCLG - COVID Funding - EVIE Lifeline	-	-	-	234,316	(234,316)	-
MHCLG - COVID Funding - Next Chapter Lifeline	-	-	-	5,146	(5,146)	-
ECC - Infection control	-	-	-	10,500	(10,500)	-
ECC - COVID Welfare Fund	-	-	-	10,000	(4,242)	5,758
Active Essex	-	-	-	4,390	(40)	4,350
Neighbourly Fund	-	-	-	400	(400)	-
BBC Children In Need (2020-4218/SE)	-	-	-	39,000	(4,544)	34,456
BBC Children In Need (2020-3151/SE)	-	-	-	2,750	-	2,750
BBC Children In Need (2018-1492/SE)	39,999	(39,999)	-	43,804	(39,999)	3,805
ECF (COVID Response)	-	-	-	5,000	(753)	4,247
CBC Voluntary Welfare Grant 2017-2018	33,148	(33,148)	-	-	-	-
ECF (CO-OP)	-	-	-	4,750	(1,976)	2,774
Garfield Weston Foundation	6,667	(6,667)	-	-	-	-
TDC Floating Support	23,118	(23,118)	-	-	-	-
MHCLG	217,682	(217,682)	-	119,561	(13,193)	106,368
Police, Fire and Crime Commissioner	-	-	-	108,875	(107,075)	1,800
Community Grant Fund	9,320	(9,320)	-	-	-	-
SETDAB	18,000	(18,000)	-	-	-	-
Children's Fund	10,269	(10,269)	-	-	-	-
ECF - YPVA	-	-	-	15,000	-	15,000
Stansted Airport Community Trust Fund - Uttlesford	-	-	-	12,500	-	12,500
NHS Training	-	-	-	6,600	-	6,600
	<u>387,861</u>	<u>(387,861)</u>	<u>-</u>	<u>1,076,592</u>	<u>(826,316)</u>	<u>250,276</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

(Continued)

ECF (Tampon Tax): To run support programmes for women affected by domestic abuse in North Essex.

Lloyds TSB: salary and on costs of a refuge support worker and contribution to volunteers' expenses.

MHCLG (Together we can): support victims of domestic abuse.

MHCLG (COVID 19 Emergency Fund): Two grants were provided, one as part of the EViE Lifeline project which including funding for tow other domestic abuse charities. The other (Next Chapter lifeline) was just for Next Chapter. All grants provided supported victims of domestic abuse throughout the pandemic.

ECC infection control: funding to support infection control measures in our refuges.

ECC Covid Welfare Fund: funding to support the welfare of our clients.

Active Essex: Funding Next Chapter Running Club.

Neighbourly Fund: micro grant towards providing food for residents in refuge.

BBC Children in Need (2020-4218/SE): Funding towards Young Persons Violence Advisors (YPVA).

BBC Children in Need (2020-3151/SE): Funding towards a new family room in the refuge.

BBC Children In Need (2018-1492/SE): support for children and young people affected by domestic violence, including pre-school children, after school activities and one to one support to improve their mental health, self-esteem and to feel safer.

ECF (Covid Response): funding to help support women who have experienced domestic abuse and addiction.

ECF (Co-Op): To fund resources for young people who have experienced domestic abuse.

MHCLG: funding to support victims of domestic abuse.

Police, Fire and Crime Commissioner: to fund the delivery of services for Domestic Abuse and Sexual Violence Services.

ECF (Young Persons Violence Advisor - YPVA): Funding for a YPVA post.

Stansted Airport Community Trust Fund - Uttlesford: funding in the Uttlesford district for additional community DAP resource.

NHS Training: funding for delivery of training within GP surgeries.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

(Continued)

Restricted funds only used in 2019/20:-

DCLG: funding to strengthen accommodation based specialist domestic abuse service provision

Colchester Borough Council Voluntary Welfare Grant: Provision of adult community outreach, children's support services and refuge evening support staff

Garfield Weston Foundation: Contributions towards the delivery costs of the children's and young people's services

Tendring District Council (TDC) Floating Support: provision of floating support worker, part Refuge and part Community staff

Community Grant Fund: To increase domestic abuse support in the community, raise awareness and improve therapeutic play and early education opportunities for pre-school children linked to the refuge.

SETDAB: Funding towards delivering IDVA training for staff working within Southend, Essex and Thurrock

Childrens Funds: Various miscellaneous funds towards childrens service activities.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019	Movement in funds Incoming resources	Balance at 1 April 2020	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£
Budget support fund	-	-	-	-	155,000	155,000
Building maintenance fund	-	25,000	25,000	(9,830)	-	15,170
Womens Resource Centres (formerly Fixed asset replacement fund)	20,000	150,000	170,000	-	100,000	270,000
Depreciation fund	-	-	-	-	4,708	4,708
IT reorganisation fund	5,000	25,000	30,000	-	-	30,000
Rebranding fund	10,000	-	10,000	-	-	10,000
Childrens and Young People	-	50,000	50,000	-	-	50,000
Recovery Refuge	-	50,000	50,000	-	7,000	57,000
Saskia's Legacy	-	-	-	-	5,428	5,428
Client counselling	-	-	-	-	20,000	20,000
	<u>35,000</u>	<u>300,000</u>	<u>335,000</u>	<u>(9,830)</u>	<u>292,136</u>	<u>617,306</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Designated funds

(Continued)

The Building maintenance fund is for the Old House CCTV, FOB system, and for new gates.

The Women's Resource Centres (formerly fixed asset replacement fund and premises maintenance) of £150,000 is held to provide funds to invest in assets to meet our future changing requirements.

The IT reorganisation fund of £30,000 is set aside for IT costs.

The Children's and Young Peoples fund of £50,000 is set aside to meet any costs in the short to medium term of delivering our new children's services.

The Recovery Refuge fund of £57,000 has been proposed to invest in the service.

Budget Support Fund is set aside to meet budget pressures arising from increasing costs or loss or uncertainty of income.

Saskia's Legacy is set aside to ensure that funds left to Next Chapter are used for a specific purpose in line with the legacy.

Clients Counselling is set aside to fund client counselling costs.

Depreciation Fund is provided to pay for future years depreciation charges.

It is estimated that designated funds will be expended by 2023.

20 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	13,271	-	-	13,271
Current assets/ (liabilities)	479,183	617,306	250,276	1,346,765
	<u>492,454</u>	<u>617,306</u>	<u>250,276</u>	<u>1,360,036</u>

21 Auditors ethical standards

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities are that, in common with many charities of our size and nature we use our auditor to assist with the preparation of the accounts.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

22 Operating lease commitments

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

	2021 £	2020 £
Within one year	128,512	113,711
Between two and five years	512,332	454,843
In over five years	222,430	224,253
	<u>863,274</u>	<u>792,807</u>

23 Related party transactions

Other than the transactions with Trustees disclosed in note 11, there were no disclosable related party transactions in the year.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>134,801</u>	<u>109,282</u>

24 Analysis of changes in net funds

The charitable company had no debt during the year.

25 Cash generated from operations

	2021 £	2020 £
Surplus for the year	548,951	413,005
Adjustments for:		
Investment income recognised in statement of financial activities	(355)	(1,167)
Depreciation and impairment of tangible fixed assets	6,266	2,443
Movements in working capital:		
(Increase)/decrease in debtors	(124,635)	10,189
Increase in creditors	41,822	15,692
(Decrease)/increase in deferred income	(61,499)	5,502
Cash generated from operations	<u><u>410,550</u></u>	<u><u>445,664</u></u>