

**NIWE EATING DISTRESS SERVICE TRADING AS  
EATING DISTRESS NORTH EAST LIMITED**

**Company Limited By Guarantee**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**Charity Number: 1150416**

**Company Registration: 08269009**

**DEBÉRE LIMITED**

Chartered Accountants

Swallow House

Parsons Road

Washington

Tyne and Wear

NE37 1EZ

**NIWE EATING DISTRESS SERVICE TRADING AS  
EATING DISTRESS NORTH EAST LIMITED**

**COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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<b>CONTENTS</b>	<b>PAGES</b>
Officers and professional advisers	1
Trustees' annual report	2 to 13
Independent examiner's report	14
Statement of financial activities	15
Statement of financial position	16 to 17
Notes to the financial statements	18 to 33

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**NIWE EATING DISTRESS SERVICE TRADING AS  
EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**OFFICERS AND PROFESSIONAL ADVISERS**  
**YEAR ENDED 31 MARCH 2023**

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<b>The Trustees</b>	Carolyn (Lyn) Boyle, Chair (resigned 7 November 2022) Lauren Patterson, Chair Michael Wallace Michael Garry Rachel Errington (resigned 11 April 2022) Emily Robinson O'Grady (appointed 23 September 2022) Jonathan Bean – (appointed 1 November 2022) Kay Jones (appointed 1 April 2023) Radha Sharma
<b>Charity secretary</b>	Anne Fry (appointed 18 October 2022)
<b>Registered office</b>	Adamson House 65 Westgate Road Newcastle upon Tyne Tyne and Wear NE1 1SG
<b>Charity number</b>	1150416
<b>Company registration number</b>	08269009
<b>Accountants</b>	Debére Limited Swallow House Parsons Road Washington Tyne and Wear NE37 1EZ
<b>Bankers</b>	The Co-operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2023**

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The trustees, who are the directors of the organisation for the purpose of Company Law, present their annual director's report together with the charity's financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective October 2019)".

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing documents**

The organisation is a charitable company limited by guarantee, incorporated on 25 October 2012. 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 of Trustees**

Trustees are elected at the AGM and can serve more than one term. Interested possible new trustees are encouraged to attend trustee meetings, as observers can then be co-opted and elected at the following AGM.

### **Organisation**

The trustees meet bi-monthly and deal with the administration of the charity encompassing the strategic vision, 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.

### **Financial review**

NIWE Eating Distress Service is funded by grant income from Henry Smith Charity; The National Lottery Community Fund; Newcastle Gateshead and North Tyneside Clinical Commissioning Groups; and a range of smaller trusts and charitable foundations, a number of small donations; income generated from fundraising and charged for services.

The total income for the year was £362,753.

### **Financial Liabilities**

The Trustees have had to allow for the outstanding liability of the pension scheme deficit, which was valued at £5,900 at the last estimate. The deficit is to be addressed with a plan to buy out of the scheme in accordance with current regulation (Ref: note 14).

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2023**

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## **Reserves**

Reserves which enables NIWE to have sufficient financial resources to meet liabilities and meet ethical commitments if funding were to be withdrawn and/or it were unable to continue operating. NIWE provides counselling and support to vulnerable clients including longer term and the Trustees wish to maintain a sufficient level of reserves to enable the counselling service to continue should a shortfall in income occur. NIWE considers that holding up to six month's reserves would allow for the opportunity to ethically complete its programmes of support to these vulnerable clients.

NIWE Eating Distress Service has agreed to hold designated contingency reserves of £217,270. At 31 March 2023, designated reserves represented more than 6 months' running costs based on 2022/23 expenditure, £15,977 as the estimated costs associated with parental leave, sickness and jury duty, £5,900 designated to cover the pension fund withdrawal liability which is expected to become payable in the next financial year, £18,000 designated for office relocation costs in order to expand into larger premises, £10,000 for project development costs, and £17,440 for organisational development including communications and marketing, training development, and additional resourcing to meet the needs of people who use our services. Unrestricted reserves stand at £83,079. The total of the Charity's unrestricted reserves for 2022/23 are therefore £300,349.

## **Monitoring and reviewing the Reserves Policy**

The calculation of the required level of reserves by the Trustees/Directors forms part of their consideration and review of business planning, budget, financial projections and funding strategy each year.

## **Public benefit statement**

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

## **Objectives and activities**

Charitable objects include:

- the relief of sickness and the preservation and protection of good health by the provision of a confidential helpline/listening service, workshops and support.
- to relieve the needs primarily but not exclusively of women with eating distress and eating disorders.
- to offer charitable support to the families, friends and carers of such people.
- to provide a complementary service to existing provisions.
- to promote greater knowledge about and heighten awareness of eating distress.

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2023**

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This is achieved by means of:

- Guidance and support to those affected by eating distress via, e-mail, telephone, information, self-help resources and signposting to other services.
- Interventions for individuals affected by eating distress through:
  - Counselling and psychotherapy
  - Regular psychoeducation (health topic) workshops
  - Mindfulness courses
  - Friends and Family (Carers) support group
  - Maudsley training courses for Friends and Family (carers)
  - Counselling for students in partnership with Newcastle University
  - Awareness raising sessions in the community
  - Participation in a range of health events across the area
  - CPD certified training programme for professionals
  - Educational talks and workshops in various settings
  - Linked work with statutory partners
  - Active collaboration with relevant partners
  - Contribution to research into eating distress
  - Membership of relevant strategic partnerships and bodies

## **Background**

Eating Distress North East provides therapeutic support to people who are experiencing eating distress with or without a medical diagnosis. We deliver counselling and psychotherapy, health and wellbeing sessions and support to friends, families and carers. We aid early identification and prevention through our training and education programme.

Our approach aligns with the NICE Guidelines on Eating Disorders: recognition and treatment, which highlight the need for awareness that eating distress might be a difficult thing to discuss because of feelings of stigma and shame, and the need for people in different protected characteristics groups, with a range of life experiences and across levels of income, to have equitable access to support.

It is estimated that around 1.25 million people in the UK have an eating disorder. Eating disorders are serious mental health conditions.

Mortality rates are almost twice as high for people with EDs than in the general population and anorexia has a higher mortality rate than any other mental health disorder. The average duration of an eating disorder is 7-10 years but early identification and intervention can drastically improve the chances of a full recovery.

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2023**

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The impact of supporting someone with an eating disorder is high, with the Royal College of Psychiatrists citing research showing the burden is as high or higher than that of caring for a person with depression or schizophrenia.

Nationally, hospital admissions for eating disorders have risen by 84% in the five years between 2015/16 and 2020/21, with children and young people being the worst affected, with a 90% rise over the period. A stark rise of 128% is seen in boys and young men — from 280 hospital admissions in 2015/16 to 637 in 2020/21<sup>1</sup>.

We know that the number of people presenting at inpatient services are just a proportion of the people who have a disordered relationship to eating and who might need support.

### **Achievements and performance**

Eating Distress North East has taken the learning from Covid-19 and continued to offer counselling both online and in person. The ratio of people receiving services throughout the year has remained at broadly 50/50.

Having benefitted from funding allocated through the Community Mental Health Transformation initiative and reflecting the increased prevalence of and national and regional profile of eating disorders, we have played a vital role in the early intervention and prevention of eating disorders.

We have engaged with health colleagues strategically through the North East and North Cumbria Integrated Care Systems' Adult Eating Disorder Provider Collaborative. EDNE has received health commissioned funding through the Provider Collaborative to deliver counselling and psychotherapy in Durham and the Tees Valley, the first time we have been funded to deliver support specifically in this area.

We've also worked with the Provider Collaborative to develop a project which aims to explore and expand the role of the voluntary, community and social enterprise sector in the specialist eating distress provision in the North East and North Cumbria. The aims of the project are to:

- a. Test how we can best expand the role of the VCSE in the AED pathway across the NE and North Cumbria (what works and why?)
- b. Lead work to draw existing VCSE/community based groups for AED (commissioned and non-commissioned) across the NENC into an AED network

This work started this year and will continue through 2023/24.

We've continued our working partnership with Newcastle University's Student Wellbeing Service to deliver specialist Eating Distress support to students, and have also developed a partnership with Durham University to deliver similar support to their student population.

### **Strategic stakeholder and representation**

EDNE sit on a number of strategic forums and networks which provides a voice for the people who use our services. These include the North East and North Cumbria (NENC) ICS Adult Eating Disorder Provider Collaborative; the NENC VCSE Partnership Programme, Mental Health and workforce subgroups; the ARFID (Avoidant restrictive food intake disorder) Task and Finish Group; Regional ED Educational Forum; Eating Disorders Transitions Task & Finish Group; and various local authority networks and forums.

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<sup>1</sup> <https://www.rcpsych.ac.uk/news-and-features/latest-news/detail/2022/05/18/hospital-admissions-for-eating-disorders-increased-by-84-in-the-last-five-years>

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2023**

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## **REDCAN**

The Regional Eating Disorders Charities and Network (REDCAN) continues to develop and strengthen our working relationships with other regional eating disorder charities.

We formally launched during Eating Disorder Awareness Week February 2023 with a dedicated website, social media channels, and communications strategy.

This network covers England, Scotland and Northern Ireland and provides significant opportunities for EDNE to share our experiences, learn from others, and campaign with a raised profile on issues affecting people with eating disorders, and those affecting the charity sector supporting them.

### **Research into Effects of COVID-19 pandemic on people with eating disorders**

EDNE engaged with eating disorder research through this project, working with researchers from Northumbria University, 'Remote Healthcare for Eating Disorders throughout COVID-19 (RHED-C)', and during the year facilitated two workshops with EDNE clients and researchers.

The workshops were to explore co-created ideas for an animation about people's experiences and this will be realised during the next financial year.

### **Counselling Service**

During 2022/23, our counselling service worked with 385 clients in counselling which represents an increase of 28% from last financial year.

This increase is indicative of the increased need in our communities and illustrates the importance of early identification, and support, in order to improve recovery outcomes.

Our counselling service uses the Warwick Edinburgh Mental Wellbeing Scale to assess impact of our service and data for the year 2021-22 is included below.

In addition to this, we also capture feedback from the people who use our service in a more informal way and ask, on completion of counselling, whether they have experienced positive change, and what impact the counselling has had on their self-esteem and wellbeing.

This year, 98% of people said they had experienced a positive change and 77% said their self esteem and wellbeing had improved.

*"I have become more aware of my disordered eating and can challenge thoughts and worries. The recovery work I did is hanging in my kitchen so I am reminded of my goals and hopes."*

*"I view situations differently, treat myself differently, things that would in the past trigger me, I now have coping mechanisms for and can handle better"*

85% of people said that they felt better equipped to deal with their eating distress and life events.



**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (continued)**  
**YEAR ENDED 31 MARCH 2023**

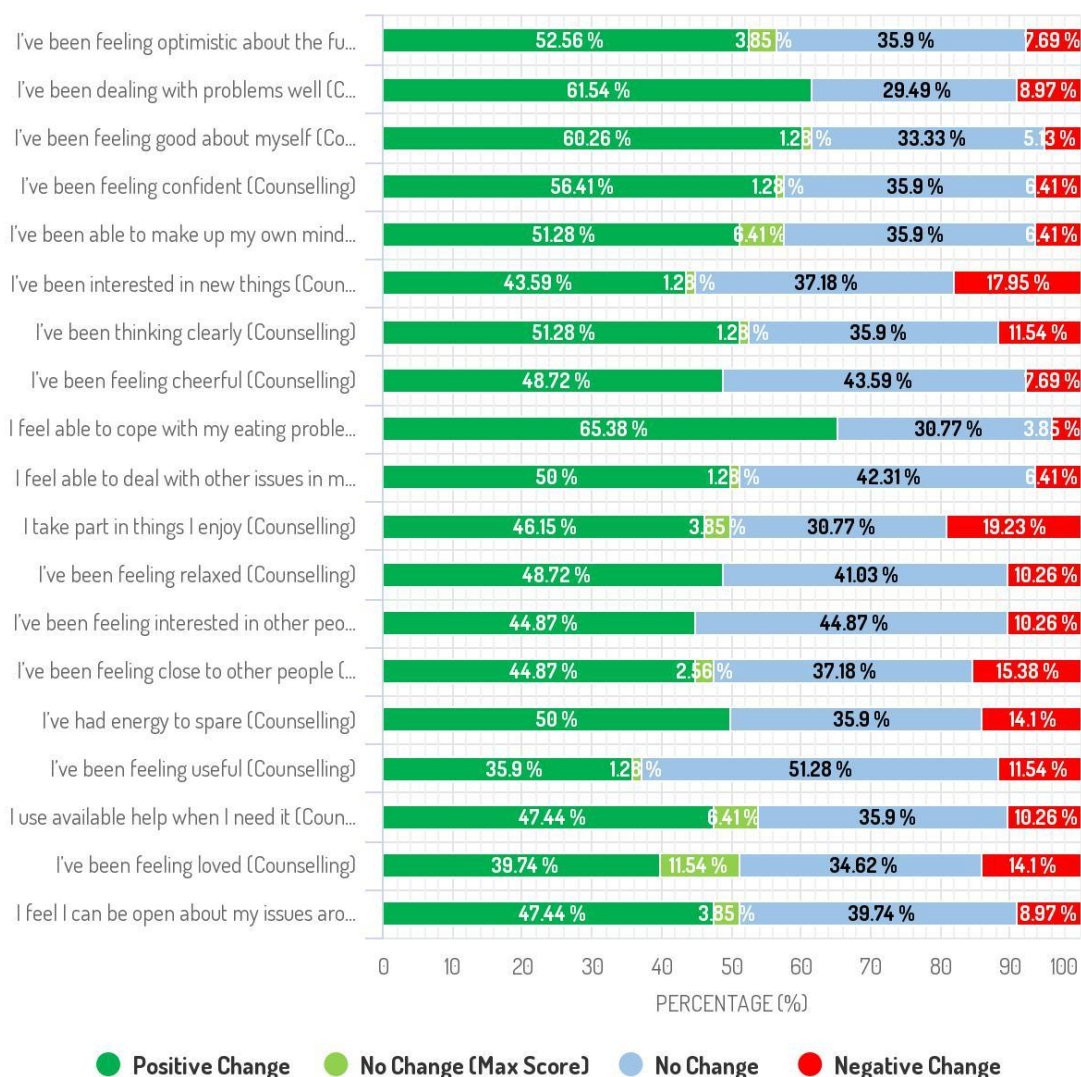
When asked what might have happened if they hadn't received counselling, many people highlighted the importance of timely support, self-compassion and coping strategies that our support has enabled them to put into place for themselves.

*"Although I am going through some very testing and personal times since my counselling ended, I feel like I am coping with them better than I would have previously."*

*"I am still struggling with my eating, but I feel less helpless now. I have had some wobbly days, but my recovery worksheets really help me to re-centre myself. I am also better at advocating for myself."*

*"I came in as I was recovering. I would have been more likely to relapse if I hadn't been able to deal with the underlying issues which led to the anorexia."*

### TOWARDS RECOVERY



**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2023**

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EDNE has been facing some recruitment challenges, well documented across all sectors, and, combined with increased referrals, this has impacted on waiting times. We will be reviewing our staffing structure and funding model next year with the aim of ensuring parity of service to people in the North East.

We continue to offer a paid for counselling service one evening a week. Demand for the paid for service continues to be strong and we are hopeful of expanding this service as a sustainable revenue stream for EDNE in future years once we are in new premises.

### **CASE STUDY**

Jenny is a 31 year old woman who self-referred to the service hoping to gain an understanding of the triggers for her binges and to develop strategies to manage this. Jenny previously struggled with anorexia and restrictive eating and was underweight for most of her teenage years and early 20s. This has changed in the past eight years and she now struggles with Binge eating disorder.

Jenny attended eight sessions and through these, talked about binge eating episodes which happened daily. This was characterised by eating quickly and without really tasting the food, eating large amounts of food in a short period of time, and then feeling very full and uncomfortable. The binges happened most often in the evenings but could also occur in the day. She was committed and proactive throughout and showed determination to find ways of managing this behaviour.

Working integratively, we used the “hot cross bun/5 aspects” approach to explore the link between situations, thoughts, emotions, physical sensations, and behaviour. Initially this was used following a binge and I encourage Jenny to use open, non-judgemental reflective approach to consider what may have led to the binge. (Key phrase “Compassionate curiosity”)

Once Jenny began to explore this, she started to see a link between occasions when she was feeling very overwhelmed, disorganised and under pressure, leading to physical sensations of stress, thoughts of “not being able to manage everything” and then an intense physical urge and drive to binge eat. Using the emotion word wheel, she identified in a nuanced way her emotions and found this helpful (Name it to tame it!). We explored further these situations and she recognised too that she often struggled to say no to people who were making demands on her, especially when she did not have time to meet those needs. She described this as feeling “penned in” and that wanting to please people, or not let them down, often led to taking on additional workload or to make commitments to friends and family that she did not have time for. She sometimes had a desire to say she could no longer uphold the responsibilities or commitments, if she had over promised, however, this led to a concern that people would assume she was incapable/not good enough.

We gently challenged these assumptions and looked at alternative perspectives, for example, exploring what she would think if someone else politely declined additional work or social events citing having too much to do. Following this she began to test saying “no” to people who were making additional demands of her time, especially when she already had a full workload/was busy. She found that whilst she initially felt guilty, that it did mean she was more often avoiding the overwhelmed feelings and therefore was calmer in general and felt more able to manage situations. She no longer had such an intense need to binge and began to make choices for herself and to prioritise her self-care. This began to include her family and friends and she was making choices for herself which were still in line with her caring and kind values, whilst retaining care and concern for herself. She also found alternative ways of managing her physical sensations and emotions, such as recognising the need for relaxation and going to the beach for a walk, rather than driving to the takeaway shop.

At the end of the eight sessions, she had had full weeks without bingeing and even when she still did on occasions order takeaway, that she was ordering less amounts of food and was stopping when she recognised physical sensations of fullness.

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2023**

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**Towards Recovery: Health and Wellbeing for Mental Health**

Following consultation with our users we resumed in-person Health and Wellbeing sessions but continued to include an online option for those who preferred it.

Session topics included Food and Mood, Coping with Christmas, The inner critic, and Developing Tools for Self-Compassion

Throughout 2022/23 102 people took part in our Towards Recovery Health and Wellbeing sessions and feedback from those who attended was very positive, with 100% of people saying they found the sessions helpful and 98% saying the session helped them feel better about their health/wellbeing, the numbers attending each session were variable.

We are reviewing our group / psychoeducation offer to ensure it's responsive to what people need, offers support to people on our waiting list, and is accessible to different communities.

*"Wonderful session. Listening to others makes me feel that I'm not alone with my own thoughts. I hope that there can be more in the future. Thank you".*

**Carers / Friends and Family**

Our Friends and Family peer support sessions are held twice a month and, in line with other provision, delivered in a blended model, both online and in person to respond to individuals' preferences.

Feedback from our activities this year was positive but engagement was low and, as with our psycho education groups, we're reviewing our support for friends and family and exploring ways to make sure we're delivering support that people value at a time and place that is accessible to them.

**Prevention and Early Intervention**

Our training and education programme is key to promoting early identification and treatment of an eating disorder thus improving the speed of recovery, reducing symptoms to a greater extent, and improving the likelihood of long-term recovery.

Eating disorder specialists widely agree that specialist online and in person education programmes can prevent many eating disorders. For those already experiencing symptoms, early detection and intervention can result in full remission of symptoms and return to a full quality of life.

Our awareness raising talks are designed to highlight signs and symptoms of an eating disorder and encourage people to take the first steps toward treatment; while our eating disorder training assists professionals with early identification of an eating disorder, treatment pathways and how best to support clients in their care.

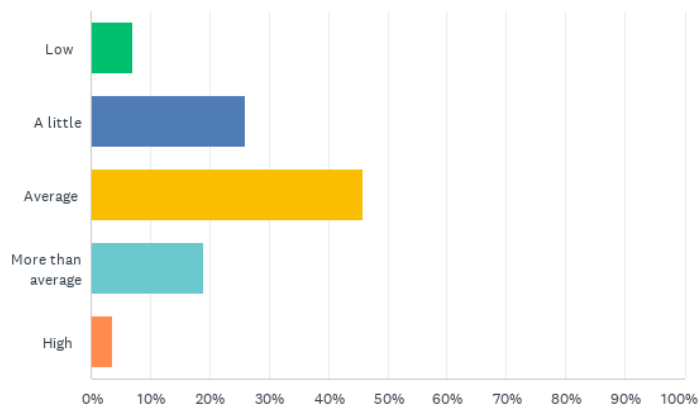
During the year 2022/23 we delivered these awareness raising and CPD accredited training to 2,034 people. Audiences spanned other voluntary, community and social enterprise organisations, university and college students, local authority and health professionals and housing providers.

The majority of participants reported that the sessions improved their knowledge and understanding of eating distress:

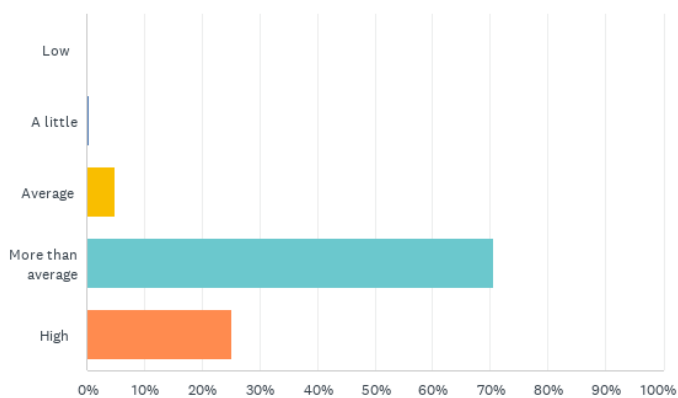
**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2023**

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Q3 How would you rate your knowledge and understanding of ED? (Before the training)



Q4 How would you rate your knowledge and understanding of ED? (After the training)



**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2023**

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*"This was the best informative training I have had for a long time. I look forward to completing some more in the future."*

*"This has made me realise just how many different types of eating disorder there are. It is also useful to have been shown how to approach someone I may suspect of having an eating disorder. This has been really informative and interesting."*

### **Trust Board and Strategic Planning**

During this year our Chair Lyn Boyle stepped down and Lauren Patterson, Vice Chair, took the Chair role. We thank Lyn for her service and support to EDNE over the years.

In October 2022 a new Chief Executive was appointed to lead the organisation and these new appointments to strategic roles in EDNE were followed by some governance strengthening sessions to refresh our Board's understanding of the roles and responsibilities of trustees, and identify skills gaps. This resulted in trustee recruitment which will bring new skills and perspectives to the EDNE Board and provide strategic direction and oversight for the future.

### **Staffing**

We appointed a new Counselling Lead and Deputy Counselling Lead towards the end of this year and expanded our counselling team in line with new funding streams.

Our staff team now totals twelve with five further sessional counsellors.

### **Strategy**

Our new Chief Executive and the Board of Trustees have set a one year strategy for 2023/24 which focuses on strengthening and stabilising the organisation after a period of change. Throughout the course of 2023-24 a three-year strategy will be produced which builds on the work completed during this time and articulates our purpose and ambition to be a **centre of excellence for eating distress support in the North East**.

### **Organisational Development**

New premises are a priority and this year we will be moving into a more suitable environment as soon as possible. Alongside this, we will review our counselling delivery model with a focus on accessibility for our clients and develop a thorough understanding across the organisation of trauma informed practice and psychologically informed environments.

We will undertake a review of benefits for EDNE staff, including pay, pension, annual leave, training budget, wellbeing initiatives, and other 'employee positive' steps that we can take to improve retention and staff wellbeing.

We will undertake a staff-led refresh of our Vision, Mission and Values with clearly articulated behaviours and competencies which will be generated and owned by staff and embedded in our policies, processes and procedures.

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2023**

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**Data and Theory of Change**

We will develop a Theory of Change for EDNE which clearly articulates our activities, outputs and outcomes ('what we do and why') and helps us articulate our impact, both internally and to external audiences including funders and commissioners. This will support and underpin our communications strategy going forward.

**Communications and fundraising**

EDNE produced a new website and branding in 2021 which has given us a strong base to strengthen our communications and key messages. A communications strategy and printed materials will be produced. A fundraising strategy will be produced with a focus on digital and corporate fundraising. We will test and 'fail fast', learning which works and which doesn't, building our community and audiences as we go. Corporate fundraising will also tie into business development activities linked to our training offer in the form of corporate partnerships.

**Paid for services**

We will grow our income through the development of our paid for counselling service, enabled by the move to larger premises. Alongside this, we will review our current training and education offer, develop a new pricing structure for existing courses, and explore which market exists for new paid-for training and education courses, linking in with the development of corporate partnerships.

**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 give a view of the situation 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.

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2023**

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**Independent Examiner**

A resolution to re-appoint Claire Miller of Debére Limited as Independent Examiner for the ensuring year will be proposed at the Annual General Meeting.

**Small Companies Provisions**

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the Board on 12 July 2023 and signed on their behalf by:



Lauren Patterson  
Chair

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NIWE EATING DISTRESS SERVICE**  
**TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**YEAR ENDED 31 MARCH 2023**

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I report on the accounts of NIWE Eating Distress Service Trading As Eating Distress North East Limited for the year ended 31 March 2023, which are set out on pages 15 to 33.

**Respective responsibilities of trustees and examiner**

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 Act (the 2011 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 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or;

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Claire Miller BA (Hons) FCA  
Independent Examiner

ON BEHALF OF DEBÉRE LIMITED  
Chartered Accountants  
Swallow House  
Parsons Road  
Washington  
Tyne and Wear  
NE37 1EZ  
Date: 12 July 2023



**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME STATEMENT)**  
**YEAR ENDED 31 MARCH 2023**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Restated Total Funds 2022 £</b>
<b>Income and expenditure</b>					
<b>Income from:</b>					
Donations and legacies	<b>5</b>	1,516	–	1,516	2,906
Charitable activities					
Grant and contracts	<b>6</b>	6,760	349,442	356,202	235,170
Other trading activities	<b>7</b>	3,825	–	3,825	4,344
Income from investments	<b>8</b>	<u>1,210</u>	<u>–</u>	<u>1,210</u>	<u>277</u>
<b>Total income</b>		<u>13,311</u>	<u>349,442</u>	<u>362,753</u>	<u>242,697</u>
<b>Expenditure on:</b>					
Charitable activities					
Operation of the charity	<b>9</b>	<u>34,802</u>	<u>248,107</u>	<u>282,909</u>	<u>192,001</u>
<b>Total expenditure</b>		<u>34,802</u>	<u>248,107</u>	<u>282,909</u>	<u>192,001</u>
<b>Net income / (expenditure)</b>	<b>16</b>	(21,491)	101,335	79,844	50,696
<b>Transfer between funds</b>		114,835	(114,835)	–	–
Total funds brought forward		<u>207,005</u>	<u>28,500</u>	<u>235,505</u>	<u>184,809</u>
<b>Total funds carried forward</b>		<u>300,349</u>	<u>15,000</u>	<u>315,349</u>	<u>235,505</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 18 to 33 form part of these financial statements.

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**COMPANY LIMITED BY GUARANTEE**

*Registered Number 08269009*

**STATEMENT OF FINANCIAL POSITION**

**31 MARCH 2023**

	Notes	<b>2023</b>		<i>Restated</i> <b>2022</b>	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	17		1,200		1,600
<b>Current assets</b>					
Debtors	18	116,026		11,188	
Cash at bank and in hand	19	<u>386,861</u>		<u>263,519</u>	
		502,887		274,707	
<b>Creditors: amounts falling due within one year</b>	20	<u>(188,113)</u>		<u>(39,821)</u>	
<b>Net current assets</b>			<u>314,774</u>		<u>234,886</u>
<b>Total assets less current liabilities</b>			315,974		236,486
<b>Creditors: amounts falling due after more than one year</b>	21	<u>(625)</u>	<u>(625)</u>	<u>(981)</u>	<u>(981)</u>
			315,349		235,505
			=====		=====
<b>Funds</b>					
Unrestricted income funds	24		68,979		114,005
Restricted income funds			15,000		28,500
Designated funds			<u>231,370</u>		<u>93,000</u>
<b>Total funds</b>			315,349		235,505
			=====		=====

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)).

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 18 to 33 form part of these financial statements

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**COMPANY LIMITED BY GUARANTEE**

*Registered Number 08269009*

**STATEMENT OF FINANCIAL POSITION** *(continued)*

**31 MARCH 2023**

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Directors/trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the Board and authorised for issue on 12 July 2023 and are signed on their behalf by:



Lauren Patterson  
Chair

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The notes on pages 18 to 33 form part of these financial statements

# **NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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### **1 General information**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Old Post Office, 5 Pink Lane, Newcastle upon Tyne, Tyne and Wear, NE1 5DW.

### **2 Statement of compliance**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

### **3 Accounting policies**

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

#### **Going concern basis**

The charity reported total unrestricted funds at the year-end of £328,199 and has already secured a significant amount of funding for the current year. 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.

#### **Cash flow exemption**

The charity has elected to adopt the exemption from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **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.

#### **Offsetting**

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

# **NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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### **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 or provision of other specified service is deferred until the criteria of income recognition are met.

### **Volunteer help**

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

### **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.

### **Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

### **Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investment and any gain or loss resulting from revaluing investments to market value at the end of the year.

### **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of 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 charities' work or for specific projects being undertaken by the charity.

### **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.

### **Charitable activities**

Expenditure on charitable activities includes the costs of counselling and other activities undertaken to further the purposes of the charity and their associated support costs.

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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**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.

**Irrecoverable VAT**

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

**Creditors**

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

**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.

**Tangible fixed assets for use by the charity**

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Office equipment

Straight line over five years

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**4 Statement of Financial Activities for the prior year**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Restated Total Funds 2022 £</b>	<b>Original Total Funds 2022 £</b>
<b>Income and expenditure</b>					
<b>Income from:</b>					
Donations and legacies	<b>5</b>	2,906	—	2,906	4,149
Charitable activities					
Grant and contracts	<b>6</b>	180	234,990	235,170	237,544
Other trading activities	<b>7</b>	4,344	—	4,344	13,557
Income from investments	<b>8</b>	<u>277</u>	<u>—</u>	<u>277</u>	<u>277</u>
<b>Total income</b>		<u>7,707</u>	<u>234,990</u>	<u>242,697</u>	<u>255,527</u>
<b>Expenditure on:</b>					
Charitable activities					
Operation of the charity	<b>9</b>	<u>—</u>	<u>192,001</u>	<u>192,001</u>	<u>242,765</u>
<b>Total expenditure</b>		<u>—</u>	<u>192,001</u>	<u>192,001</u>	<u>242,765</u>
<b>Net income / (expenditure)</b>	<b>16</b>	7,707	42,989	50,696	12,762
<b>Transfer between funds</b>		75,968	(75,968)	—	—
Total funds brought forward		<u>123,330</u>	<u>61,479</u>	<u>184,809</u>	<u>184,809</u>
<b>Total funds carried forward</b>		<u>207,005</u>	<u>28,500</u>	<u>235,505</u>	<u>197,571</u>

**5 Donations and legacies**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Restated Total Funds 2022 £</b>
Donations and gifts	<u>1,516</u>	<u>—</u>	<u>1,516</u>	<u>2,906</u>

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**6 Charitable activities – Grants and Contracts**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Restated Total Funds 2022 £</b>
<b>Income from grants</b>				
	–	8,615	8,615	6,793
North Tyneside CCG	–	26,486	26,486	83,667
Newcastle Gateshead CCG	–	186,812	186,812	–
NHS England	–	5,000	5,000	–
Warburtons	400	–	400	–
Connected Voice	4,000	–	4,000	–
Henry Smith Fund	–	53,000	53,000	45,306
Newcastle City Council	2,000	–	2,000	–
The Big Lottery	–	–	–	32,772
The Speedomick Foundation	–	–	–	2,000
The Albert Hunt Trust	–	–	–	3,000
Hospital Gof of Greatham	–	–	–	2,100
Awards for All	–	–	–	10,000
Community Foundation – Willan Trust	–	–	–	10,000
Joicey Trust	–	–	–	2,500
Allen Lane Foundation	–	5,000	5,000	5,000
University	–	49,529	49,529	30,852
Hadrian Trust	–	–	–	1,000
James Knott	–	15,000	15,000	–
<b>Income from training</b>	6,400	349,442	355,842	234,990
Training income	360	–	360	180
	6,760	349,442	356,202	235,170

**7 Charitable activities – other trading activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Restated Total Funds 2022 £</b>
Counselling	3,825	–	3,825	2,580
Other income	–	–	–	1,764
	3,825	–	3,825	4,344



**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**8 Income from investments**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Restated Total Funds 2022 £</b>
Bank interest	<u>1,210</u>	<u>—</u>	<u>1,210</u>	<u>277</u>

Total income was £362,753 (2022: £242,697) of which £13,311 (2022: £7,707) was unrestricted or designated and £349,442 (2022: £234,990) was restricted.

**9 Analysis of expenditure on charitable activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Restated Total Funds 2022 £</b>
<b>Direct costs</b>				
Project staff salaries	27,850	176,060	203,910	133,137
Project sessional workers	—	35,774	35,774	24,276
Project staff supervision	—	3,615	3,615	2,280
Staff training/conference	—	1,243	1,243	3,672
Project expenses	—	1,004	1,004	531
<b>Support costs</b>				
Rent, rates, heat and light	—	11,992	11,992	7,129
Office expenses	—	12,669	12,669	10,741
Office equipment	—	836	836	5,116
Insurance/general expenses	—	1,026	1,026	125
Professional fees	900	2,878	3,778	1,987
Room hire	4,552	—	4,552	285
Funding costs	—	33	33	98
Pension deficit	—	356	356	1,091
Depreciation	—	400	400	404
<b>Government costs</b>				
Audit and accountancy fees	1,500	—	1,500	1,050
Trustee meeting costs/AGM	<u>—</u>	<u>221</u>	<u>221</u>	<u>79</u>
	<u>34,802</u>	<u>248,107</u>	<u>282,909</u>	<u>192,001</u>

Total expenditure on charitable activities was £282,909 (2022: £192,001) of which £34,802 (2022: £nil) was unrestricted or designated, and £248,107 (2022: £192,001) was restricted or designated.

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**10 Fees for examination of the accounts**

	<b>2023</b>	<i>Restated</i>
	<b>£</b>	<i>2022</i>
		<i>£</i>
Independent examiner's fees for reporting on the accounts	1,500	1,050
Other accountancy services	<u>3,778</u>	<u>1,987</u>
	5,278	3,037
	<u>=====</u>	<u>=====</u>

**11 Analysis of staff costs, and the cost of key management personnel**

	<b>2023</b>	<i>Restated</i>
	<b>£</b>	<i>2022</i>
		<i>£</i>
Wages and salaries	186,969	122,500
Social security costs	12,365	8,187
Pension costs (defined contribution pension plan)	<u>4,932</u>	<u>3,541</u>
	204,266	134,228
	<u>=====</u>	<u>=====</u>

No employee received remuneration above £60,000 for both the current and previous years.

The key management personnel of the charity, comprise the trustees and the Chief Officer. The total employee benefits of the key management personnel of the charity were £29,286 (2022: £27,890).

**12 Staff numbers**

The average monthly head count was 11 staff (2022: 8 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	<b>2023</b>	<i>Restated</i>
	<b>No</b>	<i>2022</i>
		<i>No</i>
The parts of the charity in which the employee's work		
Charitable activities	<u>9</u>	<u>6</u>

**13 Transactions with trustees**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

**Trustees' expenses**

No trustee expenses have been incurred during the year.

**Transaction(s) with related parties**

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

NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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**14 Defined contribution pension scheme**

**SCHEME: TPT Retirement Solutions – The Growth Plan**

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawals from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**

---

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum	(payable monthly)
---------------------------------------	----------------------	-------------------

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Unless a concession has been agreed with the Trustee, the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017.

This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**

---

From 1 April 2019 to 30 September 2025:	£11,243,000 per annum	(payable monthly and increasing by 3% each on 1 April)
-----------------------------------------	-----------------------	--------------------------------------------------------

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The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**14 Defined contribution pension scheme (continued)**

**Present values of provisions**

	<b>2023</b>	<i>Restated</i> <b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Present value of provision	<u>625</u>	<u>981</u>	<u>4,706</u>
	<b>2023</b>	<i>Restated</i> <b>2022</b>	
	<b>£</b>	<b>£</b>	
Provision at start of period	981	4,706	
Unwinding of the discount factor (interest expense)	18	27	
Deficit contribution paid	(357)	(1,191)	
Remeasurements – impact of any change in assumptions	(17)	(23)	
Remeasurements – impact of any change in assumptions	<u>—</u>	<u>(2,538)</u>	
Provision at end of period	<u>625</u>	<u>981</u>	

\*Includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

<b>Assumptions</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
	<b>% per</b>	<b>% per</b>	<b>% per</b>
Rate of discount	<u>5.52</u>	<u>2.35</u>	<u>0.66</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

**15 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.

**16 Net movements in funds**

Net movement in funds is stated after charging:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accountancy and Independent Examination	1,500	1,050
Depreciation	<u>400</u>	<u>404</u>

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**17 Tangible fixed assets**

	<b>Office Equipment £</b>	<i>Restated Total 2022 £</i>
<b>Cost</b>		
Balance brought forward	7,538	7,538
Additions	—	—
Disposals	<u>—</u>	<u>—</u>
<b>Balance carried forward</b>	<u>7,538</u>	<u>7,538</u>
Balance brought forward	5,938	5,534
Depreciation charge for the year	400	404
Disposals	<u>—</u>	<u>—</u>
<b>Balance carried forward</b>	<u>6,338</u>	<u>5,938</u>
<b>Net book value</b>		
Brought forward	<u>1,600</u>	<u>2,004</u>
Carried forward	<u>1,200</u>	<u>1,600</u>

**18 Debtors and prepayments (received within one year)**

	<b>2023 £</b>	<i>Restated 2022 £</i>
Trade debtors	115,909	10,624
Prepayments	<u>117</u>	<u>564</u>
	116,026	11,188
	<u><u>116,026</u></u>	<u><u>11,188</u></u>

**19 Cash at bank and in hand**

	<b>2023 £</b>	<i>Restated 2022 £</i>
Cash at bank	386,810	263,468
Cash in hand	<u>51</u>	<u>51</u>
	386,861	263,519
	<u><u>386,861</u></u>	<u><u>263,519</u></u>

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**20 Creditors and accruals (payable within one year)**

	<b>2023</b>	<i>Restated</i>
	<b>£</b>	<i>2022</i>
		<i>£</i>
Trade creditors	6,722	3,352
Pension	828	541
Other creditors	1,700	1,700
Payroll holding account	19,127	32,534
<b>Accruals</b>		
Independent examination of accounts	720	948
Other accruals	8,082	746
<b>Deferred income (note 22)</b>		
Barbour	2,000	—
Newcastle of University	12,434	—
NHS	<u>136,500</u>	<u>—</u>
	188,113	39,821
	<u>          </u>	<u>          </u>

**21 Creditors and accruals (payable after more than one year)**

	<b>2023</b>	<i>Restated</i>
	<b>£</b>	<i>2022</i>
		<i>£</i>
Pension deficit (note 14)	<u>625</u>	<u>981</u>

**22 Deferred income**

Deferred income comprises of advance payments from grants that relate to future periods

	<b>2023</b>	<i>Restated</i>
	<b>£</b>	<i>2022</i>
		<i>£</i>
Balance brought forward	—	—
Amount released to income earned from charitable activities	—	—
Amount deferred in year	<u>150,934</u>	<u>—</u>
Balance carried forward	<u>150,934</u>	<u>—</u>
	<u>          </u>	<u>          </u>

**23 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.

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**24 Analysis of charitable funds**

**As at March 2023**

	<b>Fund balances brought forward £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Fund balances carried forward £</b>
<b>Unrestricted funds</b>					
General unrestricted fund	114,005	13,311	(34,802)	(9,435)	83,079
Designated contingency reserve fund	93,000	—	—	56,953	149,953
Parental leave	—	—	—	11,671	11,671
Sickness	—	—	—	3,680	3,680
Jury Duty	—	—	—	626	626
Pension deficit	—	—	—	5,900	5,900
Office relocation	—	—	—	18,000	18,000
Project development costs	—	—	—	10,000	10,000
Marketing strategy	—	—	—	3,300	3,300
Print materials	—	—	—	2,000	2,000
Maudsley Training Course	—	—	—	2,900	2,900
Mission and Vision Refresh	—	—	—	3,660	3,660
Group work	—	—	—	5,580	5,580
	<u>207,005</u>	<u>13,311</u>	<u>(34,802)</u>	<u>114,835</u>	<u>300,349</u>

**As at March 2022**

	<b>Fund balances brought forward £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Fund balances carried forward £</b>
<b>Unrestricted funds</b>					
General unrestricted fund	30,330	7,707	—	75,968	114,005
Designated contingency reserve fund	<u>93,000</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>93,000</u>
	<u>123,330</u>	<u>7,707</u>	<u>—</u>	<u>75,968</u>	<u>207,005</u>

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**24 Analysis of charitable funds (continued)**

**Purpose of unrestricted funds**

General unrestricted fund	The 'free reserves' after allowance for designated funds.
Designated contingency reserve fund	Represents monies set aside for contingencies.
Parental leave/ Sickness/ Jury Duty	To meet the additional costs of maternity pay and cover, or the costs of longer-term sick leave or jury service.
Pension deficit	Additional funding allocated to cover the pension deficit scheme currently in place.
Office relocation	Monies set aside to relocate to larger premises to better the needs of the charity.
Marketing Strategy	Additional resourcing to strengthen our offer, build our capacity, and meet the needs of people affected by eating distress.
Print materials	
Maudsley Training Course	
Mission and Vision refresh	
Group Work	

**As at March 2023**

	<b>Fund balances brought forward £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Fund balances carried forward £</b>
<b>Restricted funds</b>					
National Lottery Community Fund	—	—	—	—	—
Henry Smith	—	53,000	(53,000)	—	—
Magic and Gostling	—	—	—	—	—
North Tyneside CCG	—	8,615	(8,615)	—	—
Newcastle Gateshead CCG	—	26,486	(26,486)	—	—
NHS England	—	186,812	(71,977)	(114,835)	—
Volant	—	5,000	(5,000)	—	—
Newcastle University	—	49,529	(49,529)	—	—
The Speedomick Foundation	2,000	—	(2,000)	—	—
The Albert Hunt Trust	3,000	—	(3,000)	—	—
Hospital God of Greatham	2,000	—	(2,000)	—	—
Awards for All	10,000	—	(10,000)	—	—
Joicey Trust	2,500	—	(2,500)	—	—
Allen Lane Foundation	5,000	5,000	(10,000)	—	—
Hadrian Trust	1,000	—	(1,000)	—	—
Community Foundation – Willan Trust	3,000	—	(3,000)	—	—
James Knott	—	15,000	—	—	15,000
	28,500	349,442	(248,107)	(114,835)	15,000



**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**24 Analysis of charitable funds (continued)**

**As at March 2022**

	<i><b>Fund balances brought forward £</b></i>	<i><b>Incoming Resources £</b></i>	<i><b>Resources Expended £</b></i>	<i><b>Transfers £</b></i>	<i><b>Fund balances carried forward £</b></i>
<b>Restricted funds restated</b>					
<i>National Lottery Community Fund</i>	12,226	32,772	(44,998)	—	—
<i>Henry Smith</i>	—	45,306	(45,306)	—	—
<i>Magic and Gostling</i>	200	—	(200)	—	—
<i>North Tyneside CCG</i>	6,779	6,793	(13,572)	—	—
<i>Newcastle Gateshead CCG</i>	19,719	83,667	(27,418)	(75,968)	—
<i>NHS England</i>	13,044	—	(13,044)	—	—
<i>Greggs Foundation</i>	4,167	—	(4,167)	—	—
<i>Newcastle University</i>	1,756	30,852	(32,608)	—	—
<i>The Speedomick Foundation</i>	—	2,000	—	—	2,000
<b>Restricted funds</b>					
<i>The Albert Hunt Trust</i>	—	3,000	—	—	3,000
<i>Hospital God of Greatham</i>	—	2,100	(100)	—	2,000
<i>Awards for All</i>	—	10,000	—	—	10,000
<i>Joicey Trust</i>	—	2,500	—	—	2,500
<i>Allen Lane Foundation</i>	—	5,000	—	—	5,000
<i>Hadrian Trust</i>	—	1,000	—	—	1,000
<i>Community Foundation – Willan Trust</i>	—	10,000	(7,000)	—	3,000
<i>Other small grants</i>	<u>3,588</u>	<u>—</u>	<u>(3,588)</u>	<u>—</u>	<u>—</u>
	<u>61,479</u>	<u>234,990</u>	<u>(192,001)</u>	<u>(75,968)</u>	<u>28,500</u>

**Purpose of restricted funds**

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

**National Lottery Community Fund**

Provision of training services relating to eating distress and disorders

**Henry Smith**

Core costs to support therapeutic services

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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**24 Analysis of charitable funds** *(continued)*

**Magic and Gostling**

Mindful planning funding

**North Tyneside CCG**

Providing counselling services and core funding

**Newcastle Gateshead CCG**

Providing counselling services and core funding

**NHS England**

Providing counselling services and core funding

**Greggs Foundation**

Core costs to support services delivered

**Newcastle University**

Providing specialist counselling sessions for students

**The Speedomick Foundation**

Funding towards training costs

**The Albert Hunt Trust**

Funding towards training costs

**Hospital God of Greatham**

Funding towards training costs

**Awards for All**

Funding towards training costs

**Joicey Trust**

Funding towards training costs

**Allen Lane Foundation**

Core costs to support services delivered

**Hadrian Trust**

Funding towards training costs

**Community Foundation – Willan Trust**

Funding towards training costs

**25 Capital commitments**

As at 31 March 2023, the charity had no capital commitments (2022: nil)

**NIWE EATING DISTRESS SERVICE TRADING AS EATING DISTRESS NORTH EAST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**26 Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b><i>Restated Total Funds 2022 £</i></b>
Fixed assets	1,200	–	1,200	<i>1,600</i>
Cash at bank and in hand	386,861	–	386,861	<i>263,519</i>
Other net current assets/(liabilities)	(87,087)	15,000	(72,087)	<i>(28,633)</i>
Long term assets/(liabilities)	<u>(625)</u>	<u>–</u>	<u>(625)</u>	<i><u>(981)</u></i>
	300,349	15,000	315,349	<i>235,505</i>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<i><u>=====</u></i>

**27 Prior period restatement**

A prior period adjustment has been made to correct tangible assets, debtors and creditors. This has had the effect of increasing funds by £9,434.