

NIWE EATING DISTRESS SERVICE
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2017

Charity Number 1150416
Company Number 08269009

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2017

Trustees Annual Report

The trustees are pleased to present their annual Directors' report together with financial statements of the charity for the year ended 31 March 2017 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. Reference and administrative details of the charity, its trustees and advisors

Charity Name	NIWE Eating Distress Service
Registered Charity No.	1150416
Registered Company No.	08269009
Registered address	The Old Post Office 5 Pink Lane Newcastle upon Tyne NE1 5DW
Trustees	Carolyn (Lyn) Boyle (Chair) Kathlyn (Lyn) Cain (Resigned 24 January 2017) Shellann Moody Claudia Venosa (Resigned 22 May 2017) Natasha Walmsley (Resigned 14 August 2017) Samantha Jones (Appointed 02 October 2017) Andrew Scott (Appointed 02 October 2017) Polly Washington (Resigned 10 October 2016)
Independent Examiner	Michelle Wright Ellison Services Higham House Higham Place Newcastle NE1 8AF
Bankers	The Co-operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2017

2. Structure, governance and management

Governing documents

The organisation is a charitable company limited by guarantee, incorporated on 25 October 2012. The company was established under a Memorandum of Association which establishes the objectives and powers of the charitable company and is governed under its Articles of association.

Appointment of Trustees

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

Organisation

The trustees meet six-weekly and deal with the administration of the charity encompassing the strategic vision, financial accountability and risk management.

The operational management of the organisation is undertaken by the paid staff team.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

3. Financial review

NIWE Eating Distress Service is funded by grant income from Newcastle Gateshead and North Tyneside Clinical Commissioning Groups; the Big Lottery Fund Reaching Communities Programme, which is a major funder; Greggs Foundation; a number of small donations; and income generated from fundraising and training delivery.

The total income for the year was £154,211.

Reserves policy

NIWE Eating Distress Service has maintained a small level of reserves over the years, currently £10,278 to meet the working capital requirements of the charity in the event of a significant drop in funding. It has established a policy whereby the unrestricted funds held by the charity should be between 3 and 6 months of annual expenditure. At 31 March 2017, reserves represented 1 months running costs. The trustees have a strategy to continue to build reserves through planned operating surpluses.

4. Public benefit statement

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

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2017

5. Objectives and activities

Charitable objects include:

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

This is achieved by means of:

- Support to those affected by eating distress via telephone, e-mail, information and sign-posting to other services
- Interventions for individuals affected by eating distress through:
 - initial assessments
 - counselling
 - psycho-education (health topic) workshops
 - therapy groups
 - recovery group
 - awareness raising sessions
 - psychotherapy sessions
 - participation in a range of health events across the area
 - training programme for professionals
 - talks and workshops in various settings e.g. schools, pupil referral units
 - linked work with statutory partners
 - active collaboration with relevant partners
 - membership of relevant strategic partnerships and bodies.

Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their power and duties.

Volunteers have contributed to the work of the charity by:

- Provision of weekly psychotherapy sessions
- Fundraising
- Promotion and publicity work
- Co-delivering training and workshops
- Representing service users at meetings
- Participating in focus groups
- Mentoring staff
- Helping at events

6. Background

North East England has a rising epidemic of eating distress (ED). The numbers of under 18 year olds being treated have increased by 60% and the youngest age being treated has dropped to 6 years old (2016) FOI 2898 request 2017). Each year, around 112 new cases of

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2017

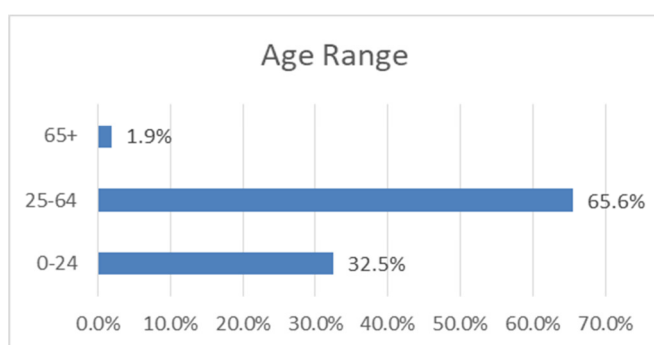
anorexia nervosa are diagnosed, with a total of 169 undetected in the community (Health Care Needs Assessment Severe Eating Disorders, North East & Cumbria: NHS England, Northern England Strategic Clinical Networks HCNA Report 2015). This shows the growing scale of the issue for local people and why our work is vital for local communities.

7. Achievements and performance

We have been successful in increasing our work with men from 3 to 9 % over the past two years, reflecting the increase in eating disorders amongst the male population. National figures show a 27% increase in men being treated for eating disorders as outpatients.

- We provided 754 counselling hours
- We delivered 29 awareness sessions and training days to 1,252 people in 26 different settings
- We ran three 10 week therapy groups for women.
- We provided five psycho-education workshops
- We provided ten monthly recovery group sessions
- We provided two training courses for carers which have been over-subscribed and highly successful

8. Service User Statistics

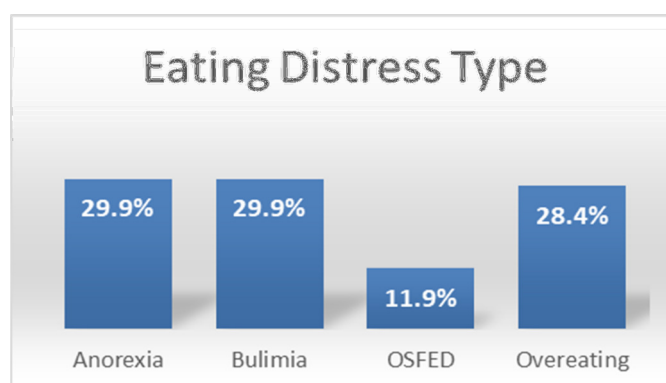
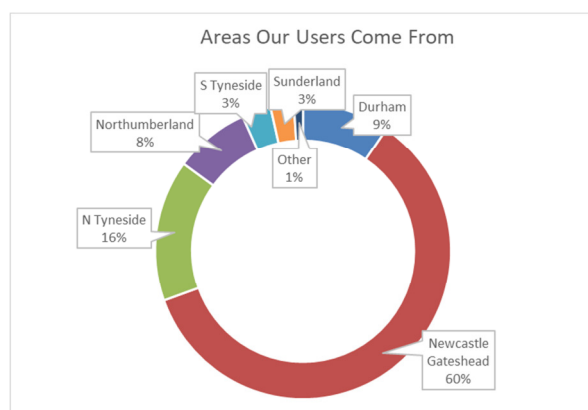


NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2017



We have improved the engagement levels of service users with our therapeutic services, reducing the Did Not Attend (DNA) rate to 9%. This compares very favourably with statutory mental health services where the rate is as high as 15-20%.

We operate continual service improvement, responding to regular user feedback and iteratively develop our monitoring and evaluation tools, processes and systems.

We are able to offer an enhanced service and more choice to service users with psychotherapists working up to 24 weeks with individuals. As the average duration of an eating disorder is seven years, if not addressed in the early stages, it is clear that longer-term interventions are required.

There is a tension between available funding for this work and capacity to adequately meet need, when there is emphasis within mental health services generally on shorter term work, mainly Cognitive Behavioural Therapy (CBT), which is only effective for 50% of recipients.

We still sit on the Mental Health Programme Board and have been involved in the consultation and long-term planning for local mental health services carried out by the Newcastle Gateshead Clinical Commissioning Group

8. Service improvement, training and development

We have developed and implemented new risk assessment policies and procedures, particularly related to self-harm and suicide. Clinical staff have received training in topics such as sexualised trauma work and violence in same sex relationships. All staff have been trained in handling distressed callers. A full staff Away Day is in planning.

We are nearing completion of the service improvement work with NHS England: we have co-produced an event for service users and carers and presented at an event focusing on issues around transitions between services.

We have made several new appointments: two external clinical supervisors; a Therapy Services Manager; two volunteer trainee psychotherapists, in collaboration with the Northern Guild of Psychotherapy; and two sessional counsellors.

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2017

We have had successes with fundraising, e.g. with supermarket bag packs and token schemes, the Great North Run, coffee mornings, and a sky dive, all with dedicated input from volunteers.

9. What our service users have said

"The support provided by NIWE was fantastic. My counsellor was extremely compassionate, and spoke to me with a level of respect and equality that I have not encountered before in the medical or counselling profession." "Your service is an essential lifeline." "I found it impossible to confide in others before and felt ashamed." "Have started going out more instead of locking myself in my room and avoiding all interaction with others." "Before attending NIWE, I felt very misunderstood and unable to talk about my eating disorder, which made me feel very alone and I would isolate my-self from society as I was embarrassed and ashamed." "I feel much more confident about my ability to relate to people." "Thank you for the best therapy I've ever received!"

10. Communications

Our website hits stand at 12,213 (unique page views). We produced and distributed two newsletters and a Coping with Christmas information leaflet, and we have redesigned our general service leaflet. We regularly email guidance and information to enquirers, both those directly affected by eating distress, and professionals working with them.

11. Plans for the future

We aim to consolidate developments to date and build on our successes. We work in an environment and geographical area still acutely affected by austerity measures and cut back services, with ever increasing demand and diminishing resources. We have funding challenges in the year ahead, which we have started working to address through our fundraising strategy. Our governance plans include further recruitment of trustees.

Our service plans for the future include more dedicated provision for men; taking counselling out into local communities; lowering the age for preventative work with young people to 8+; and further widening choice for users to include more recovery-focused activity-based work.

12. Statement of trustee responsibilities

The trustees, who are also directors for the purposes of company law are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a view of the state of affairs of the charitable company and of incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2017

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on: _____

and signed on their behalf by: _____

Shellann Moody

Trustee

NIWE Eating Distress Service

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2017

I report on the financial statements of NIWE Eating Distress Service for the year ended 31 March 2017, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

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

have not been met ; or

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

Michelle Wright
Ellison Services Limited
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date:

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2017

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<u>Income from:</u>					
Donations and legacies	6	1,061	-	1,061	963
Charitable activities					
Grants and contracts	7	13,693	135,069	148,762	120,023
Other trading activities	8	4,357	-	4,357	2,311
Investments	9	31	-	31	39
Total income		19,142	135,069	154,211	123,336
<u>Expenditure on:</u>					
Charitable activities					
Operation of the charity	10	10,717	124,957	135,674	118,739
Total expenditure		10,717	124,957	135,674	118,739
Net income/(expenditure) and net movement of funds		8,425	10,112	18,537	4,597
<u>Reconciliation of funds</u>					
Total funds brought forward		1,853	15,885	17,738	13,141
Total funds carried forward		10,278	25,997	36,275	17,738

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 11 to 21 form an integral part of these accounts.

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

Company Number 08269009

Charity Number 1150416

BALANCE SHEET

As at 31 March 2017

	Notes	£	Total 2017 £	£	Total 2016 £
<u>Fixed assets</u>					
Tangible assets	16		766		1,099
<i>Total fixed assets</i>			766		1,099
<u>Current assets</u>					
Debtors	17	30,047		30,615	
Cash at bank and in hand	18	89,630		58,663	
<i>Total current assets</i>		119,677		89,278	
Creditors: amounts falling due within one year	19	(75,861)		(63,865)	
<i>Net current assets</i>			43,816		25,413
<i>Total assets less current liabilities</i>			44,582		26,512
Creditors: amounts falling due after more than one year	20	(8,307)		(8,774)	
<i>Total net assets or liabilities</i>			36,275		17,738
<u>Funds of the charity</u>					
Unrestricted income funds			10,278		1,853
Restricted income funds			25,997		15,885
<i>Total funds</i>			36,275		17,738

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 11 to 21 form an integral part of these accounts.

These financial statements were approved by the Board on:

and are signed on its behalf by:

Shellann Moody
Trustee

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

NIWE Eating Distress Service meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £10,278 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

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

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

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

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

3.7 Income from membership subscriptions

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

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

3.8 Investment gains and losses

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

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities' work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

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

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

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

4.5 Creditors

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

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

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

Office equipment	-20% straight line
Fixtures and fittings	-15% straight line

5.2 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
6 Donations and legacies				
Donations and gifts	1,061	-	1,061	963
	<u>1,061</u>	<u>-</u>	<u>1,061</u>	<u>963</u>
7 Charitable activities				
<u>Income from grants</u>				
Northern Rock Foundation	-	-	-	7,544
North Tyneside CCG	-	6,503	6,503	6,432
Newcastle Gateshead CCG	9,903	3,710	13,613	13,468
Newcastle City Council	-	-	-	5,182
Greggs Foundation	-	9,929	9,929	13,499
Lloyds Bank Foundation	-	-	-	10,000
Big Lottery Fund	-	114,861	114,861	55,200
NHS England	-	-	-	4,148
<u>Income from training</u>				
Training income	3,385	66	3,451	3,841
Supervision income	405	-	405	709
	<u>13,693</u>	<u>135,069</u>	<u>148,762</u>	<u>120,023</u>
8 Other trading activities				
Rent income	79	-	79	40
Fundraising	657	-	657	-
Other income	3,621	-	3,621	2,271
	<u>4,357</u>	<u>-</u>	<u>4,357</u>	<u>2,311</u>
9 Income from investments				
Bank interest	31	-	31	39
	<u>31</u>	<u>-</u>	<u>31</u>	<u>39</u>

Income was £154,211 (2016: £123,334) of which £19,142 was unrestricted or designated (2016: £32,944) and £135,069 was restricted (2016: £90,390)

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

10 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<u>Direct costs</u>				
Staff salaries	4,301	63,384	67,685	70,002
Project staff salaries	916	35,556	36,472	21,467
Project sessional workers	1,260	5,885	7,145	4,551
Project staff recruitment	-	108	108	379
Project staff supervision	295	1,495	1,790	1,695
<u>Activity costs</u>				
Staff training / conferences	-	476	476	317
Staff travel / meetings	-	645	645	542
Project expenses	-	1,500	1,500	40
Promotion and publicity	-	30	30	148
Volunteer expenses	-	145	145	27
Group work expenses	-	3,583	3,583	1,124
<u>Support costs</u>				
Fundraising expenses	145	33	178	-
Rent, rates, heat and lighting	1,098	6,278	7,376	6,989
Travel expenses	-	-	-	63
Office expenses	312	1,316	1,627	2,378
Office equipment	1,018	1,897	2,915	3,937
Insurance / general expenses	8	1,125	1,133	1,592
Training / conferences	-	-	-	410
Professional fees	117	1,000	1,117	1,506
Depreciation	333	-	333	333
<u>Governance costs</u>				
Audit & accountancy fees	858	320	1,178	840
Trustees training	-	-	-	4
Trustees meeting costs / AMG	56	183	239	395
	<u>10,717</u>	<u>124,957</u>	<u>135,674</u>	<u>118,739</u>

Expenditure on charitable activities was £135,674 (2016: £118,739) of which £10,717 was unrestricted or designated (2016: £43,437) and £124,957 was restricted (2016: £75,302)

11 Fees for examination of the accounts

	2017 £	2016 £
Independent examiner's fees for reporting on the accounts	858	840
Other accountancy services paid to the examiner	980	546
	<u>1,838</u>	<u>1,386</u>

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

12 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2017 £	2016 £
Salaries and wages	92,508	78,046
Social security costs	7,170	6,006
Pension costs (defined contribution pension plan)	4,946	7,417
	104,624	91,469

No employee received remuneration above £60,000 (2016: £nil)

No trustees were paid expenses during the period. (2016: £nil)

The key management personnel of the charity, comprise the trustees and the Chief Officer. The total employee benefits of the key management personnel of the charity were £24,753.

13 Staff Numbers

The average monthly head count was 5 staff (2016: 5 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2017 Number	2016 Number
The parts of the charity in which the employee's work		
Charitable activities	3.4	3.4
	3.4	3.4

14 Defined contribution pension scheme

The charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

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

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

A full actuarial valuation for the scheme was carried out at 30 September 2011. This valuation showed assets of £780m, liabilities of £928m and a deficit of £148m. To eliminate this funding shortfall the Trustees has asked the participating employers to pay additional contributions to the scheme as follows:

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

14 Deficit contributions (continued)

From 1 April 2013 to 31 March 2023: £13.9m per annum
(payable monthly and increasing by 3% each on 1 April)

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustees has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2016 to 30 September 2025: £12,945,440 per annum
(payable monthly and increasing by 3% each on 1 April)

From 1 April 2016 to 30 September 2028: £54,560 per annum
(payable monthly and increasing by 3% each on 1 April)

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

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

Present values of provisions

	31 Mar 17	31 Mar 16	31 Mar 15
	£	£	£
Present value of provision	8,307	8,774	6,421

Reconciliation of opening and closing provisions

	Period Ending 31 Mar 17 £	Period Ending 31 Mar 16 £
Provision at start of period	8,774	3,100
Unwinding of the discount factor (interest expense)	171	105
Deficit contribution paid	(896)	(775)
Remeasurements - impact of any change in assumptions	258	(137)
Remeasurements - impact of any change in assumptions	-	3,160
Provision at end of period	8,307	8,774

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

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

14 Defined contribution pension scheme (continued)

Assumptions

	31 Mar 17 % per annum	31 Mar 16 % per annum	31 Mar 15 % per annum
Rate of discount	1.32	2.07	1.74

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

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

16 Tangible fixed assets

	Office Equipment £	Fixtures & Fittings £	Total £
Cost			
Balance brought forward	5,538	2,265	7,803
Additions	-	-	-
Disposals	-	-	-
Balance carried forward	5,538	2,265	7,803
Depreciation			
Basis	SL	SL	
Rate	20%	15%	
Balance brought forward	4,439	2,265	6,704
Depreciation charge for year	333	-	333
Disposals	-	-	-
Balance carried forward	4,772	2,265	7,037
Net book value			
Brought forward	1,099	-	1,099
Carried forward	766	-	766

17 Debtors and prepayments (receivable within 1 year)

	2017 £	2016 £
Trade debtors	30,047	30,615
	30,047	30,615

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

18 Cash at bank and in hand

	2017 £	2016 £
Bank account & cash in hand	89,630	58,663
	<u>89,630</u>	<u>58,663</u>

19 Creditors and accruals (payable within 1 year)

	2017 £	2016 £
Trade creditors	590	998
Pension	108	-
Accruals		
Independent examination of accounts	858	840
Project costs	4,876	-
Office costs	53	-
Deferred income		
Greggs Foundation	4,343	6,827
Big Lottery Fund	65,034	55,200
	<u>75,861</u>	<u>63,865</u>

20 Creditors and accruals (payable after more than 1 year)

	2017 £	2016 £
Pension deficit	8,307	8,774
	<u>8,307</u>	<u>8,774</u>

21 Deferred income

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

	2017 £
Balance brought forward	62,027
Amount released to income earned from charitable activities	(115,923)
Amount deferred in year	123,273
Balance carried forward	<u>69,377</u>

22 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

23 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
General unrestricted fund	-	19,142	(10,717)	(8,408)	17
Designated contingency reserve fund	1,853	-	-	8,408	10,261
Totals	1,853	19,142	(10,717)	-	10,278

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' after allowing for designated funds
Designated contingency reserve fund	Represents monies set aside for contingencies

Analysis of movement in restricted funds

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Big Lottery Fund	11,737	125,074	(110,814)	-	25,997
Greggs Foundation	-	9,929	(9,929)	-	-
NHS England	4,148	66	(4,214)	-	-
Totals	15,885	135,069	(124,957)	-	25,997

Purpose of restricted funds

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

Big Lottery Fund	Provision of therapeutic & training services relating to eating distress & disorders.
Greggs Foundation	Contribution towards the salary of key core staff
NHS England	Service Level agreement to deliver focus groups for service review.

24 Lease Commitments

The charity has the following annual commitments under non-cancellable operating leases.

	Office Equipment 2017 £	2016 £
Lease expiring in:		
One year	710	-
Two to five years	-	710
Over five years	-	-
	710	710

NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

25 Capital commitments

As at 31 March 2017, the charity had no capital commitments (2016: -£nil)

26 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2017 £
Tangible fixed assets	766	-	766
Cash at bank and in hand	18,285	71,345	89,630
Other net current assets/(liabilities)	(8,773)	(45,348)	(54,121)
	<u>10,278</u>	<u>25,997</u>	<u>36,275</u>