

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

**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 31 March 2025**

**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 2025

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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 2025

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The Trustees are pleased to present their annual Directors' report together with financial statements of the charity for the year ended 31 March 2025 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 24/25 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 341 people in one-to-one support and 272 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. Monday, Wednesday, Thursday 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 volunteer hours in which 5 volunteers gave a total of 1591 hours to our service!
- Increased presence on social media with Instagram Reach
- Increase of Google searches for NERAF

The operating year of 2024 to 2025 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

# **NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION**

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## **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2025

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year with 8 part time staff. Despite a small staff team, we have worked with over 341 people in one-to-one support and 272 individuals in Group Support.

This year has seen a strong emphasis placed on our client centred approach through the lived experience support, 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 5 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 remained in a good financial position and 2025/2026 is already shaping up to be another year of stability.

As with 2023/2024, this year has been a year of strengthening and development. 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. Also, a big thanks to 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.

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



Eleanor Griffin  
Chair of Board for NERAF

# **NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION**

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For the year ended 31 March 2025

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### **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 £167,909 (2023/2024: £199,070) of which £151,507 was restricted 2023/2024 £56,962). 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 £157,988 (2023/2024: £134,456) of which £115,997 was restricted (2023/2024 £76,743), which resulted in a net income of £9,921 (2023/24 £64,614).

The Balance Sheet as at 31 March 2025 showed net current assets of £159,070 (2023/2024 £149,149) with £21,990 held in restricted funds (2023/2024 deficit £13,520).

### **Reserves policy**

The 2023/2024 financial year and this year has led to an increase in funding opportunities. Our loan finance from NorthStar Ventures was completed within this financial year so we no longer have any creditors or accruals.

The Trustees continue to aim to keep the equivalent of one years running costs in Reserves (£170,000). Owing to the number of individuals relying on support and the nature of the support received by our charity, we feel one years running costs in reserves allows for stability and future planning.

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## **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2025

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

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

### **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.

# **NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION**

(A company limited by guarantee)

## **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2025

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### 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.

### **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).

# **NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION**

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## **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2025

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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:

28.11.2025\_\_\_\_\_

and signed on their behalf by: Ms E Griffin (Chair)

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# **NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION**

(A company limited by guarantee)

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

For the year ended 31 March 2025

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I report on the financial statements of Northern Engagement into Recovery from Addiction Foundation for the year ended 31 March 2025, which are set out on pages 8 to 17.

### **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 Member of the Association of Accountancy Technicians  
Connected Voice Business Services  
One Strawberry Lane  
Newcastle upon Tyne  
NE1 4BX  
Date: 28.11.2025

# 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 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income from:</b>					
Donations and legacies	5	908	-	908	2,376
Charitable activities					
Grants and contracts	6	15,387	151,507	166,894	196,258
Other trading activities	7	107	-	107	436
<b>Total income</b>		<b>16,402</b>	<b>151,507</b>	<b>167,909</b>	<b>199,070</b>
<b>Expenditure on:</b>					
Charitable activities					
Operation of the charity	8	41,991	115,997	157,988	134,456
<b>Total expenditure</b>		<b>41,991</b>	<b>115,997</b>	<b>157,988</b>	<b>134,456</b>
<b>Net income/(expenditure) and net movement of funds</b>		<b>( 25,589 )</b>	<b>35,510</b>	<b>9,921</b>	<b>64,614</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		162,669	( 13,520 )	149,149	84,535
<b>Total funds carried forward</b>		<b>137,080</b>	<b>21,990</b>	<b>159,070</b>	<b>149,149</b>

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 17 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 2025

	Notes	£	Total 2025 £	£	Total 2024 £
<b>Current assets</b>					
Debtors	15	-	-	-	-
Cash at bank and in hand	15	169,312		166,415	
<b>Total current assets</b>		<b>169,312</b>		<b>166,415</b>	
<b>Creditors:</b> amounts falling due within one year	16	<b>( 10,242 )</b>		<b>( 14,006 )</b>	
<b>Net current assets</b>			<b>159,070</b>		<b>152,409</b>
<b>Total assets less current liabilities</b>			<b>159,070</b>		<b>152,409</b>
<b>Creditors:</b> amounts falling due after more than one year	17	-		<b>( 3,260 )</b>	
<b>Total net assets or liabilities</b>			<b>159,070</b>		<b>149,149</b>
<b>Funds of the charity</b>					
Unrestricted income funds			137,080		162,669
Restricted income funds			21,990		( 13,520 )
<b>Total funds</b>			<b>159,070</b>		<b>149,149</b>

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 17 form an integral part of these accounts.

These financial statements were approved by the Board on: 28.11.2025

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 2025

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### **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.

# **NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION**

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## **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2025

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### **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.

# NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

### Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>5 Donations and legacies</b>				
Other donations and grants	908	-	<b>908</b>	2,376
	<u>908</u>	<u>-</u>	<u><b>908</b></u>	<u>2,376</u>
<b>6 Charitable activities</b>				
<u>Income from grants and contracts</u>				
Sunderland City Council	1,503	114,053	<b>115,556</b>	19,970
Greggs Foundation	-	19,296	<b>19,296</b>	19,296
NHS Sunderland Clinical Commissioning Group	13,884	-	<b>13,884</b>	95,000
Lloyds Bank Foundation	-	-	-	25,000
Lottery - Awards For All	-	17,050	<b>17,050</b>	9,872
UKRI	-	1,108	<b>1,108</b>	1,800
Community Organisation	-	-	-	25,320
	<u>15,387</u>	<u>151,507</u>	<u><b>166,894</b></u>	<u>196,258</u>
<b>7 Other trading activities</b>				
Other income	107	-	<b>107</b>	436
	<u>107</u>	<u>-</u>	<u><b>107</b></u>	<u>436</u>

Income was £167,909 (2024: £199,070) of which £16,402 was unrestricted or designated (2024: £142,108) and £151,507 was restricted (2024: £56,962)

# NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>8 Charitable activities</b>				
<u>Direct costs</u>				
Volunteer expenses	-	-	-	-
Computer expenses	1,926	1,750	<b>3,676</b>	2,717
Insurance	1,720	-	<b>1,720</b>	2,267
Sundries	126	-	<b>126</b>	2,244
Other staff costs	496	140	<b>636</b>	298
Volunteer costs	637	-	<b>637</b>	-
<u>Support costs</u>				
Rent and rates	-	13,107	<b>13,107</b>	11,686
Telephone	1,765	-	<b>1,765</b>	1,761
Printing, postage and stationery	153	468	<b>621</b>	244
Sundries	-	-	-	46
Advertising	191	-	<b>191</b>	416
Group Activity Cost	1,305	1,120	<b>2,425</b>	2,749
Room Hire and Refreshments	420	-	<b>420</b>	719
Cleaning and health & safety costs	226	-	<b>226</b>	478
Legal and professional fees	83	-	<b>83</b>	40
Wages and salaries	9,887	99,412	<b>109,299</b>	91,326
National insurance	14,690	-	<b>14,690</b>	10,252
Pension costs	5,712	-	<b>5,712</b>	4,122
Office machine costs	1,744	-	<b>1,744</b>	2,239
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	910	-	<b>910</b>	852
	<u>41,991</u>	<u>115,997</u>	<u><b>157,988</b></u>	<u>134,456</u>

Expenditure on charitable activities was £157,988 (2024: £134,456) of which £41,991 was unrestricted or designated (2024: £57,713) and £115,997 was restricted (2024: £76,743)

### 9 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	<b>910</b>	852
	<u><b>910</b></u>	<u>852</u>

There were no other fees paid to the examiner (2024: £nil)

# NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

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

	2025 £	2024 £
Salaries and wages	109,299	91,326
Social security costs	14,690	10,252
Employers pension costs	5,712	4,122
	<b>129,701</b>	<b>105,700</b>

No employee received remuneration above £60,000 (2024: 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 £35,296. (2024: £34,321)

### 11 Staff numbers

The head count was 8 staff (2024: 11 staff).

### 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 2025 £	Total 2024 £
A Lowery	-	-	-	-	<b>34,321</b>

### 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.

### 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 £5,712 (2024: £4,122). There was £462 outstanding as at 31 March 2025 (2024: £0)

### 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.



# NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

### 15 Cash at bank and in hand

	2025 £	2024 £
Cash at bank	169,070	166,336
Short term deposits	6	6
Cash in hand	236	73
	<b>169,312</b>	<b>166,415</b>

### 16 Creditors and accruals (payable within 1 year)

	2025 £	2024 £
Trade creditors	2,115	1,260
Other loans	7,217	11,894
Accruals		
Independent examination of accounts	910	852
	<b>10,242</b>	<b>14,006</b>

### 17 Creditors and accruals (payable after more than 1 year)

	2025 £	2024 £
Long Term Loan - one to two years	-	3,260
	<b>-</b>	<b>3,260</b>

### 18 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.

### 19 Analysis of charitable funds

#### Analysis of movements in unrestricted funds

As at 31 March 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	162,669	16,402	( 41,991 )	-	<b>137,080</b>
<b>Totals</b>	<b>162,669</b>	<b>16,402</b>	<b>( 41,991 )</b>	<b>-</b>	<b>137,080</b>

#### Purpose of unrestricted funds

General unrestricted fund      The 'free reserves' of the charity

# NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

### 20 Analysis of charitable funds continued

#### Analysis of movement in restricted funds

As at 31 March 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Restricted funds</b>					
Sunderland City Council - Dependancy Awareness	( 4,520 )	6,435	-	-	<b>1,915</b>
Sunderland City Council - Suicide Prevention Awareness	( 9,000 )	13,065	-	-	<b>4,065</b>
Lottery - Awards For All	-	17,050	( 3,542 )	-	<b>13,508</b>
UKRI	-	1,108	( 1,108 )	-	-
Greggs Foundation	-	19,296	( 19,296 )	-	-
Sunderland City Council - DAA	-	48,717	( 48,717 )	-	-
Sunderland City Council - Links for life	-	36,338	( 36,338 )	-	-
Sunderland City Council - Gym passes	-	2,502	-	-	<b>2,502</b>
Sunderland City Council - Smoking cessation	-	6,996	( 6,996 )	-	-
<b>Totals</b>	<b>( 13,520 )</b>	<b>151,507</b>	<b>( 115,997 )</b>	<b>-</b>	<b>21,990</b>

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

#### Purpose of restricted funds

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

Sunderland City Council - Dependancy 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.
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
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.
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.
Greggs Foundation	This grant enabled NERAF to continue to deliver a support service to over 300 individuals per year. The grant ensures that we have enough funds to pay our rent and have a Chief Executive to navigate the charity through

## NORTHERN ENGAGEMENT INTO RECOVERY FROM ADDICTION FOUNDATION

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

#### Purpose of restricted funds (continued)

Sunderland City Council - DAA	This grant was provided for a part time staff member working as a Depedancy Awareness advisor to support any clients with any issues highlighted by the recovery coach as a barrier to their recovery or
Sunderland City Council - Links for Life	The HARP Project funded by Links For Life increased the support available to individuals in Sunderland experiencing substance and alcohol issues. With a focus on advocating and supporting the under represented and
Sunderland City Council - Gym passes	Sunderland City Council provided this fund in order to support clients that are in recovery with their physical health and wellbeing.
Sunderland City Council - Smoking cessation	This project offered all clients and loved ones of NERAFa comprehensive support package to increase their chances of reducing or quitting smoking. As well as raising awareness around the dangers and impacts of smoking.

#### 21 Capital commitments

As at 31 March 2025, the charity had no capital commitments (2024 -£nil)

#### 22 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Cash at bank and in hand	147,322	21,990	<b>169,312</b>	166,415
Other net current assets/(liabilities)	( 10,242 )	-	<b>( 10,242 )</b>	( 14,006 )
Long term assets/(liabilities)	-	-	-	( 3,260 )
	<u>137,080</u>	<u>21,990</u>	<u><b>159,070</b></u>	<u>149,149</u>