

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	

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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.

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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

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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.

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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.

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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.

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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.

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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.

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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.

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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
	<hr/>	<hr/>
	60,456	125,087
	<hr/>	<hr/>
Donations and legacies		
Donations	60,456	62,159
Legacies	-	62,928
	<hr/>	<hr/>
	60,456	125,087
	<hr/>	<hr/>

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.