

Charity registration number 1058295

Company registration number 02266883 (England and Wales)

THE NEXT CHAPTER (EAST OF ENGLAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE NEXT CHAPTER (EAST OF ENGLAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S Taylor	
	Ms S Stephens	
	Ms HFM Smart	
	Ms KD Caldwell	
	Ms E Regan	(Appointed 28 April 2021)
	Ms C Cussell	(Appointed 12 August 2021)
	Ms S Butcher	(Appointed 23 March 2022)

Charity number	1058295
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Company number	02266883
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Registered office	PO Box 40 Colchester Essex CO1 2XJ
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Auditor	Streets Whittle & Partners LLP The Old Exchange 64 West Stockwell Street Colchester Essex CO1 1HE
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Bankers	NatWest 25 High Street Colchester Essex CO1 1DG
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and financial statements for the year ended 31 March 2022. The report meets the requirements for a directors' report for Companies Act purposes.

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 charitable company's Memorandum and Articles of Association, 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 1 January 2019)".

Objectives and activities

The charity's objects are:

- to provide for the relief of need, hardship or distress among adults, particularly but not limited to women, and children who have suffered or who are in fear of suffering domestic abuse and
- to undertake research and promote education into the causes of domestic abuse and to disseminate the useful results of such research

Our values

Integrity: We are open, honest and fair in everything we do and everyone we work with. People trust us to do the right things for the right reasons.

Respect: We value the diversity and uniqueness of all individuals and families. We listen and believe our service-users and strive to always walk with them on their journey with us.

Courage: We understand and value the courage it takes to work with us and for us. We strive to act at all times with courage; challenging injustices and enabling the voices of our survivors to be heard.

Pride in doing a good job: Delivering the very best in all we do and holding ourselves accountable for the outcomes.

Innovation: We strive to find new ways to break the cycle of domestic abuse by supporting research, developing best practice and influencing decision-making at the highest possible level.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake for the purposes of public benefit.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Our services

Next Chapter provides emergency accommodation for women and children fleeing domestic abuse. In addition, our specialist recovery refuge supports women who are fleeing domestic abuse and have the additional complexity of requiring drug or alcohol recovery support. The nature of this complexity means that these women are excluded from all other domestic abuse refuges. This type of work requires expert specialist support, so we work in partnership with Open Road (registered charity no. 1019915), Essex Specialist Treatment and Recovery Service (STaRS) and other organisations to provide specialist services.

Outreach domestic abuse services are also provided to people in the community by our experienced teams of practitioners, and includes safety planning, advice, guidance, regular practical and emotional support, signposting and group programmes.

Next Chapter covers the areas of Colchester, Tendring, Braintree, Chelmsford, Maldon and Uttlesford, with drop-in services available in many partner community locations. We have also secured our own community outreach base in Colchester which is separate from our refuge locations. We work with Compass who provide our helpline and referral service, alongside Changing Pathways who provide the domestic abuse services to the West and South of Essex.

Our Children and Young People's service supports families, children and young people in the community as well as working with our families in refuge to help them overcome the domestic abuse they have experienced. We use play therapy, group programmes and 1:1 therapeutic support for children who have experienced domestic abuse in their home environment.

Next Chapter is committed to ensuring that our service is fully inclusive in meeting the needs of all service users.

We recognise that families come from a wide range of backgrounds with individual needs, beliefs and values. Some families experience social exclusion, severe hardship; discrimination and prejudice because of their ethnicity, disability and/or ability, the languages they speak, their religious or personal beliefs, their sexual orientation or marital status. Some women are discriminated against because of their pregnancy and maternity status, or additional complex needs. We understand that all these factors can affect the well-being of families and may adversely impact on their lives.

Volunteers are essential to our service and we sincerely thank all of the women who continue to assist us in many ways.

We have started to use social media to engage with supporters of the organisation and the general public.

Facebook @thenextchaptereast
Twitter @surviving_DA
Instagram next_chapter123

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

We are extremely proud of our staff and their dedication and passion for their work. In 2021/22 they have been outstanding in their ability to respond to the significantly increased demand as a result of the ongoing Covid-19 situation whilst maintaining a high level of service to our clients who have presented with increasing risk and complexity. We are also proud to have been able to co-design a very successful nature-based recovery programmes with The University of Essex and The Wilderness Foundation.

Adult services

During 2021/22 we received 2,699 (2,346 in previous year) referrals to our services, an increase of 15% on the previous years referral numbers. We are immensely proud to report that 99% of clients that contacted us were responded to within 48 hours, with the majority of those being contacted within 24 hours.

36 women and 60 children were accommodated and supported in our family refuge, and 47 women were supported in our recovery refuge.

The risk level of referrals as they entered our service was 1059 high, 1068 medium and 372 standard. The proportion who are classed as high risk as a proportion of all referrals has seen a slight increase from 38% to 39%. However, in numerical terms, high risk referrals increased by 164 or an additional 18%, compared to the previous year.

We received 611 self-referrals (around 23% of all referrals) with the majority of our professional referrals coming from the Police, social care and a range of other local services. 573 referrals (21% of all referrals) came to us via Compass who operate the County-wide triage service for all referrals for domestic abuse support. This is a significant reduction (around 37%) in Compass referrals compared to last year (904).

As at Quarter 4, 96% of our clients said that their physical and/or mental health had improved considerably as a result of their support from Next Chapter.

Children and Young People's Services

Our Children and Young People's Services have been remodelled during the last year. This has clearly been a challenging time to expand our services, however, we have worked with over 899 clients in the last year, including 600 children who we have directly supported. On average all directly supported children received an average of 10 sessions.

Services delivered also includes bespoke group work (TRIBE and Hand in Hand recovery programmes), healthy relationship workshops and tailored sessions with children living in the family refuge as well as early intervention Healthy Relationships workshops in junior and secondary school settings.

We have delivered "Hand in Hand", our 10-week programme for mothers, which helps clients understand how domestic violence affects them as parents and how it affects their children. It empowers, supports and develops further understanding of their role as a mother or father in addressing the needs of their children and young people.

We have recently developed a new programme CAPVA (Child and Adolescent to parent violence and abuse) with programmes being commissioned to run in the Braintree area on behalf of Family Solutions.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Partnerships

We have worked hard to develop new partnerships and enhance existing ones across all the geographical areas we work in. This has resulted in Next Chapter being well-known and respected as domestic abuse experts amongst professionals in the community and increasing referrals reflect this.

Our staff

We recognise that our staff are our most valuable asset and without them we could not provide the high-quality services that help change the lives of the people we support. Whilst we will never be able to compete with the public and private sector in relation to salary levels, our Trustee Board has made a commitment to becoming and maintaining our Living Wage Employer accreditation which was achieved in 21/22.

We have also reviewed our occupational sick pay scheme and our occupational maternity pay scheme, alongside our other family leave schemes and policies to ensure that we support our staff at times when they most need support and financial security. We have also introduced an Employee Assistance Programme (EAP) service for all our staff and their families to ensure that they have access to advice, support and counselling should the need arise.

We recognise the importance of investing in our staff to ensure they are trained to help them deliver services to our clients. For example, during last year all staff attended took part in a tailored "trauma training" programme.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

As with all organisations, the COVID19 pandemic had an impact on the financial position of the organisation. However, the impact on costs from demands on our services and additional costs in delivering services have been met by increased income from specific grant funding and the incredible generosity of our supporters and the public. We have all been truly touched and grateful for all the funding and donations we have received from the public during the last year and this has helped us to support many clients in our refuges and our community clients.

The commissioned work from Essex County Council and the Police, Fire and Crime Commissioner provides us with a greater degree of longer-term security in relation to our funding for our adult services. Some of our other key services remain with the challenge of being funded by short-term, project-specific grant funding such as top-up funding to enable our Recovery Refuge and for our Children and Young People's Service. In the last year we were successful in securing funding for these services from the Government, Children in Need and Essex County Council and we continue to be successful in securing arrangements for funding these services in 2022/23.

We would like to thank all our funders who have worked with us to enable us to utilise funding in the most efficient way, which in some cases has enabled us to carry forward the income into the next financial year and provide our vital services for a longer period of time.

The Trustee Board has recognised that the organisation has grown considerably over the past 3 years and alongside this we have an increased security around our funding for this and future years. As a result, the Trustees continue to review the appropriate level of reserves, alongside the use of designated funds to support priority areas of activity and provide future security and contingency for these areas. The board agreed to increase our designated funds by almost over £300K to over £900k. These funds include:

- Over £300k in respect of planned depreciation charges, mostly in respect of our new building.
- Over £200k in our budget support fund which is being used to support on-going budget pressures.
- £115k for the fit out and first year costs of our new building.
- £225k towards ensuring we have funds available to support the running of some of our key services not covered by longer term funding.

A large proportion of the designated funds are either committed (such as the depreciation fund) or will be used in the near future such as the funds for our new building and part of the budget support fund.

Our unrestricted reserves have reduced slightly to just over £450k. We are pleased that the current level of reserves exceeds the level determined by the board, based on the expenditure for financial period covered by the report. The Board is considering use of some of these funds to pursue current ambitions.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Risk management

The trustees confirm that major risks have been reviewed and systems and procedures have been established to manage those risks. A revised Risk Register has been drafted and this is considered by the Board on a regular basis. This analyses risks in the following areas:-

- Governance
- Strategic
- Regulatory and Compliance
- Financial
- Operational

The Board currently considers that the main risks facing the Charity are:-

Sustainable income. The EIDAS contract has brought a degree of certainty to funding many of our services. However, the Board is aware of the need to take steps to ensure that other services such as our Recovery Refuge and Children and Young People teams can continue to operate. The decisions made to allocate funds to designated reserves to support these areas help to mitigate this risk and we continue to seek secure funding to deliver our services.

We also recognise the importance of evaluating the impact of our actions in order to provide feedback to our key funders.

Trustee Board. The Trustee Board has seen several new trustees joining since April 2020, including a new Chair in 2021. An exercise to review the skills of the Board and to identify any 'gaps' has been undertaken and the Board has taken action to recruit new trustees.

In addition, the Board has taken steps to bring in external support to facilitate the development of the Board and to help support the development of a strategic plan.

Organisational capacity. Following a restructure of the Senior Leadership Team (SLT) to provide greater capacity and resilience, the board recognised that the continuing growth of the organisation requires further investment in strategic and leadership capacity. Steps have been taken to increase capacity at SLT level, however, this remains a live issue to consider.

Rising referrals rates. We have been reporting a significant rise in referral rates since the onset of the Covid-19 pandemic in 2020 and, along with the rest of the sector, had been expecting the level of referrals to plateau and decline once all restrictions were removed. This has not been the case and we have continued to see referral rates rising month on month. It is possible that the pandemic has caused an irreversible upward shift in our baseline referral rates through the, much welcomed, increase in awareness in relation to domestic abuse and the support that is available. This has also been alongside the extraordinary national conversations about domestic abuse and violence against women and girls in general. As commissioned providers for domestic abuse services in Mid, West and North Essex, we have been well supported by the commissioners and national funding initiatives which has enabled us to cope with the rising demand. This remains a risk area for us as the national funding initiatives are time-limited and in place until 2025.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

As detailed in our achievements and performance section, we are delighted to have successfully completed the third year of the Essex Integrated Domestic Abuse Services contract and have worked hard with the commissioners to respond to the continued challenges brought by Covid-19 both for us an organisation but also in relation to the impact on the people we support, which has led to a significant increase in the number of referrals over the year.

The contract has a remaining minimum term of 2 years, with the option to extend for a further 2 individual years, providing the potential of 4 years future funding. With the contract covering the support element of 12 of our 21 refuge units, the community Domestic Abuse Practitioner (DAP) led services for standard and medium risk and the Independent Domestic Violence Advisor (IDVA) led services for high-risk victims, this provides some medium-term security for the organisation to continue providing vital domestic abuse services to adults across our geographic area.

The further funding achieved from the Government, in partnership with Colchester Borough Council, Tendring District Council, Braintree District Council, Maldon District Council and Chelmsford Council has enabled us to continue with our specialist recovery refuge accommodation with associated specialist support, in partnership with Open Road. We know from our own experience of the changing nature of abuse and the circumstances that are presented to us as well as national research around need and provision, that there is a growing need and demand for these services of which there is a lack of provision nationally. Funding has been extended for the whole of 2022/23 and this also helps to fund:-

- Our Children and Young People's service which provides a focus around delivering support to children and young people in the community.
- Domestic Abuse Housing Project – this is a time-limited project focused on working closely with housing partners to create greater shared understanding and learning in relation to the housing-based challenges that our clients face when seeking to flee domestic abuse. Funding has been secured to continue this work for the whole of 2022/23.

During 2021/22 we secured additional funding from Children in Need to support the expansion of this support to include specialist young person's violence advisors which will continue to help funding some of these resources for 3 years.

The Police and Crime Commissioner for Essex has also confirmed funding for additional resources (IDVA and Children's IDVA) for 2022/23 of £137k with further funding due this year and for the following two years.

In summary, we have been successful in securing additional funding to continue to deliver services in 2022/23 and beyond. We also continue to actively work with our partners and funders to identify opportunities to secure funding for our essential services and to fill any identified gaps in service where we can evidence the need using feedback from our clients and our practitioners.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity is incorporated in England and Wales and is governed by a Board of Trustees who constitute the membership in terms of the Companies Act.

The charitable company is limited by guarantee, incorporated on 13 June 1988, with the registered number 02266883.

The company was established under a Memorandum of Association which defined the objects and powers. The company is governed by its Articles of Association.

The charitable company registered with the Charity Commission on 26 September 1996 with the registered number 1058295.

The address of the registered office, which is also the principal office is PO Box 40, Colchester, Essex, CO1 2XJ.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms K Williams	(Resigned 12 February 2022)
Ms J Ronayne	(Resigned 16 June 2021)
Ms S Taylor	
Ms S Stephens	
Ms HFM Smart	
Ms KD Caldwell	
Ms E Regan	(Appointed 28 April 2021)
Ms C Cussell	(Appointed 12 August 2021)
Ms S Butcher	(Appointed 23 March 2022)

Trustees are recruited to provide the skills needed by the Board. We advertise vacancies on our website, via REACH volunteering, Community 360 and LinkedIn.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Management

The trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Ms Beverley Jones and the Senior Leadership Team.

Policies and procedures for induction and training of trustees

Trustees are provided with an induction into the organisation in relation to our services, their responsibilities as Trustees and the expectations of the role and the organisation undertakes a check with the Disclosure & Barring Service (DBS) in accordance with the organisations policies and procedures. They are provided with key policies relating to safeguarding, data protection, code of conduct & financial regulations. New trustees are expected to undertake mandatory online safeguarding training and any other training or learning needs that are identified as relating to their position on the board. New trustees are also provided with key documentation around their role and responsibility as a trustee and key organisational documentation such as financial reports, our risk register and business continuity plan as well as current business plans.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Arrangements for setting pay and remuneration of key management personnel and any criteria used

The salary for the role of CEO is set by the Trustee Board, with the Senior Leadership Team level of remuneration recommended to the Trustee Board by the CEO. The setting of pay and remuneration for these key management personnel take into account:

- a. the purposes, aims and values of Next Chapter and our beneficiary needs.
- b. the types of skills, experiences and competencies that Next Chapter needs from its senior staff, the specific scope of these roles and the link to pay.
- c. our current business plan and how the implementation of this plan may affect the number of senior staff it needs to employ or recruit and the nature of these roles.
- d. our ability to pay – this includes the cost to Next Chapter of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries
- e. appropriate available information on pay policies and practices in other organisations that can help make the decision on whether a level of pay is fair and reasonable
- f. the nature of the wider 'employment offer' they can make to potential employees, where pay is one part of a package that includes personal development, personal fulfilment and association with the public benefit delivered
- g. the charity's track record in attracting and retaining committed and motivated employees
- h. the likely impact on and views of beneficiaries, donors, funders, volunteers and potential volunteers, where appropriate
- i. the relationship between the policy and practice for the pay of senior staff and that of the charity's whole workforce, where we ensure that the ratio of senior staff to lowest paid staff does not exceed 1:5 (the ratio is currently just over 1:3).

Auditor

Streets Whittles were appointed as auditor to the company and resolution was passed at the Annual General Meeting on 27 October 2022 to re-appoint them for 2022/23.

Small companies exemption

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Ms C Cussell

Chair of Trustees

Dated: 27 October 2022

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors of The Next Chapter (East of England) for the purpose 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 true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinion

We have audited the financial statements of The Next Chapter (East of England) (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 24 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensure that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, Employment Law and Data Protection.

We assessed the compliance with laws and regulations identified above through making enquires of management and inspecting correspondence.

These were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We considered the internal controls in place that would mitigate the risk of fraud and non-compliance with laws and regulations.

We identified the greatest potential for fraud or non-compliance with laws and regulations in the following areas, and the specific procedures performed to address them are described below:

- We obtained an understanding of the income process and the flow of financial information to the general ledger and how this is classified as restricted and unrestricted.
- Cut-off testing was performed at the year-end date by reviewing income which had been accrued for and expenditure which had been recorded after date to identify any transactions which had been erroneously recognised in the incorrect period.
- In line with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we reviewed accounting records for any unusual adjustments.

In addition to the above, our procedures to respond to the risk identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performed analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- made enquires to management concerning actual and potential litigation and claims, and instances of non-compliance for the year.
- obtaining representations on transactions which are material by nature.

THE NEXT CHAPTER (EAST OF ENGLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE NEXT CHAPTER (EAST OF ENGLAND)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit-Audit-and-assurance-Standards-and-guidance/Standards-and-guidance-for-auditors-Auditors-responsibilities>

This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Rachel Skells BA FCA (Senior Statutory Auditor)
for and on behalf of Streets Whittle & Partners LLP

27 October 2022

Chartered Accountants
Statutory Auditor

The Old Exchange
64 West Stockwell Street
Colchester
Essex
CO1 1HE

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	32,993	-	32,993	73,467	-	73,467
Charitable activities	5	1,326,612	817,199	2,143,811	1,311,905	1,076,592	2,388,497
Total other income	4	5,120	-	5,120	2,050	-	2,050
Investments	6	99	-	99	355	-	355
Income from Coronavirus Job Retention Scheme	7	1,363	-	1,363	14,858	-	14,858
Total income		1,366,187	817,199	2,183,386	1,402,635	1,076,592	2,479,227
<u>Expenditure on:</u>							
Charitable activities	8	1,060,748	929,260	1,990,008	1,103,960	826,316	1,930,276
Net income/(expenditure) for the year/							
Net movement in funds		305,439	(112,061)	193,378	298,675	250,276	548,951
Fund balances at 1 April 2021		1,109,760	250,276	1,360,036	811,085	-	811,085
Fund balances at 31 March 2022		1,415,199	138,215	1,553,414	1,109,760	250,276	1,360,036

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE NEXT CHAPTER (EAST OF ENGLAND)

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		341,064		13,271
Current assets					
Debtors	13	149,606		149,781	
Cash at bank and in hand		1,123,678		1,269,536	
		<u>1,273,284</u>		<u>1,419,317</u>	
Creditors: amounts falling due within one year	14	(60,934)		(72,552)	
Net current assets			1,212,350		1,346,765
Total assets less current liabilities			<u>1,553,414</u>		<u>1,360,036</u>
Income funds					
Restricted funds	16		138,215		250,276
<u>Unrestricted funds - general</u>					
Designated funds	17	964,077		617,306	
General unrestricted funds		451,122		492,454	
		<u></u>	1,415,199	<u></u>	1,109,760
			<u>1,553,414</u>		<u>1,360,036</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 October 2022

Ms C Cussell

Trustee

Company registration number 02266883

THE NEXT CHAPTER (EAST OF ENGLAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	22		189,043		410,550
Investing activities					
Purchase of tangible fixed assets		(335,000)		(4,707)	
Interest received		99		355	
Net cash used in investing activities			(334,901)		(4,352)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(145,858)		406,198
Cash and cash equivalents at beginning of year			1,269,536		863,338
Cash and cash equivalents at end of year			1,123,678		1,269,536

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Next Chapter (East of England) is a private company limited by guarantee incorporated in England and Wales. The registered office is PO Box 40, Colchester, Essex, CO1 2XJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company'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 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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 charitable company 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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 Incoming resources

Income is recognised when the charitable company 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 charitable company 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 is recognised at the time of the donation.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.5 Resources expended and allocation of support costs

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

Expenditure is classified under the following activity headings:-

-Costs of raising funds comprises costs of seeking donations, legacies and grants and their associated support costs.

-Expenditure on charitable activities includes the costs directly associated with carrying out activities to provide crisis accommodation for women and their children, who have been made homeless as a result of abuse at the hands of their partner. It aims to promote the purposes of the Charity and their associated support costs.

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities.

Cost have been apportioned in relation to staff costs absorbed in each area.

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:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% straight line
Motor vehicles	33% straight line
Toys and play equipment	25% straight line

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.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that these 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 Financial instruments

Basic financial assets

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt.

Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital.

Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The judgements that the trustees have made that have the most significant effect on the amounts recognised in the financial statements are determining whether there are indicators of impairment of the Charity's tangible assets. The factors taken into consideration when making the judgements include the economic benefits the assets will provide to the charity.

The Trustees have not made any material estimates in relation to these financial statements.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and legacies	32,993	73,467
	<u>32,993</u>	<u>73,467</u>
	<u><u>32,993</u></u>	<u><u>73,467</u></u>
Donations and legacies		
Donations	32,993	68,039
Legacies	-	5,428
	<u>32,993</u>	<u>73,467</u>
	<u><u>32,993</u></u>	<u><u>73,467</u></u>

4 Total other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events and training income	5,120	2,050
	<u>5,120</u>	<u>2,050</u>
	<u><u>5,120</u></u>	<u><u>2,050</u></u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Income from charitable activities

	General funds	Restricted funds	2021	General funds	Restricted funds	2021
	£	£	£	£	£	£
Refuge:-						
Accommodation charges	337,527	-	337,527	321,041	-	321,041
MHCLG	-	-	-	-	119,561	119,561
Lloyds TSB	-	-	-	-	25,000	25,000
Active Essex	-	-	-	-	4,390	4,390
ECC - Infection Control Grant	-	-	-	-	8,407	8,407
MHCLG - Together we can	-	226,526	226,526	-	255,221	255,221
MHCLG - COVID19 - Emergency Support Fund (EVIE lifeline)	-	-	-	-	234,316	234,316
MHCLG - COVID19 - Emergency Support Fund	-	-	-	-	5,146	5,146
ECF - COVID Response	-	-	-	-	5,000	5,000
Neighbourly Fund	-	-	-	-	400	400
PFCC - COVID Funds	-	-	-	-	5,268	5,268
ECC - HSF Cost	-	14,265	14,265	-	-	-
ECC/CBC Winter COVID Grant	-	1,000	1,000	-	-	-
ECC - DA Act	-	18,635	18,635	-	-	-
Community:-						
FIDAS	989,085	-	989,085	990,864	-	990,864
PFCC - COVID Funds	-	-	-	-	100,596	100,596
Community 360 DART Grant	-	12,600	12,600	-	-	-
PFCC - Victim Fund Uplift Grant	-	69,028	69,028	-	-	-
PFCC - MoJ IDVA Fund	-	84,900	84,900	-	-	-
ECC - Infection Control Grant	-	-	-	-	1,639	1,639
Community 360 Family Funding Grant	-	1,000	1,000	-	-	-
MHCLG - Together we can	-	96,678	96,678	-	56,286	56,286
ECC - DA Act	-	4,615	4,615	-	-	-
Essex Community Fund (Tampon Tax)	-	-	-	-	9,000	9,000
ECC - Emergency Welfare Support	-	-	-	-	10,000	10,000
Stansted Airport Community Trust Fund Uttlesford	-	-	-	-	12,500	12,500
NHS Training	-	-	-	-	6,600	6,600
Children & Young People:-						
BBC Children in Need (2018-1492/SE)	-	29,999	29,999	-	43,804	43,804
BBC Children in Need (2020-3151/SE)	-	-	-	-	2,750	2,750
BBC Children in Need (2020-4218/SE)	-	39,578	39,578	-	39,000	39,000
PFCC - COVID Funds	-	-	-	-	3,011	3,011
MHCLG - Together we can	-	130,790	130,790	-	108,493	108,493
ECC - Infection Control Grant	-	-	-	-	454	454
ECF - Co-op	-	-	-	-	4,750	4,750
PFCC - MoJ IDVA Fund	-	28,300	28,300	-	-	-
ECC - DA Act	-	31,750	31,750	-	-	-
Big Give	-	700	700	-	-	-
Big Give	-	26,834	26,834	-	-	-
ECF YPVA	-	-	-	-	15,000	15,000
	1,326,612	817,198	2,143,810	1,311,905	1,076,592	2,388,497

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	99	355
	=====	=====

7 Income from Coronavirus Job Retention Scheme

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	1,363	14,858
	=====	=====

Income represents amounts received from the coronavirus job retention scheme.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities	Refuge		Community		Children & Young People		TotalRefuge 2022		Community		Children & Young People		Total 2021	
	2022	£	2022	£	2022	£	£	£	2021	£	2021	£	£	£
Staff costs	312,279		791,006		259,609		1,362,894		330,265		662,600		183,418	1,176,283
Recruitment and promotion	-		1,084		9,627		10,711		-		221		1,890	2,111
Professional fees	(12,444)		4,905		-		(7,539)		18,771		-		-	18,771
Travel and motor expenses	1,048		2,420		7,848		11,316		832		895		693	2,420
Premises expenditure	158,229		11,633		-		169,862		156,219		5,708		170	162,097
Other direct project costs	78,030		18,636		8,280		104,946		243,781		21,954		5,970	271,705
	537,142		829,684		285,364		1,652,190		749,868		691,378		192,141	1,633,387
Share of support costs (see note 9)	106,454		164,414		57,959		328,827		81,292		162,874		45,131	289,297
Share of governance costs (see note 9)	2,921		4,512		1,558		8,991		2,133		4,274		1,185	7,592
	646,517		998,610		344,881		1,990,008		833,293		858,526		238,457	1,930,276
Analysis by fund														
Unrestricted funds - general	327,477		683,222		50,049		1,060,748		305,002		711,530		87,428	1,103,960
Restricted funds	319,040		315,388		294,832		929,260		528,291		146,996		151,029	826,316
	646,517		998,610		344,881		1,990,008		833,293		858,526		238,457	1,930,276

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	239,920	925	240,845	212,799	12	212,811
Depreciation	3,516	-	3,516	(556)	-	(556)
Premises expenditure	6,321	-	6,321	6,184	-	6,184
Communications	25,231	-	25,231	-	-	-
IT costs	30,773	-	30,773	52,154	-	52,154
Legal & Professional	1,796	-	1,796	8,036	-	8,036
Other	21,270	-	21,270	10,680	-	10,680
Audit fees	-	7,320	7,320	-	7,080	7,080
General meeting costs	-	246	246	-	500	500
Governance costs heading 4	-	500	500	-	-	-
	<u>328,827</u>	<u>8,991</u>	<u>337,818</u>	<u>289,297</u>	<u>7,592</u>	<u>296,889</u>
Analysed between						
Charitable activities	<u>328,827</u>	<u>8,991</u>	<u>337,818</u>	<u>289,297</u>	<u>7,592</u>	<u>296,889</u>

The Charity initially identifies the costs of its support and governance functions. The governance and support costs are then apportioned between the charitable activities undertaken in line with the staff costs allocated to each activity.

Governance costs includes payments to the auditors of £6,930 (2021: £6,600) for audit fees.

10 Trustees

During the year one trustee (2021: one) was reimbursed for expenses totalling £60 (2021: £12). Costs incurred were for printing equipment.

None of the Trustees received any remuneration during the year.

Trustee indemnity insurance totalling £445 (2021: £445) was paid on behalf of the Trustees during the year.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	63	56
	<u>63</u>	<u>56</u>
Employment costs	2022	2021
	£	£
Wages and salaries	1,448,220	1,262,131
Social security costs	119,374	98,097
Other pension costs	36,145	28,866
	<u>1,603,739</u>	<u>1,389,094</u>
	<u>1,603,739</u>	<u>1,389,094</u>

During the year there was one employee (2021: nil) whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Toys and play equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2021	-	161,356	5,000	33,194	199,550
Additions	335,000	-	-	-	335,000
	<u>335,000</u>	<u>161,356</u>	<u>5,000</u>	<u>33,194</u>	<u>534,550</u>
At 31 March 2022	335,000	161,356	5,000	33,194	534,550
	<u>335,000</u>	<u>161,356</u>	<u>5,000</u>	<u>33,194</u>	<u>534,550</u>
Depreciation and impairment					
At 1 April 2021	-	148,085	5,000	33,194	186,279
Depreciation charged in the year	1,675	5,532	-	-	7,207
	<u>1,675</u>	<u>153,617</u>	<u>5,000</u>	<u>33,194</u>	<u>193,486</u>
At 31 March 2022	1,675	153,617	5,000	33,194	193,486
	<u>1,675</u>	<u>153,617</u>	<u>5,000</u>	<u>33,194</u>	<u>193,486</u>
Carrying amount					
At 31 March 2022	333,325	7,739	-	-	341,064
	<u>333,325</u>	<u>7,739</u>	<u>-</u>	<u>-</u>	<u>341,064</u>
At 31 March 2021	-	13,271	-	-	13,271
	<u>-</u>	<u>13,271</u>	<u>-</u>	<u>-</u>	<u>13,271</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	133,107	137,325
Prepayments and accrued income	16,499	12,456
	<hr/>	<hr/>
	149,606	149,781
	<hr/>	<hr/>

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	18,783	8,130
Other creditors	4,419	10,275
Accruals and deferred income	37,732	54,147
	<hr/>	<hr/>
	60,934	72,552
	<hr/>	<hr/>

15 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £36,145 (2021 - £28,866).

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 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:

	Balance at 1 April 2020	Movement in funds		Balance at 1 April 2021	Movement in funds		Balance at 31 March 2022
	£	Income resources	Resources expended	£	Income resources	Resources expended	£
ECF (Tampon Tax)	-	9,000	(9,000)	-	-	-	-
Lloyds TSB	-	25,000	(25,000)	-	-	-	-
MHCLG (together we can)	-	420,000	(370,132)	49,868	453,994	(492,861)	11,001
MHCLG - COVID Funding - EVIE Lifeline	-	234,316	(234,316)	-	-	-	-
MHCLG - COVID Funding - Next Chapter Lifeline	-	5,146	(5,146)	-	-	-	-
ECC - Infection control	-	10,500	(10,500)	-	-	-	-
ECC - COVID Welfare Fund	-	10,000	(4,242)	5,758	-	(5,758)	-
Active Essex	-	4,390	(40)	4,350	-	(1,864)	2,486
Neighbourly Fund	-	400	(400)	-	-	-	-
BBC Children In Need (2020-4218/SE)	-	39,000	(4,544)	34,456	39,578	(74,034)	-
BBC Children In Need (2020-3151/SE)	-	2,750	-	2,750	-	(688)	2,062
BBC Children In Need (2018-1492/SE)	-	43,804	(39,999)	3,805	29,999	(33,804)	-
ECF (COVID Response)	-	5,000	(753)	4,247	-	(4,247)	-
ECF (CO-OP)	-	4,750	(1,976)	2,774	-	(1,305)	1,469
Big Choice - Digital Capacity Grant	-	-	-	-	700	-	700
Big Choice Women and Girls Match Fund	-	-	-	-	26,835	-	26,835
MHCLG	-	119,561	(13,193)	106,368	-	(73,500)	32,868
Police, Fire and Crime Commissioner	-	108,875	(107,075)	1,800	-	(900)	900
Police, Fire & Crime Commissioner - Victim Fund	-	-	-	-	69,028	(69,028)	-
Police, Fire & Crime Commissioner - MoJ IDVA Fund	-	-	-	-	113,200	(68,606)	44,594
Community 360 DART Programme	-	-	-	-	12,600	(3,900)	8,700
Community 360 - Family Funding Grant	-	-	-	-	1,000	(1,000)	-
ECC - HSP Funds	-	-	-	-	14,265	(14,265)	-
ECC - DA Funding	-	-	-	-	55,000	(55,000)	-

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16	Restricted funds	(Continued)				
	ECC/CBC - Winter COVID Fund					
	ECF - YPVA	-	15,000		1,000	(1,000)
	Stansted Airport Community Trust Fund - Uttlesford	-	12,500		-	(15,000)
	NHS Training	-	6,600		-	(12,500)
		-	6,600		-	-
		-	1,076,392	(826,316)	250,276	817,199
		-				(929,260)
		-				138,216
	ECF (Tampun Tax): To run support programmes for women affected by domestic abuse in North Essex.					
	Lloyds TSB: salary and on costs of a refuge support worker and contribution to volunteers' expenses.					
	MHCLG (Together we can): support victims of domestic abuse.					
	MHCLG (COVID 19 Emergency Fund): Two grants were provided, one as part of the EYIE Lifetime project which including funding for two other domestic abuse charities. The other (Next Chapter lifetime) was just for Next Chapter. All grants provided supported victims of domestic abuse throughout the pandemic.					
	ECC infection control: funding to support infection control measures in our refuges.					
	ECC Covid Welfare Fund: funding to support the welfare of our clients.					
	Active Essex: Funding Next Chapter Running Club.					
	Neighbourly Fund: micro grant towards providing food for residents in refuge.					
	BBC Children in Need (2020-4218/SE): Funding towards Young Persons Violence Advisors (YPVA).					
	BBC Children in Need (2020-3151/SE): Funding towards a new family room in the refuge.					
	BBC Children In Need (2018-1492/SE): support for children and young people affected by domestic violence, including pre-school children, after school activities and one to one support to improve their mental health, self-esteem and to feel safer.					

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

(Continued)

- ECF (Covid Response):** funding to help support women who have experienced domestic abuse and addiction.
- ECF (Co-Op):** To fund resources for young people who have experienced domestic abuse.
- Big Choice (Digital Capacity Grant):** Funding provided to supplement the womens and girls match fund to support digital capacity (training, advertising etc)
- Big Choice (Women and Girls Match Fund):** Funding provided by way of donations with match funding to support costs of delivering programmes and other activities for children and young people.
- MHCLG:** funding to support victims of domestic abuse.
- Police, Fire and Crime Commissioner:** to fund the delivery of services for Domestic Abuse and Sexual Violence Services.
- Community 360 (DART Programme):** Funding for Domestic Abuse Resettlement Team (DART)
- Community 360 – Family Funding:** Funding provided to support clients in need of additional financial support.
- ECC (HSF Funds):** Funding from Household Support Fund toward energy costs.
- ECC (DA Funding):** Funding provided to bolster existing support within safe accommodation for both adults and children.
- ECC / CBC - Winter COVID funds:** To support families with children and individuals with the costs of Food, Fuel (gas, electric, water) and Associated costs.
- ECF (Young Persons Violence Advisor - YPVA):** Funding for a YPVA post.
- Stansted Airport Community Trust Fund – Uttlesford:** funding in the Uttlesford district for additional community DAP resource.
- NHS Training:** funding for delivery of training within GP surgeries.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 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:

	Balance at 1 April 2020	Resources expended	Transfers	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Budget support fund	-	-	155,000	155,000	(100,196)	156,747	211,551
Building maintenance fund	25,000	(9,830)	-	15,170	-	-	15,170
Womens Resource Centres (formerly Fixed asset replacement fund)	170,000	-	100,000	270,000	-	(155,000)	115,000
Depreciation fund	-	-	4,708	4,708	(2,852)	335,000	336,856
IT reorganisation fund	30,000	-	-	30,000	-	-	30,000
Rebranding fund	10,000	-	-	10,000	-	-	10,000
Childrens and Young People	50,000	-	-	50,000	-	45,000	95,000
Recovery Refuge	50,000	-	7,000	57,000	-	73,500	130,500
Saskids Legacy	-	-	5,428	5,428	-	(5,428)	-
Client counselling	-	-	20,000	20,000	-	-	20,000
	335,000	(9,830)	292,136	617,306	(103,048)	449,819	964,077

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Designated funds

(Continued)

The Building maintenance fund is split between a CCTV and Fob system and new gates for the Old House.

The Women's Resource Centres is in place to consider future changing premises requirements. The balance at the year end is for fit out and year one costs of the new building.

The IT reorganisation fund of is set aside for IT costs.

The Rebranding fund is held for any one off promotional work outside of the main budget.

The Children's and Young Peoples fund of £95,000 is set aside to meet any unforeseen costs during the transition period.

The Recovery Refuge fund has been proposed to invest in the service and meet any changing funding issues.

Budget Support Fund is set aside to meet budget pressures arising from increasing costs or loss or uncertainty of income. We have already budgeted to use some of this in 2022/23.

Saskia's Legacy is set aside to ensure that funds left to Next Chapter are used for a specific purpose in line with the legacy. This has now been transferred to pay for new building costs.

Clients Counselling is set aside to fund client counselling costs.

Depreciation Fund is provided to pay for future years depreciation charges. This now includes our new building.

It is estimated that designated funds will be expended by 2024, however the depreciation reserve will be used over the life of the assets.

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2022 are represented by:				
Tangible assets	341,064	-	-	341,064
Current assets/(liabilities)	110,058	964,077	138,215	1,212,350
	<u>451,122</u>	<u>964,077</u>	<u>138,215</u>	<u>1,553,414</u>
	<u><u>451,122</u></u>	<u><u>964,077</u></u>	<u><u>138,215</u></u>	<u><u>1,553,414</u></u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	167,581	128,512
Between two and five years	558,591	512,332
In over five years	103,785	222,430
	<u>829,957</u>	<u>863,274</u>

20 Related party transactions

Other than the transactions with Trustees disclosed in note 11, there were no disclosable related party transactions in the year.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	139,705	134,801

21 Analysis of changes in net funds

The charitable company had no debt during the year.

22 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	193,378	548,951
Adjustments for:		
Investment income recognised in statement of financial activities	(99)	(355)
Depreciation and impairment of tangible fixed assets	7,207	6,266
Movements in working capital:		
Decrease/(increase) in debtors	175	(124,635)
(Decrease)/increase in creditors	(11,618)	41,822
(Decrease) in deferred income	-	(61,499)
Cash generated from operations	<u>189,043</u>	<u>410,550</u>

THE NEXT CHAPTER (EAST OF ENGLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

23 Non-audit services provided by auditor

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities are that, in common with many charities of our size and nature we use our auditor to assist with the preparation of the accounts.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.