

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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Lewis	
	K A Lockhart	
	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	
Bankers	NE2 1TJ	
	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 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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.

Our Mission

North East Action for Children Parents and Inclusion (NAPI) recognises that the needs of children and their families are diverse and individual. NAPI provides and promotes services and support to children and families, local communities, volunteers, and organisations. NAPI empowers the social, educational and health needs of all those involved.

Our Vision

We strive for a society in which every child feels loved, safe and happy and has equal opportunities to thrive. We envision a future where everyone works together to celebrate and value childhood.

Our Values

We cherish childhood – We believe that every child matters, at every stage of their life. Childhood should not be seen as a means to an end, it is a unique journey.

We respect – Every person that comes through our doors is an individual with their own needs. We offer an inclusive service to all.

We collaborate and inform – We work together with children and families, and the voluntary, public and private sectors to share information and provide early years support.

We empower – Any contact that a child experiences in their development is meaningful. We empower people to act in the best interest of children, always.

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 employ 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

Lauren Evans – Parent Carer Panel Support Worker

Antonia Parkinson – Parent Carer Panel Admin/Volunteer Support Worker

Hazel Gulliver – Toy Librarian

Karl Byrom resigned from their employment with NAPI.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2023-2024

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.

Contracts we currently deliver, and support are:

Parent and Toddler Group Support

Parent Carer Panel Support

Early Years Inclusion Support

Additional Needs Toy Librarian

Toy Librarian

Volunteer Support

HAF – Holiday Activity Food Programme Exclusively to Children with SEND

Within the last year NAPI has thrived in growing as a charity to help support children and families. By means of new Parent Carer Panel contract, Volunteer Support Contract, a new Toy Librarian, and taking on a new venture supporting children with SEND and additional needs in the holidays and working with Hadrian school to provide an Exclusive SEND NAPI@HADRIAN HAF club.

We are also in the process of taking our toy library online and hope to have this in place for September 2024.

We have completed workshops with Connected voices to help develop a new business plan and Mincoff Solicitors to help to develop a new staff handbook and update all policies and procedures.

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:

C Lewis

K A Lockhart

K Williams

R Ronan

E Vicarage

K Sitch

M Trappe

S Newton

S Gillie

(Appointed 20 July 2023)

(Appointed 8 June 2023)

(Appointed 13 December 2023)

(Resigned 12 December 2023)

(Resigned 12 December 2023)

(Resigned 31 July 2023)

(Resigned 12 December 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 2024

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 share 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 has now been 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 and has over 60 children and families on their register.

In September 2023 we took over HCC Baby social and renamed it Baby Borrowers we have grown the group from 14 members to 79 members (Babies and Parent/Carers).

Provided materials such as packs of Look Say Sing Play to 34 groups across the city and Book start packs to over 38 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.

We have 197 volunteers for all the parent and toddler sessions across the city of Newcastle.

At the present time we have 85 Parent and Toddler Groups operating in this city that deliver 129 sessions which are run by numerous dedicated volunteers. We have had 3 new groups open last term Jan-Mar 2024. NORTH = 20 GROUPS which run 22 sessions. EAST = 29 GROUPS which run 55 sessions. INNERWEST = 23 GROUPS which run 25 sessions. OUTERWEST = 13 GROUPS which run 27 sessions. Healthworks run 8 targeted groups city wide which delivers 27 targeted sessions which we include on our city wide list via there what's on guide. Which gives over 112 groups being ran citywide. We are looking to establish another Private city wide for paid workers sessions and activities.

Statistics: Looking at the first & Second terms of 2023-2024 September – December & January - March **Parent and Toddler Support Workers**

- 30 Risk Assessments were completed, and feedback given to groups.
- 67 Good practice general visits were given.
- 787 times advice and Sign Posting to other services were given by staff to groups and families. (Low Level Signposting).
- Book a Toy was relaunched with updated catalogues in all Libraries in Newcastle and is being Audited in March/April 2024.
- 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. They have delivered this to 16 families in Baby Borrowers since September 2023.
- 24 Little Borrowers sessions took place.
- 9 sessions of Incredible Years delivered to 5 families at Bykersands alongside Barnardos.
- 6 school readiness events attended, and a Sensory Board task delivered to 69 children and families.
- 120 Toystore visits by the Parent and Toddler Support workers to PT groups, families, and sessions.
- 66 families received direct additional support by Early help referrals, Early Intervention Conversations, and parenting courses.
- Staff supported a new leader in setting up 7 new groups.
- Staff supported the two new Parent Carer Panel Support Workers to establish their new role this helped them to establish 2 parent care panels across the city.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

PARENT CARER PANEL

Newcastle City Council have been awarded £3.6 million to invest in their Family Hubs and Start for Life programme. Start for Life focuses on the first 1,001 days of a child's life as a critical development period, through pregnancy to age two. Families are likely to access universal support in this period through services such as midwifery and health visiting, and some families will access more targeted support for specific issues. One place families may access this support is a Family Hub, which is somewhere that brings different services together so that residents can access the support they need locally. Strong, supportive families make for more stable communities and happier individuals. With this increased investment, families will make sure they get the support they need from birth through to adulthood and help with children's educational attainment, wellbeing and life chances, while also improving wider outcomes such as poor mental health and unemployment. Our Parent Carer Panel will be central to this programme of investment. They will learn more about the services we deliver and will use their experience to constructively challenge the current offer to families. Together, we will design services that improve the lives of children and families in our city. North East Action for Children Parents and Inclusion will be helping to support with the delivery of the Children & Families Newcastle Parent and Carer Panel.

We have 3 established panels one at Galafield, Bykersands and Online with now 42 members signed up.

TOY LIBRARY

The toy library is made up of several different aspects and methods of delivery.

Group Based Toy Library Service.

The toy library has 142 active members made up of Parent and Toddler Groups, Childminders and other Childcare Providers. With a stock of over 5000 toys NAPI can facilitate a regular turnover of toys and equipment that supports all aspects of play and a child's development Children with additional needs.

- **The additional needs Toy library**

Is high quality service that ensures toys reach children with diagnosed and undiagnosed additional needs. Currently there are 58 members. Drop-In sessions, home visits and visits to the toy store have proven to be the best ways to reach as many children as possible.

- **Cruddas Park Toy Library**

We now also have an additional Needs Toy Library bases within the Tree house Cruddas Park access to the SENDOS team and their children and families.

- **Book a Toy**

This service has been maintained through partnership working with Newcastle Libraries. Toys are available at 4 libraries with catalogues at another 6. Parents with an 18+ ticket can borrow 4 toys for 4 weeks.

- **Little Borrowers**

Runs a session on a Wednesday afternoon term time only to loan toys to children and families in the community.

- **Baby Borrowers**

Runs a drop in session on a Monday afternoon term time only to loan toys to babies and families in the community and to help 1001 critical days of a baby's life.

- **Toy Library Online**

We are now in the process of taking the toy library online and hope to have this up and running for September 2024.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

INCLUSION

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 SENDOS team. We had a new Inclusion support worker start in September 2023 Karl Byrom to cover Beth Milligan Maternity leave until July 2024.

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 and Stay and Play sessions every week either on a morning or afternoon at the Tree House Cruddas Park.

ADDITIONAL NEEDS SUPPORT

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. The sessions run in all localities across the city.

ADMINISTRATION WORK

- 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 2024.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

HAF – SEND EXCLUSIVE NAPI@HADRIAN HAF

We started an inclusive family activity club for children with SEND and additional needs and their siblings and families along with Hadrian School.

Thanks to funding from Newcastle City Council's Holiday, Activities and Food Programme, these sessions are fully funded for children aged 4-11, that live in Newcastle City Council and are in receipt of free school meals and or with SEND/additional need. Lunch is also provided for all eligible children.

We deliver these sessions at Hadrian School a specialist provision for children with SEND and additional needs which makes the setting a purpose built and ideal setting for the children and families to come along to feel safe and secure so we can help to support and offer any signposting and guidance.

Since summer 2023 the HAF club has only grew from 78 families in the summer to 98 in the winter holidays to 121 in the easter holidays. With other schools and providers wanting NAPI to provide sessions at their settings.

OTHER AREAS OF WORK

1. Children and Families Newcastle Hubs
2. Early Help
3. Start For Life Funding – Parent Carer Panel
4. Amazing Start including 1001 Critical Days
5. Best Start in Life
6. Access Panel
7. Newcastle Council for Voluntary Service
8. National Literacy Trust
9. NSPCC
10. Childrens Foundation
11. SENDOS
12. National Autistic Society
13. Newcastle City Libraries
14. HAF – Street Games & NCC

THE FUTURE

We will continue discussions with our current funders to demonstrate the value of their contribution to NAPI. We have now developed a new business plan this year and new staff handbook to implement from May 2024.

All contracts are due to end March 2025 so this future year a head will be a commission event and procurement year.

The trustees will continue to work to provide a structure upon which we can move forward.

Each of the services offered will respond to the needs of users and continue to be the main focus of our work.

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



~~G Lewis~~ K. LOCKHART
Trustee

Date: 10/12/2024

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 2024.

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).

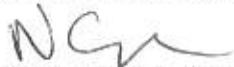
I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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.



Nicholas Cunningham FCCA
Robson Laidler Accountants Limited

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

Dated: ...10-12-2024...

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Total 2023 £
<u>Income from:</u>			
Donations and legacies	2	4,315	18,350
Charitable activities		218,713	145,628
Investments		2,002	685
Total income		<u>225,030</u>	<u>164,663</u>
<u>Expenditure on:</u>			
Charitable activities	3	<u>224,989</u>	<u>142,317</u>
Net income for the year/ Net movement in funds		41	22,346
Fund balances at 1 April 2023		<u>246,173</u>	<u>223,827</u>
Fund balances at 31 March 2024		<u><u>246,214</u></u>	<u><u>246,173</u></u>

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

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 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	18,350	-	18,350
Charitable activities		44,470	101,158	145,628
Investments		685	-	685
Total income		<u>63,505</u>	<u>101,158</u>	<u>164,663</u>
<u>Expenditure on:</u>				
Charitable activities	3	<u>21,845</u>	<u>120,472</u>	<u>142,317</u>
Net income for the year/ Net movement in funds		41,660	(19,314)	22,346
Fund balances at 1 April 2022		<u>204,513</u>	<u>19,314</u>	<u>223,827</u>
Fund balances at 31 March 2023		<u><u>246,173</u></u>	<u><u>-</u></u>	<u><u>246,173</u></u>

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		5,954		3,860
Current assets					
Debtors	10	74,333		-	
Cash at bank and in hand		200,522		264,077	
		274,855		264,077	
Creditors: amounts falling due within one year	11	(34,595)		(21,764)	
Net current assets			240,260		242,313
Net assets			246,214		246,173
The funds of the Charity					
Unrestricted funds			246,214		246,173
			246,214		246,173

The financial statements were approved by the trustees on 10/12/24

K. Lockhart
~~C. Lewis~~ K. LOCKHART
 Trustee

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

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

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, Trewihitt 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 or grantors 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 2024

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 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	315	9,926
Grants receivable	4,000	8,424
	<u>4,315</u>	<u>18,350</u>

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	150,440	107,280
Depreciation and impairment	692	218
Toy library expenses	12,841	6,722
Staff travel expenses	3,574	2,994
Activity Provider - HAF Club	18,107	-
Event Expenses	7,736	-
	<u>193,390</u>	<u>117,214</u>
Share of support and governance costs (see note 4)		
Support	27,625	21,021
Governance	3,974	4,082
	<u>224,989</u>	<u>142,317</u>
Analysis by fund		
Unrestricted funds	224,989	21,845
Restricted funds	-	120,472
	<u>224,989</u>	<u>142,317</u>

4 Support costs allocated to activities

	2024 £	2023 £
Rent, rates and Water	6,960	6,852
Insurance	1,741	3,692
Telephone	646	1,386
Postage	3,248	2,909
Sundries	10,182	5,768
Bank Charges	398	414
Computer Cost	4,450	-
Governance costs	3,974	4,082
	<u>31,599</u>	<u>25,103</u>
Analysed between:		
Charitable activities	<u>31,599</u>	<u>25,103</u>

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	692	218
		<u> </u>	<u> </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:

	2024	2023
	Number	Number
Employees	11	8
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	144,625	104,419
Social security costs	2,702	584
Other pension costs	3,113	2,277
	<u> </u>	<u> </u>
	150,440	107,280
	<u> </u>	<u> </u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	37,969	27,974
	<u> </u>	<u> </u>

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Tangible fixed assets

	Office and computer equipment £
Cost	
At 1 April 2023	6,683
Additions	2,786
At 31 March 2024	9,469
Depreciation and impairment	
At 1 April 2023	2,823
Depreciation charged in the year	692
At 31 March 2024	3,515
Carrying amount	
At 31 March 2024	5,954
At 31 March 2023	3,860

10 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	74,333	-

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	872	1,295
Other creditors	31,767	18,501
Accruals and deferred income	1,956	1,968
	34,595	21,764

12 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,113	2,277

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds		
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Balance at 31 March 2024
	£	£	£	£	£	£
Inclusion Fund	19,314	52,263	(71,577)	-	-	-
Parent and Toddler Support	-	48,895	(48,895)	-	-	-
	<u>19,314</u>	<u>101,158</u>	<u>(120,472)</u>	<u>-</u>	<u>-</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.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	<u>246,173</u>	<u>225,030</u>	<u>(224,989)</u>	<u>246,214</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Toy Library Maintenance	2,245	10,000	(2,245)	10,000
General funds	<u>202,268</u>	<u>53,505</u>	<u>(19,600)</u>	<u>236,173</u>
	<u>204,513</u>	<u>63,505</u>	<u>(21,845)</u>	<u>246,173</u>

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

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).