

Charity registration number 1161983

**NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION
(NAPI)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Lewis	
	K A Lockhart	(Appointed 17 November 2022)
	K Williams	(Appointed 20 July 2023)
	R Ronan	(Appointed 8 June 2023)
	E Vicarage	(Appointed 13 December 2023)
Charity number	1161983	
Independent examiner	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ	
Bankers	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB	

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

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NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and 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 Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the CIO are primarily to promote the education and development of an inclusive service to all children and their families in the city of Newcastle upon Tyne and adjoining areas by the provision of advice, information and support services and other such facilities. Secondly to provide other such support that is Inclusive to the services provided.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Staff team

To achieve our aims and objects we employed a staff team, at the time of writing this they are as listed below:

Leah Evans – Service Manager
Sarah Dickson – Parent and Toddler Support Worker
Julie Davison – Parent and Toddler Support Worker
Kimberley Stephenson - Administration Assistant
Vicky Byrom – Additional Needs Toy Librarian
Beth Milligan – Inclusion Worker
Debbie Newton – Inclusion Worker
Bethany Ruddick – Inclusion Worker

Kelly Proudlock, Suzanne Nigel and Karen Williams resigned from their employment with NAPI.

2022-2023

In January 2022 the NAPI team was shaken when Karen was taken seriously ill. As she had been the Development Worker and Manager for many years and the main person running the organisation we really relied on her so it was hard not to have her leading the staff team. Karen informed the trustee board she was retiring at the end of year and did in December 2022. From September 2022 Leah Evans joined us as the new Service Manager to oversee the legal structure of the organisation on behalf of the Trustees. Since joining we have moved forward to develop NAPI into North East Action for Children Parents and Inclusion a fully inclusive service. With the new charity name that reflects all the services NAPI delivers.

Structure, governance and management

The Charity is a Charitable Incorporated Organisation. NAPI operates in line with its Charitable aims and objectives as set in its constitution lodged with the Charity Commission.

The trustees who served during the year and up to the date of signature of the financial statements were:

Y Frame	(Resigned 17 November 2022)
K Sitch	(Retired 12 December 2023)
M Trappe	(Retired 12 December 2023)
S Newton	(Retired 31 July 2023)
WM Atkinson	(Retired 29 September 2022)
S Gillie	(Retired 12 December 2023)
C Lewis	
K A Lockhart	(Appointed 17 November 2022)
K Williams	(Appointed 20 July 2023)
R Ronan	(Appointed 8 June 2023)
E Vicarage	(Appointed 13 December 2023)

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Leah Evans took over as Service manager in September 2022 and has overseen the legal structure of the organisation on behalf of the Trustees.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Parent and Toddler Support

Our core offer is to give parent and toddler groups a minimum of two visits a year. One is a good practice and risk assessment check and the other a general visit. Informal groups (Toddler Groups) do not have to register with OFSTED but they are an important element in the early life of a child and their family. Over time we have established a baseline for good practice that helps monitor the quality, delivery and suitability of volunteers who run these groups. Our staff are there to offer support, advice and information that empowers the leaders of these groups to offer a good community based service.

We also disseminate information relevant to our member groups by other media, i.e. via Facebook messages, emails and telephone calls. However, at the current time I hope you understand that there may not always be someone in the office to answer telephone calls but if you leave a message staff will get back to you as soon as they can.

Our web site is also there providing general support and is currently being updated to a mobile friendly service.

The Toy Library Service is available to groups; they can borrow toys that provide quality play opportunities for children under five.

There is a Little Borrowers session on Wednesday's afternoons at Heaton.

Provided materials such as packs of Look Say Sing Play to 34 groups across the city and Book start packs to over 36 groups.

Training for first aid to over 4 groups.

Also plan to provide a new Confident Parenting Course to all Parent and Toddler groups families, parents and carers.

The Additional Needs Toy Librarian

Toys are provided for children with diagnosed and undiagnosed additional needs and their families with home visits and drop in services arranged. This service is delivered in partnership with Health Visitors, Family Support Workers, Inclusion Workers and other Specialist teams including SEN outreach.

Research has shown the need to provide a range of sensory toys and equipment for children with additional needs in Newcastle upon Tyne as parents can find it difficult to access toys that are suited to their child's needs. This is particularly the case where a child has not received a diagnosis. Parents often come looking for support having found it difficult to access group sessions that suit their child and then a home visit is a better option for them. The Toy Library carries a large stock of toys that are regularly reviewed, refreshed and replaced so a wide range of needs can be met.

The Toy Librarian keeps a data base of stock and who has borrowed items and the date when they have been loaned and returned and in what condition. Advising and demonstrating the use of toys is part of this job.

The Rainbow Borrowers drop in sessions has given the families opportunities to interact with other parent and carers in similar situations, this is a play session for children with diagnosed or undiagnosed needs to attend with their families, this also gives the families the opportunity to loan toys suitable for their children's development. NAPI also plan to provide a new Confident Parenting Course to all families, parents, and carers of children with complex and additional needs.

Our Inclusion Team

This service provides children with additional, and complex needs the opportunity to receive support to access their preschool entitlement in Playgroups and Nurseries including Private Day Nurseries. An Inclusion worker delivers one to one work with individual children and provides advice and guidance for staff in settings, and they can support staff to apply for additional funding where it is appropriate and assist families when children transition between settings for example from Nursery to School.

Inclusion workers are part of a wider network of support coordinated by Newcastle City Council's Early Education Additional Support Team. We had a new Inclusion support worker start in January 2023 Bethany Ruddick.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Current Performance and Achievements

At the present time we have 97 Parent and Toddler Groups operating in this city that deliver 125 sessions and we help 81 groups which are run by numerous dedicated volunteers. Considering that Covid caused a lot of worry and the closure of our groups I think that the volunteers have done a brilliant job getting our service back on track. I am sure there are new groups that have not been included in this number and I also know that there will be a few groups that have had leadership changes or maintenance issues that may not be included in our tracking.

We currently have 191 volunteers whom help offer and deliver Parent and Toddler groups across the city.

Statistics: Looking at the first & Second terms of 2022-2023 September – December & January - March

Parent and Toddler Support Workers

35 Risk Assessments were completed, and feedback given to groups.

69 Good practice general visits were given.

124 times advice and Sign Posting to other services were given by staff.

Book a Toy was relaunched with updated catalogues in all Libraries in Newcastle.

Staff attended 'First Words Together' training and have been delivering this alongside little borrowers, our parent and toddler support workers have also developed virtual videos so they can deliver these sessions digitally.

24 Little Borrowers sessions took place.

Staff supported a new leader in setting up two new groups.

Staff supported a new Additional needs toy librarian Vicky to establish her new role this helped Vicky to set up new groups at Benwell, Galafields, St.Martins, Gosforth Library and the Haven in Kenton.

NAPI Inclusion workers

Our Inclusion workers visited 24 settings, working with 78 children and carried out a total of 600 sessions. Sessions had to be cancelled due to absences of children.

They have also attended Busy Bees sessions every week either on a morning or afternoon.

General administration work included:

A new Administration Assistant Kimberley Stephenson started in January 2023.

Information emails to groups

Updating the Citywide List

Numerous toy library requests for toys and equipment to go to settings.

Logging new toys to the database.

Requesting the return of equipment loaned

Safety checks and cleaning toys, equipment, and resources.

Accounting: including paying invoices, expenses, and processing wages.

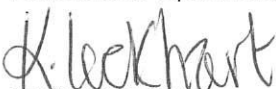
Advertising/shortlisting and setting up Job Interviews.

Taking minutes at meetings processing and sending these out

Statistics for the third term (April-July) will be collated at the end of July 2023.

Both the Trustee Board and the Staff team will meet in September and work together developing a plan for the next year.

The trustees' report was approved by the Board of Trustees.


.....
G-Lewis KATE LOCKHART
Trustee

Date: 21/12/2023

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

I report to the trustees on my examination of the financial statements of North East Action For Children Parents and Inclusion (NAPI) (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and 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 financial statements to be reached.

Robson Laidler Accountants Limited

Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: *21/12/2023*

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	2	18,350	-	18,350	13,773
Charitable activities	3	44,470	101,158	145,628	110,798
Investments		685	-	685	261
Total income		63,505	101,158	164,663	124,832
Expenditure on:					
Charitable activities	4	21,845	120,472	142,317	116,884
Net income/(expenditure) for the year/ Net movement in funds		41,660	(19,314)	22,346	7,948
Fund balances at 1 April 2022		204,513	19,314	223,827	215,879
Fund balances at 31 March 2023		246,173	-	246,173	223,827

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	13,773	-	13,773
Charitable activities	3	2,466	108,332	110,798
Investments		261	-	261
Total income		16,500	108,332	124,832
<u>Expenditure on:</u>				
Charitable activities	4	15,550	101,334	116,884
Net income/(expenditure) for the year/ Net movement in funds		950	6,998	7,948
Fund balances at 1 April 2021		203,563	12,316	215,879
Fund balances at 31 March 2022		204,513	19,314	223,827

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		3,860		-
Current assets					
Cash at bank and in hand		264,077		227,123	
Creditors: amounts falling due within one year	10	(21,764)		(3,296)	
Net current assets			242,313		223,827
Total assets less current liabilities			246,173		223,827
Income funds					
Restricted funds	11		-		19,314
<u>Unrestricted funds</u>					
Designated funds	12	10,000		9,115	
General unrestricted funds		236,173		195,398	
			246,173		204,513
			246,173		223,827

The financial statements were approved by the Trustees on 21/12/2023

K. Lockhart
C Lewis KATE LOCKHART
Trustee

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Newcastle Action for Parent and Toddler Group Initiative is a Charitable Incorporated Organisation (charity number: 1161983). The registered office is Heaton Community Centre, Trewhitt Road, Heaton, Newcastle upon Tyne.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office and computer equipment	20% straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	9,926	4,173
Grants receivable	8,424	9,600
	<u>18,350</u>	<u>13,773</u>

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Support work 2023 £	Support work 2022 £
Services provided under contract	145,628	110,798
Analysis by fund		
Unrestricted funds	44,470	2,466
Restricted funds	101,158	108,332
	145,628	110,798

4 Charitable activities

	Activity costs 2023 £	Activity costs 2022 £
Staff costs	107,280	96,197
Depreciation and impairment	218	-
Toy library expenses	6,722	930
Staff travel expenses	2,994	1,743
	117,214	98,870
Share of support costs (see note 5)	21,021	13,117
Share of governance costs (see note 5)	4,082	4,897
	142,317	116,884
Analysis by fund		
Unrestricted funds	21,845	15,550
Restricted funds	120,472	101,334
	142,317	116,884

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Rent, rates and water	6,852	-	6,852	4,459	-	4,459
Insurance	3,692	-	3,692	3,638	-	3,638
Telephone	1,386	-	1,386	1,963	-	1,963
Postage and stationary	2,909	-	2,909	905	-	905
Sundry expenses	5,768	-	5,768	1,819	-	1,819
Bank charges	414	-	414	333	-	333
Legal and professional	-	2,102	2,102	-	3,085	3,085
Independent examiners fees	-	1,980	1,980	-	1,812	1,812
	<u>21,021</u>	<u>4,082</u>	<u>25,103</u>	<u>13,117</u>	<u>4,897</u>	<u>18,014</u>
Analysed between Charitable activities	<u>21,021</u>	<u>4,082</u>	<u>25,103</u>	<u>13,117</u>	<u>4,897</u>	<u>18,014</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Employees	<u>8</u>	<u>7</u>
Employment costs	2023 £	2022 £
Wages and salaries	104,419	93,578
Social security costs	584	406
Other pension costs	2,277	2,213
	<u>107,280</u>	<u>96,197</u>

Total remuneration paid to key management personnel was £27,974 (2022: £25,762).

There were no employees whose annual remuneration was more than £60,000.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 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 objects.

9 Tangible fixed assets

	Office and computer equipment £
Cost	
At 1 April 2022	2,605
Additions	4,078
	<hr/>
At 31 March 2023	6,683
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Depreciation and impairment	
At 1 April 2022	2,605
Depreciation charged in the year	218
	<hr/>
At 31 March 2023	2,823
	<hr/>
Carrying amount	
At 31 March 2023	3,860
	<hr/>
At 31 March 2022	-
	<hr/>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,295	1,094
Other creditors	18,501	390
Accruals and deferred income	1,968	1,812
	<hr/>	<hr/>
	21,764	3,296
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NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended 31 March 2023 £	Balance at 31 March 2023 £
Inclusion fund	11,182	76,692	(68,560)	19,314	52,263	(71,577)	-
Parent and Toddler Support	1,134	31,641	(32,775)	-	48,895	(48,895)	-
	<u>12,316</u>	<u>108,333</u>	<u>(101,335)</u>	<u>19,314</u>	<u>101,158</u>	<u>(120,472)</u>	<u>-</u>

Parent and Toddler Group Support

This fund is aimed at activities that promote a healthy lifestyle and encourages physical activity in order to contribute to early interventions in relation to child obesity.

Inclusion Project

The Inclusion Service provides support for children with additional and complex needs in order that they can take up early years pre-school entitlement.

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended 31 March 2023 £	Balance at 31 March 2023 £
Toy Library							
Maintenance	8,730	1,315	(930)	2,245	10,000	(2,245)	10,000
	<u>8,730</u>	<u>1,315</u>	<u>(930)</u>	<u>2,245</u>	<u>10,000</u>	<u>(2,245)</u>	<u>10,000</u>

The Toy Library Fund has been designated by the trustees to cover the cost of replacing toys held within the toy library service.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	3,860	-	3,860	-	-
Current assets/(liabilities)	242,313	-	242,313	204,513	19,314
	<u>246,173</u>	<u>-</u>	<u>246,173</u>	<u>204,513</u>	<u>223,827</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Dear Sirs

**NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION
YEAR ENDED 31 MARCH 2023**

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other directors/trustees and officials of the charity, the following representations given to you in connection with your independent examination of the charity's financial statements for the year ended 31 March 2023.

General

- 1 We acknowledge as trustees our responsibility under the Charities Act 2011 for the financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available to you.
- 2 The financial statements are free of material misstatements, including omissions.
- 3 We believe that the effect of uncorrected misstatements is immaterial both individually and in total.

Internal control

- 4 We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. There have been no irregularities (or allegations of irregularities) involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

Assets and liabilities

- 5 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 6 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
- 7 We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Loans and arrangements

- 8 The charity has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

- 9 All claims in connection with litigation that have been, or are expected to be, received have been properly accrued for in the financial statements.

Law and regulations

- 10 We are not aware of any irregularities, including fraud, involving management or employees of the charity; nor are we aware of any breaches or possible breaches of statute, regulations, contracts, [or] agreements which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

Transactions with related parties

- 11 We are not aware of any transactions with related parties requiring disclosure in the financial statements. Or: All transactions with related parties have been disclosed in the financial statements. We have made available to you all relevant information concerning such transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Charities Act or accounting standards.

Post-balance sheet events

- 12 There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

Going concern

- 13 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

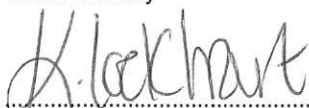
Grants and donations

- 14 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted funds

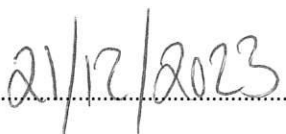
- 15 We confirm that the Inclusion Project Fund and the Parent and Toddler Group Support Fund are restricted funds and such income has been dealt with in accordance with the restrictions imposed.

Yours faithfully



Signed on behalf of the board of trustees

Date



KATE LOCKHART