

NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2024

Charity Number 1141400
Company Number 07586712

NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

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NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2024

The Trustees are pleased to present their annual Directors' report together with financial statements of the charity for the year ended 31 March 2024 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective October 2019). The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2022, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Achievements and Performance

The operating year of 23/24 has seen the progress made against the outcomes set for the year and built on the success of our previous years, this year working with 301 people in one-to-one support and 111 individuals have attended our group support service.

Of note are our achievements in:

- Responding to the individual needs of our clients through adopting a more flexible working practice and specifically the realignment of resources to meet the increased demand for 1:1 based interventions.
- We are open 30 hrs per week with one late evening. Mon, Wed and Fri 09:30 – 14:30 and Tuesday 9:30 – 19:30.
- The continuation and increase of the support offered to people within Sunderland who have substance and alcohol issues.
- Increase in our numbers of clients receiving one to one support
- Increase in the number of clients accessing our support groups
- Increase in Volunteers and volunteer hours. 6 volunteers gave a total of 1014 hours to our service
- Increased presence on social media with Instagram Reach improving by 155.3%
- Increase of Google searches for NERAF

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TRUSTEES ANNUAL REPORT

For the year ended 31 March 2024

The operating year of 2023 to 2024 has seen NERAF adapt and diversify in response to need and funding changes. Our funding streams have grown, and with it, our staff team to meet the growing demand for our services. We are receiving referrals from new and diverse partners across Sunderland and other National Organisations. We have ended the financial year with 8 part time staff. Despite a small staff team, we have worked with over 301 people in one-to-one support and 111 individuals in Group Support.

This year has seen a strong emphasis placed on our client centred approach through the coaching and mentoring model, which places the client at the centre of the process and ensures that they are included in considerations regarding decisions made, targets set, and the learning taken from previous actions and outcomes. This approach has demonstrated the positivity generated through the client empowerment process and evidenced through our recorded success rate.

The financial climate remains challenging and as such the board and staff have placed a greater emphasis on developing the volunteer base, which not only has a positive impact on our clients' recovery and ability to meet ever increasing need but also provides the opportunity to develop and progress new ideas. We currently have 6 volunteers, many who have had substance or alcohol issues themselves and are able to offer peer knowledge and support to our clients. Other volunteers have loved ones who have had substance and alcohol issues and are passionate about support individuals and loved ones of those effected.

As a board we continue to submit funding applications and are always looking for opportunities to further develop the charity. We have almost doubled our income from grant funding from the previous financial year and 2023/2024 is already shaping up to be another year of growth.

My sincere thanks go to all those that have supported NERAF past, present, and future and a huge, big thank you to all our customers, volunteers, peers, staff, and stakeholders; without which our continuing success would not be achievable. Similar to last year, this year has been a tough year for us, and for other charities providing similar support, and if it were not for your continuing support to access our service, referring to us, and volunteering for us, our task would be so much harder to accomplish.

Thank you also to the Board of Trustees who do so much unrecognised and voluntary work behind the scenes and often must make tough decisions, financial pressures and robust decision making is at the heart at what we do at NERAF, and this could not be achieved without the support of Board.

I would like to take a moment to say a big well done to those who have sustained and flourished in their recovery this year and wish you success to the future. Unfortunately, we have lost some people along the way either to their addiction or for other reasons. I hope and wish them well for the future too.

As with other third sector organisations we are aware of the financial difficulties that are present given the current climate following Covid, as a Board we are proud that we continue to make positive financial headway in these challenging times.

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TRUSTEES ANNUAL REPORT

For the year ended 31 March 2024



Eleanor Griffin

Chair of Board for NERAF

Plans for the future

We continue to monitor and review all non-essential work in order to keep all costs to a minimum whilst being sure not to compromise the quality of our service delivery.

As a strong element of our work to support our service users, NERAF continue to seek out new partnership opportunities whilst maintaining positive relationships with our existing partners. These will enable us to finance our work across public health contracts, grant work and independently paid for commercial work. In this way we aim to spread our financial risk and any surplus gained will be used to support our ongoing day to day activities of one to one and group work.

Financial review

The total income for the year was £199,070 (2023: £144,624) of which £56,962 was restricted (2023: £16,865). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice (SORP) 2019.

Expenditure for the year was £134,456 (2023: £84,252) of which £76,743 was restricted (2023: £44,519), which resulted in a net income of £64,614 (2023: £60,372) of which a deficit of £19,581 was restricted (2023: a deficit of £27,654).

The Balance Sheet as at 31 March 2024 showed net current assets of £149,149 (2023: £84,535) of which a deficit of £13,520 was restricted (2023: surplus of £20,954).

Reserves policy

The Trustees intend to build reserves to enable the charity to secure and expand its services. In the year ended 31 March 2025. Free reserves at the year-end stood at £162,669. (2023: £63,581). The charity continues to benefit from the provision of loan finance from NorthStar Ventures which will be complete in the next financial year.

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For the year ended 31 March 2024

The Trustees continue to have a target to build up reserves to represent three months of expenditure, approximately £30,000. The Trustees are aware that the free reserves are below this target level but aim to increase free reserves with a planned operation surplus over the next few years.

Reference and administrative details of the charity, its Trustees and advisors

Charity Name	Northern Engagement into Recovery from Addiction Foundation
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Registered Charity Number	1141400
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Company Number	07586712
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Registered Office and operational address	Sunderland MIND Wellbeing Hub Church Street Hendon Sunderland SR1 2BB
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Trustees	Mrs L Dougan Mr A Matthews Mrs N Parry Mrs C Carruthers Ms E Griffin, Chair
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Bankers	The Co-operative Bank Delf House Southway Skelmersdale WN8 6WT
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Independent Examiner	Douglas Maltman Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne NE1 4BX
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Solicitors	Hempsons The Exchange Station Parade Harrogate HG 1DY
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NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

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TRUSTEES ANNUAL REPORT

For the year ended 31 March 2024

Structure, governance and management

Governing Documents

The organisation is a charitable company limited by guarantee, incorporated on the 31 March 2011. The company was established under a Memorandum of Association which establishes the objectives and powers of the charitable company and is governed under its Articles of Association.

Appointment, Induction and Training of Trustees

The management of the charitable company is the responsibility of the Trustees. Trustees are provided with correct advice, guidance and support to enable them to fulfil their duties to the standard required of the Charity Commission.

Induction will consist of:

- Explanation of appropriate documents relevant to the position
- One to one meeting with the chair of the Trustees and the Chief executive Officer
- Criminal record bureau Checks
- Confidentiality Procedures
- Health and Safety procedures; and
- Training will be provided as required.

Organisation

The Trustees meet every quarter and deal with the administration of the charity to ensure that Northern Engagement into Recovery from Addiction Foundation has a clear vision and strategy for the future, and to monitor the performance against plans, to support the management and staff team, and to oversee financial accountability and risk management.

The operational management of the organisation is undertaken by the paid staff team.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Public Benefit Statement

The Trustees/directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

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TRUSTEES ANNUAL REPORT

For the year ended 31 March 2024

Statement of Trustee Responsibilities

The Trustees, who are also directors for the purposes 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 show the state of affairs of the charitable company and of incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping 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.

Approved by the Board on:

06.12.2024

and signed on their behalf by: Ms E Griffin
Chair

NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2024

I report on the financial statements of Northern Engagement into Recovery from Addiction Foundation for the year ended 31 March 2024, which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Doug Maltman FMAAT
Fellow of the Association of Accountancy technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 06.12.2024

NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

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STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	5	2,376	-	2,376	680
Charitable activities					
Grants and contracts	6	139,296	56,962	196,258	143,711
Other trading activities	7	436	-	436	233
Total income		142,108	56,962	199,070	144,624
Expenditure on:					
Charitable activities					
Operation of the charity	8	57,713	76,743	134,456	84,252
Total expenditure		57,713	76,743	134,456	84,252
Transfers between funds		(200)	200	-	-
Net movement of funds		84,195	(19,581)	64,614	60,372
Reconciliation of funds					
Total funds brought forward		78,474	6,061	84,535	24,163
Total funds carried forward		162,669	(13,520)	149,149	84,535

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 10 to 18 form an integral part of these accounts.

NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

(A company limited by guarantee)

Charity Number 1141400

BALANCE SHEET

Company Number 07586712

As at 31 March 2024

	Notes	£	Total 2024 £	£	Total 2023 £
Current assets					
Debtors	15	-		124	
Cash at bank and in hand	16	166,415		108,598	
Total current assets		166,415		108,722	
Creditors: amounts falling due within one year	17	(14,006)		(14,927)	
Net current assets			152,409		93,795
Total assets less current liabilities			152,409		93,795
Creditors: amounts falling due after more than one year	18	(3,260)		(9,260)	
Total net assets or liabilities			149,149		84,535
Funds of the charity					
Unrestricted income funds			162,669		78,474
Restricted income funds			(13,520)		6,061
Total funds			149,149		84,535

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 10 to 18 form an integral part of these accounts.

These financial statements were approved by the Board on: 06.12.2024

and are signed on its behalf by: Ms E Griffin
Chair

NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Northern Engagement into Recovery from Addiction Foundation meets the definition of a public benefit entity

2.2 Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of peer support work and public awareness of alcohol and substance misuse and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

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

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
5 Donations and legacies				
Other donations and grants	2,376	-	2,376	680
	<u>2,376</u>	<u>-</u>	<u>2,376</u>	<u>680</u>
6 Charitable activities				
<u>Income from grants and contracts</u>				
Sunderland City Council	-	19,970	19,970	16,865
ASDA Foundation	-	-	-	300
Greggs Foundation	19,296	-	19,296	19,296
NHS Sunderland Clinical Commissioning Group	95,000	-	95,000	65,000
Community Foundation - The 1989 Willan Charitable Trust	-	-	-	15,000
Lloyds Bank Foundation	25,000	-	25,000	27,250
Lottery - Awards For All	-	9,872	9,872	-
UKRI	-	1,800	1,800	-
Community Organisation	-	25,320	25,320	-
	<u>139,296</u>	<u>56,962</u>	<u>196,258</u>	<u>143,711</u>
7 Other trading activities				
Other income	436	-	436	233
	<u>436</u>	<u>-</u>	<u>436</u>	<u>233</u>

Income was £199,070 (2023: £144,124) of which £142,108 was unrestricted or designated (2023: £127,259) and £56,962 was restricted (2023: £16,865)

NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
8 Charitable activities				
<u>Direct costs</u>				
Volunteer expenses	-	-	-	595
Computer expenses	2,161	556	2,717	2,194
Insurance	2,267	-	2,267	1,677
Sundries	287	1,957	2,244	479
Other staff costs	163	135	298	666
<u>Support costs</u>				
Rent and rates	6,082	5,604	11,686	8,748
Telephone	1,761	-	1,761	1,482
Printing, postage and stationery	244	-	244	764
Sundries	46	-	46	-
Advertising	416	-	416	199
Group Activity Cost	1,167	1,582	2,749	62
Room Hire and Refreshments	321	398	719	150
Cleaning and health & safety costs	478	-	478	474
Legal and professional fees	40	-	40	1,468
Wages and salaries	35,125	56,201	91,326	53,869
National insurance	2,936	7,316	10,252	6,055
Pension costs	1,128	2,994	4,122	2,464
Office machine costs	2,239	-	2,239	2,054
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	852	-	852	852
	<u>57,713</u>	<u>76,743</u>	<u>134,456</u>	<u>84,252</u>

Expenditure on charitable activities was £134,456 (2023: £84,252) of which £57,713 was unrestricted or designated (2023: £39,733) and £76,743 was restricted (2023: £44,519)

9 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	852	852
	<u>852</u>	<u>852</u>

There were no other fees paid to the examiner (2023: £nil)

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

10 Analysis of staff costs and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	91,326	53,869
Social security costs	10,252	6,055
Employers pension costs	4,122	2,464
	105,700	62,388

No employee received remuneration above £60,000 (2023: nil)

The key management personnel of the charity, comprise the trustees and the chief executive officer. The total employee benefits of the key management personnel of the charity were £34,321. (2023: £26,268)

11 Staff numbers

The average monthly head count was 11 staff (2023: 8 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2024 Number	2023 Number
The parts of the charity in which the employee's work		
Advice and information	7.1	5.6
Management	2.5	2.0
	9.7	7.6

12 Transactions with trustees

One trustees has been paid remunerations from an employment with their charity. Authority for payment was effected by a minute of appointment. No payment is made to the trustee for services as a trustee. Details for the periods were as follows:

Name	Remuneration £	Employer NI £	Employer Pension £	Total 2024 £	Total 2023 £
A Lowery	30,889	2,574	858	34,321	26,268

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

13 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £4,122 (2023: £2,464). There was £0 outstanding as at 31 March 2024 (2023: £261)

14 Corporation Taxation

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

15 Debtors and prepayments (receivable within 1 year)

	2024 £	2023 £
Prepayments	-	124
	-	124

16 Cash at bank and in hand

	2024 £	2023 £
Cash at bank	166,336	108,519
Short term deposits	6	6
Cash in hand	73	73
	166,415	108,598

17 Creditors and accruals (payable within 1 year)

	2024 £	2023 £
Trade creditors	1,260	2,075
Other loans	11,894	12,000
Accruals		
Independent examination of accounts	852	852
	14,006	14,927

18 Creditors and accruals (payable after more than 1 year)

	2024 £	2023 £
Long Term Loan - one to two years	3,260	6,000
Long Term Loan - two to five years	-	3,260
	3,260	9,260

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

19 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

20 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	78,474	142,108	(57,713)	(200)	162,669
Totals	78,474	142,108	(57,713)	(200)	162,669

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

20 Analysis of charitable funds continued

Analysis of movement in restricted funds As at 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
The Rothley Trust	102	-	(102)	-	-
Sunderland City Council - Dependency Awareness	3,421	10,470	(18,411)	-	(4,520)
Bernicia Foundation	(200)	-	-	200	-
Barbour Foundation	46	-	(46)	-	-
Wellbank Foundation	692	-	(692)	-	-
William Leech Foundation	2,000	-	(2,000)	-	-
Sunderland City Council - Suicide Prevention Awareness	-	-	(9,000)	-	(9,000)
Sunderland City Council - Group Activity Costs	-	9,500	(9,500)	-	-
Lottery - Awards For All	-	9,872	(9,872)	-	-
Community Organisation	-	25,320	(25,320)	-	-
UKRI	-	1,800	(1,800)	-	-
Totals	6,061	56,962	(76,743)	200	(13,520)

Sunderland City Council Dependency Awareness and Suicide Prevention Awareness projects are due to be funded during the financial year 2024-25.

NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

The Rothley Trust	This grant is for the purchase of musical instruments for use in NERAF groups as part of members progression on their outcome star, providing meaningful use of time and expanding their social network through group interaction.
Sunderland City Council - Dependency Awareness	This grant was provided for a part time staff member working as an Alcohol and Substance wellbeing advisor to support any clients with any issues highlighted by the recovery coach as a barrier to their recovery or maintaining their sobriety.
Bernicia Foundation	This grant was provided towards the role of a Community Inclusion Officer. This role is to support NERAF clients in maintaining sobriety through the group support and reaching out to new clients via social media.
Barbour Foundation	This grant was awarded for a part time outreach and awareness coach. Their role was to raise awareness within the community regarding alcohol and substance use and how to access support within Sunderland.
Wellbank Foundation	This grant was given for the role of a Dependency Awareness Advisor to support individuals within the city into specialised support across the city.
William Leech	This grant was awarded for a Community Inclusion Officer on a part time basis. This role is to support NERAF clients in maintaining sobriety through the group support and reaching out to new clients via social media.
Sunderland City Council - Suicide Prevention Awareness	This grant was awarded to NERAF to help support clients with mental health and advocacy work to prevent further mental health crisis. It was also to deliver awareness session and preventative work to clients to aid in a better understanding of their own mental health and how this can prevent
Sunderland City Council - Group Activity Costs	This grant was awarded to NERAF to support our social and support group sessions staffing levels and hot meals and refreshments provided.
Lottery - Awards For All	This grant was awarded to NERAF to support the social and support group sessions by being able to provide a larger group drop in area, more facilities and equipments for the clients as well as volunteer costing and staff to oversee the sessions.
Community Organisation	The funding will allow this organisation to add 50 additional staff hours per week. And allow for critical training to upskill the lived experience volunteers they have. And to keep up with the increased demand in food.
UKRI	This grant was a part of a community bid to add vital funding towards management roles in order to allow voluntary sector organisations to expand.

Transfers between funds

As of 31/03/2023

	Reason for transfer	Amount £
Between unrestricted and restricted funds	Bernicia project completed.	200

NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

21 Capital commitments

As at 31 March 2024, the charity had no capital commitments (2023 -£nil)

22 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Cash at bank and in hand	179,935	(13,520)	166,415	108,598
Other net current assets/(liabilities)	(14,006)	-	(14,006)	(14,803)
Long term assets/(liabilities)	(3,260)	-	(3,260)	(9,260)
	<u>162,669</u>	<u>(13,520)</u>	<u>149,149</u>	<u>84,535</u>