

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

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<b>Trustees</b>	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)
<b>Charity number</b>	1058295	
<b>Company number</b>	02266883	
<b>Registered office</b>	PO Box 40 Colchester Essex CO1 2XJ	
<b>Auditor</b>	Streets Whittle & Partners LLP The Old Exchange 64 West Stockwell Street Colchester Essex CO1 1HE	
<b>Bankers</b>	NatWest 25 High Street Colchester Essex CO1 1DG	

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# THE NEXT CHAPTER (EAST OF ENGLAND)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2023*

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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

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### 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

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### **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.

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

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **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.

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

FOR THE YEAR ENDED 31 MARCH 2023

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#### 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.



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

FOR THE YEAR ENDED 31 MARCH 2023

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#### **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.

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

FOR THE YEAR ENDED 31 MARCH 2023

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### 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.

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## THE NEXT CHAPTER (EAST OF ENGLAND)

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

*FOR THE YEAR ENDED 31 MARCH 2023*

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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.

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

FOR THE YEAR ENDED 31 MARCH 2023

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### **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*

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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)

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#### 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)

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##### **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)

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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)

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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							
<b><u>Income and endowments from:</u></b>							
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
<b>Total income</b>		<b>1,460,489</b>	<b>1,097,199</b>	<b>2,557,688</b>	<b>1,366,187</b>	<b>817,199</b>	<b>2,183,386</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	7	1,286,524	1,029,951	2,316,475	1,060,748	929,260	1,990,008
<b>Net income for the year/ Net movement in funds</b>		<b>173,965</b>	<b>67,248</b>	<b>241,213</b>	<b>305,439</b>	<b>(112,061)</b>	<b>193,378</b>
Fund balances at 1 April 2022		1,415,198	138,216	1,553,414	1,109,760	250,276	1,360,036
<b>Fund balances at 31 March 2023</b>		<b>1,589,163</b>	<b>205,464</b>	<b>1,794,627</b>	<b>1,415,199</b>	<b>138,215</b>	<b>1,553,414</b>

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 £	£
<b>Fixed assets</b>					
Tangible assets	12		469,499		341,064
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(44,317)</u>		<u>(60,934)</u>	
Net current assets			1,325,128		1,212,350
<b>Total assets less current liabilities</b>			<u>1,794,627</u>		<u>1,553,414</u>
<b>Income funds</b>					
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

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

# THE NEXT CHAPTER (EAST OF ENGLAND)

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2023*

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### 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

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### 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

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

## THE NEXT CHAPTER (EAST OF ENGLAND)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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**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
	£	£	£	£	£	£
<b>Refuge:-</b>						
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
<b>Community:-</b>						
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	-	-	-
<b>Children &amp; Young People:-</b>						
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

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**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>
<b>Analysis by fund</b>								
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
	£	£	£	£	£
<b>Cost</b>					
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
<b>Depreciation and impairment</b>					
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
<b>Carrying amount</b>					
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

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#### 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

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#### 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

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#### 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*

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#### 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

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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

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#### 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*

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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)
	<b>Cash generated from operations</b>	<u>233,899</u>	<u>189,043</u>