

Charity registration number 1161983 (England and Wales)

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

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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

## **LEGAL AND ADMINISTRATIVE INFORMATION**

---

<b>Trustees</b>	C Lewis K A Lockhart R Ronan E Vicarage D Newton (Appointed 5 December 2025)
<b>Charity number (England and Wales)</b>	1161983
<b>Principal address</b>	Heaton Community Centre Trewitt Road Heaton Newcastle upon Tyne Tyne and Wear NE6 5DY
<b>Independent examiner</b>	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ
<b>Bankers</b>	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB

---

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

## **CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 13

---

---

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

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2025**

---

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 – Chief Executive

Sarah Dickson – Parent and Toddler Support Worker

Julie Davison – Parent and Toddler Support Worker

Kimberley Stephenson – Business and Operations Administration Assistant

Beth Milligan – Inclusion Worker

Rebecca Baldwin – Inclusion Worker

Lauren Evans – Parent Carer Panel Support Worker

Antonia Parkinson – Parent Carer Panel Admin/Volunteer Support Worker

Hazel Gulliver – Toy Librarian

Chloe Price – HR and Operations Administration Assistant

Debbie Newton retired, Victoria Byrom and Sarah Franklin Resigned from their employment with NAPI.

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

## **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

---

### **2024-2025**

From September 2022 Leah Evans joined us as the new Service Manager, and then Chief Executive last year, and has overseen 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 extending our Parent Carer Panel contract, Volunteer Support Contract, a new Toy Librarian, and taking on a extending our 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 and since Summer 2024 Sir Charles Parsons school for 11-18 year olds.

From September 2024 our toy library went online and our Toy store began a renovation to make this more accessible.

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

### **Financial review**

Total income for the year was £330,016 (2024: £225,030). Total costs for the year were £337,282 (2024: £224,989). At the year end the Trust had closing reserves for £208,948 (2024: £246,214) all of which were classed as unrestricted.

### **Reserve Policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. At the year end the level of free reserves stood at £202,791 which is roughly equal to 12 months of running costs. Although slightly above the stated policy, the trustees consider that this level of free reserves are sufficient.

### **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

D Newton

(Resigned 23 February 2025)

(Appointed 5 December 2025)

Leah Evans took over as Service manager in September 2022, and then Chief Executive last year, and has overseen the legal structure of the organisation on behalf of the Trustees.

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

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

---

### **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**

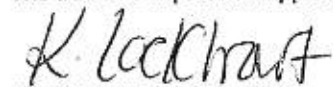
We will continue discussions with our current funders to demonstrate the value of their contribution to NAPI.

All contracts were due to end March 2025 though we acquired funding to extend until March 2026 so the year ahead will be another commissioning 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.



K A Lockhart

Trustee

Date: 16/01/2026

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

## **INDEPENDENT EXAMINER'S REPORT**

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

---

I report to the trustees on my examination of the financial statements of North East Action For Children Parents and Inclusion (NAPI) CIO (the Charity) for the year ended 31 March 2025.

#### **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.

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**

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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: 19-1-2026

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

## **STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025**

### **Current financial year**

		<b>Unrestricted funds 2025 £</b>	<b>Total 2024 £</b>
	<b>Notes</b>		
<b><u>Income from:</u></b>			
Donations and legacies	<b>2</b>	4,432	4,315
Charitable activities		293,015	218,713
Investments		2,569	2,002
<b>Total income</b>		<b>300,016</b>	<b>225,030</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	<b>3</b>	337,282	224,989
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(37,266)</b>	<b>41</b>
<b>Fund balances at 1 April 2024</b>		<b>246,214</b>	<b>246,173</b>
<b>Fund balances at 31 March 2025</b>		<b>208,948</b>	<b>246,214</b>

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) CIO**

## **STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year

	Notes	2024 £
<b><u>Income from:</u></b>		
Donations and legacies	2	4,315
Charitable activities		218,713
Investments		2,002
<b>Total income</b>		<u>225,030</u>
<b><u>Expenditure on:</u></b>		
Charitable activities	3	<u>224,989</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		41
Fund balances at 1 April 2023		<u>246,173</u>
<b>Fund balances at 31 March 2024</b>		<u><u>246,214</u></u>

# NORTH EAST ACTION FOR CHILDREN PARENTS AND INCLUSION (NAPI) CIO

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	8		6,157		5,954
<b>Current assets</b>					
Debtors	9	-		74,333	
Cash at bank and in hand		225,998		200,522	
		225,998		274,855	
<b>Creditors: amounts falling due within one year</b>	10	(23,207)		(34,595)	
<b>Net current assets</b>			202,791		240,260
<b>Net assets</b>			208,948		246,214
<b>The funds of the Charity</b>					
Unrestricted funds			208,948		246,214
			208,948		246,214

The financial statements were approved by the trustees on .....

*K. Lockhart* 16/01/2026  
K A Lockhart  
Trustee

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

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

---

### **1 Accounting policies**

#### **Charity information**

North East Action For Children Parents and Inclusion (NAPI) CIO 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 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) CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 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
-------------------------------	-------------------------

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 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,732	315
Grants	2,700	4,000
	<u>4,432</u>	<u>4,315</u>

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

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

### **3 Expenditure on charitable activities**

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	176,820	150,440
Depreciation and impairment	1,609	692
Toy library expenses	17,881	12,841
Staff travel expenses	6,288	3,574
Activity Provider - HAF Club	59,888	18,107
Event Expenses	31,328	7,736
Advertising	4,389	-
	<u>298,203</u>	<u>193,390</u>
<b>Share of support and governance costs (see note 4)</b>		
Support	26,734	27,625
Governance	12,345	3,974
	<u>337,282</u>	<u>224,989</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>337,282</u>	<u>224,989</u>

### **4 Support costs allocated to activities**

	2025 £	2024 £
Rent, rates and Water	6,259	6,960
Insurance	1,763	1,741
Telephone	982	646
Postage	2,470	3,248
Sundries	14,814	10,182
Bank Charges	446	398
Computer Cost	-	4,450
Governance costs	12,345	3,974
	<u>39,079</u>	<u>31,599</u>
<b>Analysed between:</b>		
Charitable activities	<u>39,079</u>	<u>31,599</u>

### **5 Trustees**

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

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

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

### **6 Employees**

The average monthly number of employees during the year was:

	<b>2025 Number</b>	<b>2024 Number</b>
Employees	<u>11</u>	<u>11</u>

### **Employment costs**

	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	169,233	144,625
Social security costs	4,981	2,702
Other pension costs	2,606	3,113
	<u>176,820</u>	<u>150,440</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:

	<b>2025 £</b>	<b>2024 £</b>
Aggregate compensation	<u>41,361</u>	<u>37,969</u>

### **7 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) CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

### **8 Tangible fixed assets**

	Office and computer equipment £
<b>Cost</b>	
At 1 April 2024	9,469
Additions	1,812
At 31 March 2025	<u>11,281</u>
<b>Depreciation and impairment</b>	
At 1 April 2024	3,515
Depreciation charged in the year	1,609
At 31 March 2025	<u>5,124</u>
<b>Carrying amount</b>	
At 31 March 2025	<u><u>6,157</u></u>
At 31 March 2024	<u><u>5,954</u></u>

### **9 Debtors**

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	-	74,333
	<u>-</u>	<u>74,333</u>

### **10 Creditors: amounts falling due within one year**

	2025 £	2024 £
Other taxation and social security	1,808	872
Other creditors	19,022	31,767
Accruals and deferred income	2,377	1,956
	<u>23,207</u>	<u>34,595</u>

### **11 Retirement benefit schemes**

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	2,606	3,113
	<u>2,606</u>	<u>3,113</u>

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) CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

### **12 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.

	<b>At 1 April 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2025 £</b>
General funds	246,214	300,016	(337,282)	208,948
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
General funds	246,173	225,030	(224,989)	246,214
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### **13 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).