

REGISTERED COMPANY NUMBER: 04216908 (England and Wales)
REGISTERED CHARITY NUMBER: 1088051

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
NEPACS**

Sumer Auditco Limited
The Beehive Building
Beehive Ring Road
Crawley
Gatwick
RH6 0PA

NEPACS

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FOR THE YEAR ENDED 31 MARCH 2024**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Our vision

Every person impacted by contact with the justice or social care systems should be heard and feel empowered to make positive change happen.

Our mission

To support and enhance the lives of people as they navigate the justice or social care systems, ensuring they always have someone trusted by their side, aiding understanding, facilitating wellbeing and promoting positive choices.

Objectives and aims

- to support and assist families and friends of prisoners in their visits to the prison
- to ensure that children visiting the prison will feel welcome and find the experience as pleasant as is possible
- to relieve hardship due to the poverty of the people we support
- to support the training and education of offenders and other processes that may assist their rehabilitation
- to collect and publish information relating to criminal justice matters and to the prevention of crime
- to provide pastoral support to young people living in care and adults with care experience

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Significant activities

The objectives are achieved through:

- Provision of support in visitors centres and play areas across the North East prisons
- Supporting special extended family visits in the North East prisons
- Delivery of a specialist youth project, known as Bee Yourself! for children and young people across the region
- Delivery of an Independent Visitor service for young people living in care
- Delivery of advice and support for families at Teesside Combined Courts, Durham Crown Court and Newcastle Crown Court
- Delivery of specialist programmes for offenders and their families during Early Days in Custody in order to improve wellbeing and reduce the likelihood of self-harm
- Delivery of Departure Lounge services at the 'prison gate' for individuals and their families at the point of release
- Delivery of community-based rehabilitative support for individuals and their families during the weeks and months after leaving prison
- Delivery of a tailored programme of support to people who have experienced care, delivered both in prison and on release into the wider community
- Developing publications and attending public meetings which contribute to debate and research about criminal justice issues
- Offering a family holiday scheme to those affected by someone's imprisonment
- Awarding small grants to prisoners/prisoners' families to relieve hardship and assist resettlement
- Hosting an annual NEPACS Awards which recognise and encourage rehabilitative work in north east prisons and probation

Public benefit

From 1 April 2008, section 4 the Charities Act 2006 requires all charities to meet the legal requirement that its aims are for the public benefit. The Trustees confirm that they have complied with the duty to have due regard to the Charity Commission's general guidance on public benefit.

The Charity Commission states that there are two principles to be met in order to show that an organisations aims are for the public benefit: firstly there must be an identifiable benefit or benefits and secondly that the benefit must be to the public, or a section of the public.

Charities (Protection and Social Investment) Act 2016

The Trustees consider that NEPACS complies with the above legislation regarding fundraising standards.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Strategic Priorities

Following a Strategic Review day held by the NEPACS Board of Trustees on 8th January 2023, a new three year strategy has been produced. The strategy was launched in January of 2024.

Three Year Strategy is focused on:

1. Doing more of what we do well
2. Putting Young People at the heart of what we do
3. Consolidating our presence in the Social Care Sector
4. Recruitment and retention of staff and volunteers
5. Reaching out to the most marginalized and vulnerable people, including those at risk of self harm
6. Extending our Women's offer
7. Alleviating hardship
8. Ensuring we remain a resilient and financially sound organisation

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

Visitors Centres

NEPACS' main priority continues to be to offer a warm welcome to visitors, including providing refreshments and play space along with emotional support to those visiting a loved one in prison. Our staff have continued to provide sound written and verbal advice on the visiting procedures in each of our establishments, and to support people through the 'first time' visit process, helping to relieve anxieties and answer questions.

The numbers of visitors has continued to grow.

Family and Significant Other Services

NEPACS continues to deliver a specialist family support services to people in prison and their families supporting with a range of issues, helping them to navigate the complexities of the justice system. We organise regular family days and father-child events in prisons, enabling families to maintain ties and undertake activities as a family unit.

Family Support Programme

NEPACS has continued to provide one-to-one family support through casework and delivery of our innovative Heading Home programme for prison leavers and their families. Heading Home has continued to be successful in preparing individuals for their release from prison, helping support them to reunite with their families, including provision of mediation support.

Family Support Workers have continued to be deployed in HMP Holme House, HMP Frankland, and HMP Northumberland as part of the FSOS contracts, with a further appointment at HMP Deerbolt coming at the end of the financial year. NEPACS has continued to increase face to face support, helping people to keep their family ties intact, and helping to reduce reoffending on release.

Children and Youth Project

At the heart of NEPACS' charitable work is our aim to provide excellent services for the children impacted by parental imprisonment and care experience. NEPACS has invested in our CYP offer and has continued to implement and evolve our new Bee Yourself! model which is underpinned by the Thrive approach. Work includes group and 1-2-1 activities, as well as activity days and residential. We have also established a Youth Board, made up of 8 young people, to inform the future direction of our young people's services.

Buddy, our organisational mascot, continues to be a key feature of NEPACS materials and was ready and waiting to welcome the CYP back. Buddy is now famous in our Buddy and the Box book, written by a volunteer and developed in 2022-23, helping young children to cope with having their father absent from the family home by creating their own memory box. We continue to distribute the book as a means of supporting some of our youngest service users.

Independent Visitors Service

NEPACS has continue to deliver its Independent Visitor (IV) service established in November 2022 and covering 6 (six) local authority areas in the North-east. The service offers befriending support for young people living in care in the form of regular visits from a dedicated volunteer, matched to the young person's interest. Participants in this programme also have access to the Bee Yourself! Service.

Courts Project

Courts services has continued to deliver support to individuals and families on the 'front line' of the justice system in courts. The project links closely with our helpline and Early Days in Custody services, ensuring support continues beyond the Court building.

Early Days in Custody services

NEPACS has expanded its Early Days in Custody provision across most of the region's prisons, offering intensive support to individuals and their families during the vulnerable first days in a new prison. Building on from our grant-funded work in Durham, where we have delivered practical and emotional support during the first 2 weeks of custody for several years, our Early Days provision now includes a new project funded by the NHS, with a focus on minimising the risk of self-harm.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Departure Lounge services

NEPACS has continued our delivery of support to individuals and families on the day of release, through our expanded Departure Lounge services across three prisons. Piloting new approaches to 'day of release' support, the service offers practical and emotional support as someone leaves the prison gate. This includes support with setting up appointments, providing toiletries and food packages, offering refreshments, accessing financial support and arranging transport. We also provide support to families including access to our helpline service.

Rehabilitation services in the community

NEPACS has established some new community-based projects supporting individuals and families during the weeks and months following release. This includes provision of accredited volunteer-led discussion groups to support people who wish to address previous offending behaviour, as well as programmes which support individuals and families to cope with practical issues following release, reestablishing relationships and readjust to life post-release.

Care Leavers Project

NEPACS has continued to be successful in attracting funding in order to support people who have 'experience within the care system'. Supporting some of the most vulnerable young men in HMYOI Deerbolt has helped them to build resilience, develop new life skills, reduce stigma and provide support to regain contact and secure networks and ties with people and communities to which they are returning. We run a number of projects, including our Paving the Way programme which helps people with care experience prepare for life outside prison and an arts based project to support emotional needs.

Grants and holidays

NEPACS has continued to make grants to individuals and families we support, including families with a member in prison, those recently released from prison and people using our Departure Lounge services. Following our criteria to ensure that grants are best used to meet the objectives of the Charity, we have continued to offer this much needed support to the most vulnerable. Our offer has been funded both from NEPACS resources and also has been supported by grant funding designed to help people cope with the cost of living crisis.

The demand for grants continues to rise as statutory sources of support for vulnerable people leaving prison become more restricted and the cost of living crisis has caused further impact on individual and family finances.

NEPACS has also offered a number of short respite caravan breaks to help families reconnect following the release of one of its members from prison.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

Loss of tea bar income

Following the re-procurement of the Family and Significant Other (FSOS) contracts in 2022, responsibility for all stock ordering, purchasing, sales and banking transferred to HMPPS (this excludes HMP Northumberland where the tea bar continues to run as before). This has continued to impact NEPACS, with any arising surpluses after costs remaining with HMPPS. This has removed our capacity to make decisions on reinvestment of any such surpluses and restricted income. As a result we have continued to seek new sources of funding to support delivery.

Charitable Trust funding

Finding funding for our delivery projects has remained somewhat of a challenge, with many funding streams being short-term (often for one year duration). This has created some uncertainty in terms of planning staff resources. However we have continued to be active in seeking new funds and reapplying for expired grants and have continued to invest in our services during periods between grants (e.g. Early Days provision and some youth services)

Contract and grant funding from Ministry of Justice (MoJ)/ HM Prison and Probation Service (HMPPS)

NEPACS holds a number of contracts and grants with MoJ/HMPPS, including our FSOS contract. Recent contracts and grants have seen a move towards 'quarterly retrospective claims' payment mechanisms, in which expenditure can only be recouped from MoJ/HMPPS at the end of a 3 month period and upon supply of proof of expenditure. This impacts on cashflow and creates additional administrative burden, which we continue to navigate.

Other contracts are offered on a call-off basis, depending on referrals made which are out of NEPACS' control, with no guarantee of income. Again, this has created uncertainty in terms of resource planning and forecasting, as well as causing further administrative burden in terms of managing the contracts which in turn reduces staff capacity to undertake business development work. We continue to liaise closely with MoJ/HMPPS to share concerns and navigate the grant/contract mechanisms.

Investment policy and objectives

The Charity possesses two principal investments:

(i) A freehold property in Old Elvet, Durham, which was, until September 2023, rented out to a professional firm. Following the decision of the tenant to move from the building, it has remained unoccupied and the building requires some maintenance investment. Negotiations with the previous tenants regarding contracted dilapidations payments are on-going. The Trustees have considered the alternative of selling the property but have decided to retain the property at the present time, considering it a valuable asset, although this decision remains under regular review.

(ii) Due to poor rates of return on cash reserves, the Charity placed £250,000 with Rathbone Investment Management Ltd. This is invested on a low risk basis and is easily accessible should the need arise. A further £100,000 has been invested with Rathbones in 6 month bonds to generate some additional investment income during a period of higher interest rates. The issue of ethics has been discussed with Rathbones.

Reserves policy

The Trustees have decided that £290,000 should be held as essential precautionary reserves (approximately 16.5% of forecast annual expenditure). There are still sufficient funds available in reserves to enable the Charity to consider promoting new developments by providing matched funding to encourage grant awarding bodies to support the Charity, or fund new developments directly from its resources in the hope that once the value of the work is demonstrated, funding bodies will enable the work to continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

As NEPACS continues to grow, develop and diversify the need has arisen to recruit new trustees in a more formal way than word of mouth. Using Trustee role profiles and dedicated Trustee adverts we continue to seek people to join us who bring specific skills such as HR, Business Development, Marketing and Communications.

We are also keen to recruit more people, including Trustees with lived experience.

There are currently 11 (eleven) trustees elected for a period of three years after which they must be re-elected at the next AGM.

Organisational structure

NEPACS is led by a Chief Executive Officer who takes responsibility for the overall delivery, personnel policies and forward planning of the society via NEPACS' strategic and operational plans. Supported by a Business and Finance Director this arrangement has proven to be highly successful and effective, particularly in navigating the increasingly complex grant/contract management systems.

A Senior Leadership Team comprising 8 members of staff including the CEO and Business and Finance Director, oversee the running of the organization on a daily basis. The team comprises both operational managers and non-operational specialists.

Team Managers are now in place leading on specific areas of operations.

A Business Support Manager has continued to oversee the required Business functions including HR supported by an outsourced arrangement with a HR legal advisory firm.

We have continued to embed the outsourcing of financial functions, which took place in 2022; this includes management accounts, book-keeping and payroll. We have continued to make headway in improving the financial function and redistribution of financial responsibilities with regular detailed reporting available for trustees during - and between - trustee meetings.

Induction and training of new trustees

Most trustees are already familiar with the work of NEPACS, having worked as volunteers in the society or been involved with the Probation Service, Local Authorities or with other related charitable bodies. They are issued with the NEPACS Code of Governance and other supporting materials, and encouraged to take part in NEPACS induction training.

Related parties

NEPACS is a member of infrastructure bodies CLINKS and VONNE.

NEPACS sub-contracts to St Giles Wise, for the delivery of the Personal Wellbeing contract with Probation.

NEPACS is the lead provider to a sub-contractor for the delivery of one of our community rehabilitation programmes in Yorkshire and the Humber, Humbercare Limited.

NEPACS has several contracts and grants with the Ministry of Justice, HM Probation and Sodexo in relation to supporting people in prison, their families and significant others both in custody and in the community.

NEPACS has a contract with six local authorities, coordinated by Newcastle City Council on behalf of each authority, for delivery of the Independent Visitor Service.

NEPACS receives grant funding from the Department of Health and Social Care for the delivery of its Suicide and Self-Harm Prevention service, part of its Early Days in Custody offer.

NEPACS receives funding from a variety of Charitable Trusts and Police and Crime Commissioners.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

In order to minimise the risk of error, or fraud, financial reporting by programme and activity is made to the Board at every meeting.

The Charity's previous long-term secure source of income from rent from the property at 19 Old Elvet in Durham City ceased in September 2023, although the asset remains held by the charity. The other independent sources of income come from subscriptions, fund-raising events, charitable donations and legacies and small surpluses from charitable activities. These can vary from year to year.

The principal sources of risk are as follows:

- (a) On-going loss of surpluses from FSOS tea bars following the 2022 re-structuring of services means there is significantly reduced capacity within the organization to make flexible decisions about investment in family services, with most delivery now reliant on direct funding
- (b) Uncertain national economic conditions could affect charitable giving and fundraising.
- (c) The continued cost of living crisis may impact on recruitment of volunteers in the future.
- (d) Funding end dates on grants and contracts and sourcing new funding streams can be difficult and complex thus requiring use of reserves to fund service activities or contribute to other funding sources, to enable us to continue delivery.
- (e) Uncertainty about the future of 19 Old Elvet and its capacity to generate income given the need for investment in the property, following the departure of the previous tenants; this is accompanied by uncertainty about the level of dilapidation payment to be received.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04216908 (England and Wales)

Registered Charity number

1088051

Registered office

20 Old Elvet
Durham
DH1 3HW

Trustees

J Black
Mrs K Ogilvie (resigned 16/4/2023)
Mrs S Seacroft
Mrs M Stockdale
M Weeding
Mrs S A Nainby-Luxmoore
D Abrahams
Mrs L Lovell (resigned 14/5/2023)
Rev K Brooke
Ms M Smith (resigned 31/3/2024)
E Thompson
J L Mooney
C S Tague (appointed 25/1/2024)
R Phelan (appointed 25/1/2024)

Company Secretary

A J Lacey

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Senior Statutory Auditor

David Holloway BA FCA DChA

Auditors

Sumer Auditco Limited
The Beehive Building
Beehive Ring Road
Crawley
Gatwick
RH6 0PA

Bankers

Barclays Bank
6 Market Place
Durham City
DH1 3ND

President

Professor Karen O'Brien, Vice Chancellor and Warden, Durham University

Vice Presidents

Mr Roger Statham

Directors

Officers who served during the year and up to the date of this report are:

Hon Chairman	Mark Weeding
Hon Treasurer	Sareth Nainby-Luxmoore
Chief Executive Officer	Amanda Lacey

Members of the Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out above.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of NEPACS for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 period. In preparing those financial statements, the trustees are required to

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sumer Auditco Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 11 November 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'M Weeding', with a long horizontal stroke extending to the right.

M Weeding - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NEPACS

Opinion

We have audited the financial statements of NEPACS (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
NEPACS**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

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 purposes 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NEPACS

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit must be alert to the risk of manipulation of the financial statements and seek to understand the incentives and opportunities for management to achieve this.

We undertake the following procedures to identify and respond to these risks of non-compliance:

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

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

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

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

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

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation claims;
- reviewing correspondence with HMRC and the company's legal advisers.

Through these procedures, we did not become aware of actual or suspected non-compliance.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the accounts. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
NEPACS**

Use of our report

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



David Holloway BA FCA DChA (Senior Statutory Auditor)
for and on behalf of Sumer Auditco Limited
The Beehive Building
Beehive Ring Road
Crawley
Gatwick
RH6 0PA

Date: 11 November 2024

NEPACS

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	42,836	4,625	47,461	87,902
Charitable activities	4				
Prisoner Family Welfare		1,247,901	395,886	1,643,787	1,499,303
Young People		-	61,436	61,436	70,222
Investment income	3	23,120	-	23,120	27,226
Total		<u>1,313,857</u>	<u>461,947</u>	<u>1,775,804</u>	<u>1,684,653</u>
EXPENDITURE ON					
Raising funds	5	3,000	-	3,000	3,000
Charitable activities	6				
Prisoner Family Welfare		1,295,646	320,637	1,616,283	1,614,743
Young People		45,863	70,120	115,983	65,624
Grants to Prisoners Families		35,487	-	35,487	46,662
Total		<u>1,379,996</u>	<u>390,757</u>	<u>1,770,753</u>	<u>1,730,029</u>
Net gains on investments		<u>20,518</u>	<u>-</u>	<u>20,518</u>	<u>105,091</u>
NET INCOME/(EXPENDITURE)		(45,621)	71,190	25,569	59,715
RECONCILIATION OF FUNDS					
Total funds brought forward		1,275,861	-	1,275,861	1,216,146
TOTAL FUNDS CARRIED FORWARD		<u><u>1,230,240</u></u>	<u><u>71,190</u></u>	<u><u>1,301,430</u></u>	<u><u>1,275,861</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	13,040	-	13,040	6,097
Investments					
Investments	14	1	-	1	1
Investment property	15	395,000	-	395,000	395,000
		<u>408,041</u>	<u>-</u>	<u>408,041</u>	<u>401,098</u>
CURRENT ASSETS					
Stocks	16	3,558	-	3,558	1,786
Debtors	17	239,634	-	239,634	93,214
Investments	18	293,116	-	293,116	259,095
Cash at bank and in hand		496,864	-	496,864	668,854
		<u>1,033,172</u>	<u>-</u>	<u>1,033,172</u>	<u>1,022,949</u>
CREDITORS					
Amounts falling due within one year	19	(210,978)	71,195	(139,783)	(148,186)
NET CURRENT ASSETS		<u>822,194</u>	<u>71,195</u>	<u>893,389</u>	<u>874,763</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,230,235</u>	<u>71,195</u>	<u>1,301,430</u>	<u>1,275,861</u>
NET ASSETS		<u>1,230,235</u>	<u>71,195</u>	<u>1,301,430</u>	<u>1,275,861</u>
FUNDS	20				
Unrestricted funds				1,230,235	1,275,861
Restricted funds				71,195	-
TOTAL FUNDS				<u>1,301,430</u>	<u>1,275,861</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 November 2024 and were signed on its behalf by:



M Weeding - Trustee

The notes form part of these financial statements

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**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

Notes	2024 £	2023 £
Cash flows from operating activities		
Cash generated from operations 1	(154,545)	55,650
Net cash (used in)/provided by operating activities	<u>(154,545)</u>	<u>55,650</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(13,773)	(1,662)
Purchase of current asset investments	(54,692)	(26,217)
Sale of current asset investments	41,189	34,697
Interest received	6,934	1,144
Dividends received	5,897	5,832
Portfolio management fees	(3,000)	(3,000)
Net cash (used in)/provided by investing activities	<u>(17,445)</u>	<u>10,794</u>
Change in cash and cash equivalents in the reporting period	<u>(171,990)</u>	<u>66,444</u>
Cash and cash equivalents at the beginning of the reporting period	<u>668,854</u>	<u>602,410</u>
Cash and cash equivalents at the end of the reporting period	<u><u>496,864</u></u>	<u><u>668,854</u></u>

The notes form part of these financial statements

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**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	25,569	59,715
Adjustments for:		
Depreciation charges	6,830	6,115
Gain on investments	(20,518)	(105,091)
Interest received	(6,934)	(1,144)
Dividends received	(5,897)	(5,832)
Portfolio management fees	3,000	3,000
(Increase)/decrease in stocks	(1,772)	1,632
(Increase)/decrease in debtors	(146,420)	37,706
(Decrease)/increase in creditors	(8,403)	59,549
Net cash (used in)/provided by operations	<u>(154,545)</u>	<u>55,650</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	668,854	(171,990)	496,864
	<u>668,854</u>	<u>(171,990)</u>	<u>496,864</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	259,095	34,021	293,116
	<u>259,095</u>	<u>34,021</u>	<u>293,116</u>
Total	<u>927,949</u>	<u>(137,969)</u>	<u>789,980</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations are included in full in the Statement of Financial Activities when the charity becomes entitled. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from charitable trading activities are accounted for when earned.
- Grants and fees received for current year expenditure and grants for purchase of fixed assets are recognised in full in the Statement of Financial Activities in the period in which they are received, provided that the conditions for receipt have been complied with.
- Income is deferred only where the criteria for recognition as incoming resources in the Statement of Financial Activities does not exist at the balance sheet date.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Government grants

Grants relating to revenue are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 8.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- | | |
|-----------------------|---|
| Fixtures and fittings | - 25% on reducing balance |
| Office equipment | - 33% on cost and 33% on reducing balance |

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is reported in the "gains and losses on investment assets" section of the Statement of Financial Activities and is carried forward in the surplus reserve in the balance sheet.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed asset investments

Investments are held at market value at the balance sheet date. Realised and unrealised gains or losses are accounted for in the relevant fund.

Financial instruments

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

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

Basic financial assets

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

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

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

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

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

Current asset investments

Current asset investments are shown at their market value at the balance sheet date.

Going concern

The financial statements have been prepared on a going concern basis.

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

Current asset investments

The trustees have prepared financial forecasts for a period in excess of 12 months of the date of this report. The trustees are confident that those forecasts represent an achievable expectation of the future performance of the charity. They have therefore concluded that the charity will be able to meet its ongoing commitments from the resources which are available. The trustees do not consider there to be a material uncertainty related to events of conditions that may cast significant doubt upon the entity's ability to continue as a going concern.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations and appeals	39,709	23,386
Grants	1,850	53,770
Subscriptions	1,030	1,092
Other income	4,872	9,654
	<u>47,461</u>	<u>87,902</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
AB Charitable Trust	-	15,000
29th May 1961 Charitable Trust	-	5,000
St John's Church, Neville's Cross	1,600	-
Ballinger Trust	-	10,000
Kickstart grants	-	23,770
Drapers' Charitable Fund	250	-
	<u>1,850</u>	<u>53,770</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	10,289	20,250
Deposit account interest	6,934	1,144
Dividends Received	5,897	5,832
	<u>23,120</u>	<u>27,226</u>

NEPACS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Tea bar and visitors centre	Prisoner Family Welfare	156,064	250,209
Service income	Prisoner Family Welfare	492,506	204,316
FSOS contracts	Prisoner Family Welfare	704,191	710,519
Grants	Prisoner Family Welfare	291,026	334,259
Grants	Young People	61,436	70,222
		<u>1,705,223</u>	<u>1,569,525</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Dulverton Trust	-	39,951
Noel Buxton Trust	4,000	-
Debtors Relief Fund	-	1,000
The Beatrice Laing Trust	5,000	5,000
The National Lottery Community Fund	-	55,000
Charles Hayward Foundation	25,000	25,000
Police & Crime Commissioner for Cleveland	1,491	-
PACT	25,992	-
The Garfield Weston Foundation	50,000	6,500
Community Foundation	22,389	10,242
Catherine Cookson Charitable Trust	500	-
HMPPS Innovation Fund	-	52,519
Hadrian Trust	1,000	-
Ballinger Trust	10,000	-
Northumbria PCC Supporting Victims Fund	-	22,778
Swire Trust	31,711	31,090
HMPPS Womens Community Sector	63,426	10,222
Local Leadership and Integration Fund	-	135,267
Masonic Foundation	20,000	-
Blue Cabin	20,021	9,912
Department of Health and Social Care	30,987	-
Power to Change	12,000	-
Community Organisation	28,945	-
	<u>352,462</u>	<u>404,481</u>

NEPACS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. RAISING FUNDS

Investment management costs

	2024	2023
	£	£
Portfolio management	3,000	3,000

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Prisoner Family Welfare	1,186,605	-	429,678	1,616,283
Young People	91,371	-	24,612	115,983
Grants to Prisoners Families	-	35,487	-	35,487
	<u>1,277,976</u>	<u>35,487</u>	<u>454,290</u>	<u>1,767,753</u>

7. GRANTS PAYABLE

	2024	2023
	£	£
Grants to Prisoners Families	35,487	46,662

8. SUPPORT COSTS

	Management £	Finance £	Administrative expenses £	Human resources £
Prisoner Family Welfare	197,558	1,528	133,428	45,386
Young People	12,768	-	1,890	8,798
	<u>210,326</u>	<u>1,528</u>	<u>135,318</u>	<u>54,184</u>
	Premises £	Depreciation £	Governance costs £	Totals £
Prisoner Family Welfare	36,885	6,829	8,064	429,678
Young People	1,156	-	-	24,612
	<u>38,041</u>	<u>6,829</u>	<u>8,064</u>	<u>454,290</u>

NEPACS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. SUPPORT COSTS - continued

Activity	Basis of allocation
Management	Usage
Finance	Finance charges
Administrative expenses	Usage
Human resources	Usage
Premises	Usage
Depreciation	Usage

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	4,095	3,900
Auditors' remuneration for non audit work	3,969	4,690
Depreciation - owned assets	6,830	6,115
Hire of plant and machinery	1,320	1,338
	<u>1,320</u>	<u>1,338</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were expenses paid to one Trustee in the year ended 31 March 2024 of £403, for travel costs (2023: nil). No balances remained outstanding as at year end.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,181,791	1,059,920
Social security costs	85,402	77,545
Other pension costs	48,460	42,192
	<u>1,315,653</u>	<u>1,179,657</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Charitable activities	68	69
Support	5	5
	<u>73</u>	<u>74</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	<u>1</u>	<u>1</u>

NEPACS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

11. STAFF COSTS - continued

Key management personnel remuneration for the period totalled £337,728 (2023: £190,232).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	87,902	-	87,902
Charitable activities			
Prisoner Family Welfare	1,499,303	-	1,499,303
Young People	70,222	-	70,222
Investment income	27,226	-	27,226
Total	<u>1,684,653</u>	<u>-</u>	<u>1,684,653</u>
EXPENDITURE ON			
Raising funds	3,000	-	3,000
Charitable activities			
Prisoner Family Welfare	1,396,262	218,481	1,614,743
Young People	65,624	-	65,624
Grants to Prisoners Families	46,662	-	46,662
Total	<u>1,511,548</u>	<u>218,481</u>	<u>1,730,029</u>
Net gains on investments	<u>105,091</u>	<u>-</u>	<u>105,091</u>
NET INCOME/(EXPENDITURE)	278,196	(218,481)	59,715
RECONCILIATION OF FUNDS			
Total funds brought forward	997,665	218,481	1,216,146
TOTAL FUNDS CARRIED FORWARD	<u><u>1,275,861</u></u>	<u><u>-</u></u>	<u><u>1,275,861</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 April 2023	2,245	30,238	32,483
Additions	1,319	12,454	13,773
Disposals	-	(7,938)	(7,938)
At 31 March 2024	3,564	34,754	38,318
DEPRECIATION			
At 1 April 2023	2,245	24,141	26,386
Charge for year	224	6,606	6,830
Eliminated on disposal	-	(7,938)	(7,938)
At 31 March 2024	2,469	22,809	25,278
NET BOOK VALUE			
At 31 March 2024	1,095	11,945	13,040
At 31 March 2023	-	6,097	6,097

14. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	1
NET BOOK VALUE	
At 31 March 2024	1
At 31 March 2023	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

NEPACS Trading Limited

Registered office: 20 Old Elvet, Durham, DH1 3HW

Nature of business: Dormant.

	% holding	2024 £	2023 £
Class of share:			
Ordinary	100	1	1
Aggregate capital and reserves			

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

15. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2023	
and 31 March 2024	<u>395,000</u>
NET BOOK VALUE	
At 31 March 2024	<u>395,000</u>
At 31 March 2023	<u>395,000</u>
Fair value at 31 March 2024 is represented by:	
Valuation in 2024	<u>£</u> <u>395,000</u>

The investment property was valued at open market value by the Trustees on 31 March 2024. If the investment property had not been re-valued, it would have been included at the historical cost of £2,191.

16. STOCKS

	2024	2023
	£	£
Visitor Centres	<u>3,558</u>	<u>1,786</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	219,294	77,941
Other debtors	701	-
Prepayments and accrued income	<u>19,639</u>	<u>15,273</u>
	<u>239,634</u>	<u>93,214</u>

18. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Funds under management	<u>293,116</u>	<u>259,095</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	35,950	23,363
Amounts owed to group undertakings	1	1
Other creditors	7,998	22,170
Accruals and deferred income	95,834	102,652
	<u>139,783</u>	<u>148,186</u>

20. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	1,205,101	(68,352)	1,136,749
Tea Bar	55,253	41,212	96,465
Family Holidays	3,700	(1,347)	2,353
Early Days in Custody	11,807	(17,139)	(5,332)
	<u>1,275,861</u>	<u>(45,626)</u>	<u>1,230,235</u>
Restricted funds			
Communications, Training & Development	-	177	177
Courts	-	2,083	2,083
Care Leavers Project	-	17,754	17,754
Garfield Weston Early Days in Custody	-	22,500	22,500
Helpline	-	5,541	5,541
PACT Family Engagement Fund	-	23,140	23,140
	<u>-</u>	<u>71,195</u>	<u>71,195</u>
TOTAL FUNDS	<u>1,275,861</u>	<u>25,569</u>	<u>1,301,430</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,162,282	(1,251,152)	20,518	(68,352)
Tea Bar	151,372	(110,160)	-	41,212
Family Holidays	-	(1,347)	-	(1,347)
Early Days in Custody	202	(17,341)	-	(17,139)
	<u>1,313,856</u>	<u>(1,380,000)</u>	<u>20,518</u>	<u>(45,626)</u>
Restricted funds				
Youth Project	61,783	(61,783)	-	-
Communications, Training & Development	4,282	(4,105)	-	177
Courts	25,499	(23,416)	-	2,083
Care Leavers Project	86,641	(68,887)	-	17,754
Womens	63,424	(63,424)	-	-
Circles	110,951	(110,951)	-	-
Suicide Prevention	30,987	(30,987)	-	-
Garfield Weston Early Days in Custody	45,000	(22,500)	-	22,500
Helpline	7,389	(1,848)	-	5,541
PACT Family Engagement Fund	25,992	(2,852)	-	23,140
	<u>461,948</u>	<u>(390,753)</u>	<u>-</u>	<u>71,195</u>
TOTAL FUNDS	<u>1,775,804</u>	<u>(1,770,753)</u>	<u>20,518</u>	<u>25,569</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	905,875	299,226	1,205,101
Tea Bar	-	55,253	55,253
Family Holidays	3,700	-	3,700
Early Days in Custody	88,090	(76,283)	11,807
	<u>997,665</u>	<u>278,196</u>	<u>1,275,861</u>
Restricted funds			
Youth Project	38,005	(38,005)	-
Special Visits	16,309	(16,309)	-
Holme House Visitors Centre	3,754	(3,754)	-
Communications, Training & Development	21,971	(21,971)	-
Ann Chambers	1,917	(1,917)	-
Courts	5,161	(5,161)	-
Care Leavers Project	21,476	(21,476)	-
Befriending	28,705	(28,705)	-
SGW	29,544	(29,544)	-
Womens	44,250	(44,250)	-
Circles	7,389	(7,389)	-
	<u>218,481</u>	<u>(218,481)</u>	<u>-</u>
TOTAL FUNDS	<u>1,216,146</u>	<u>59,715</u>	<u>1,275,861</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,381,350	(1,187,215)	105,091	299,226
Tea Bar	248,303	(193,050)	-	55,253
Early Days in Custody	55,000	(131,283)	-	(76,283)
	<u>1,684,653</u>	<u>(1,511,548)</u>	<u>105,091</u>	<u>278,196</u>
Restricted funds				
Youth Project	-	(38,005)	-	(38,005)
Special Visits	-	(16,309)	-	(16,309)
Holme House Visitors Centre	-	(3,754)	-	(3,754)
Communications, Training & Development	-	(21,971)	-	(21,971)
Ann Chambers	-	(1,917)	-	(1,917)
Courts	-	(5,161)	-	(5,161)
Care Leavers Project	-	(21,476)	-	(21,476)
Befriending	-	(28,705)	-	(28,705)
SGW	-	(29,544)	-	(29,544)
Womens	-	(44,250)	-	(44,250)
Circles	-	(7,389)	-	(7,389)
	<u>-</u>	<u>(218,481)</u>	<u>-</u>	<u>(218,481)</u>
TOTAL FUNDS	<u>1,684,653</u>	<u>(1,730,029)</u>	<u>105,091</u>	<u>59,715</u>

NEPACS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	905,875	230,874	1,136,749
Tea Bar	-	96,465	96,465
Family Holidays	3,700	(1,347)	2,353
Early Days in Custody	88,090	(93,422)	(5,332)
	<u>997,665</u>	<u>232,570</u>	<u>1,230,235</u>
Restricted funds			
Youth Project	38,005	(38,005)	-
Special Visits	16,309	(16,309)	-
Holme House Visitors Centre	3,754	(3,754)	-
Communications, Training & Development	21,971	(21,794)	177
Ann Chambers	1,917	(1,917)	-
Courts	5,161	(3,078)	2,083
Care Leavers Project	21,476	(3,722)	17,754
Befriending	28,705	(28,705)	-
SGW	29,544	(29,544)	-
Womens	44,250	(44,250)	-
Circles	7,389	(7,389)	-
Garfield Weston Early Days in Custody	-	22,500	22,500
Helpline	-	5,541	5,541
PACT Family Engagement Fund	-	23,140	23,140
	<u>218,481</u>	<u>(147,286)</u>	<u>71,195</u>
TOTAL FUNDS	<u><u>1,216,146</u></u>	<u><u>85,284</u></u>	<u><u>1,301,430</u></u>

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NEPACS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,543,632	(2,438,367)	125,609	230,874
Tea Bar	399,675	(303,210)	-	96,465
Family Holidays	-	(1,347)	-	(1,347)
Early Days in Custody	55,202	(148,624)	-	(93,422)
	<u>2,998,509</u>	<u>(2,891,548)</u>	<u>125,609</u>	<u>232,570</u>
Restricted funds				
Youth Project	61,783	(99,788)	-	(38,005)
Special Visits	-	(16,309)	-	(16,309)
Holme House Visitors Centre	-	(3,754)	-	(3,754)
Communications, Training & Development	4,282	(26,076)	-	(21,794)
Ann Chambers	-	(1,917)	-	(1,917)
Courts	25,499	(28,577)	-	(3,078)
Care Leavers Project	86,641	(90,363)	-	(3,722)
Befriending	-	(28,705)	-	(28,705)
SGW	-	(29,544)	-	(29,544)
Womens	63,424	(107,674)	-	(44,250)
Circles	110,951	(118,340)	-	(7,389)
Suicide Prevention	30,987	(30,987)	-	-
Garfield Weston Early Days in Custody	45,000	(22,500)	-	22,500
Helpline	7,389	(1,848)	-	5,541
PACT Family Engagement Fund	25,992	(2,852)	-	23,140
	<u>461,948</u>	<u>(609,234)</u>	<u>-</u>	<u>(147,286)</u>
TOTAL FUNDS	<u>3,460,457</u>	<u>(3,500,782)</u>	<u>125,609</u>	<u>85,284</u>

21. RELATED PARTY DISCLOSURES

NEPACS Trading Limited (Company Registration No. 07923538) is a wholly owned subsidiary of NEPACS.

During the year the company maintained an interest free loan from its subsidiary. At 31 March 2024 the balance on the loan was £1 (2023: £1).

22. ULTIMATE CONTROLLING PARTY

The charitable company is controlled by the board of trustees.