

**NIWE EATING DISTRESS SERVICE**  
(A company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 31 March 2019**

**Charity Number 1150416**  
**Company Number 08269009**

## **NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

### **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2019

---

#### **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 2019 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 Shellann Moody Lauren Patterson Michael Wallace Michael Garry Andrew Scott	Chair (resigned 12 Aug 2018) (appointed 17 Sept 2018) (appointed 26 Nov 2018) (appointed 09 Jun 2018)
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 2019

---

## **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 Henry Smith Charity; The National Lottery Community Fund; Greggs Foundation; Newcastle Gateshead and North Tyneside Clinical Commissioning Groups; Gateshead Council Public Health; RW Mann Trust; Sir James Knott Trust; Susie Orbach; Jill Franklin Trust; Catherine Cookson Charitable Trust and the Blakemore Foundation; a number of small donations; income generated from fundraising and charged for services

The total income for the year was £121,127.

### Reserves policy

NIWE Eating Distress Service has maintained its reserves over the last year at £49,000. This is in line with its policy whereby the unrestricted funds held by the charity should be between 3 and 6 months of annual expenditure. At 31 March 2019, reserves represented 4.6 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 2019

---

#### **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:

- Guidance and support to those affected by eating distress via, e-mail, telephone, information and sign-posting to other services, a health information leaflet service.
- Interventions for individuals affected by eating distress through:
  - initial assessments
  - counselling
  - psychotherapy
  - regular psycho-education (health topic) workshops
  - monthly recovery group
  - awareness raising sessions in the community
  - participation in a range of health events across the area
  - CPD certified training programme for professionals
  - Educational 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
- IT consultancy
- Fundraising
- Promotion and publicity work
- Co-delivering training and workshops
- Representing service users at meetings
- Participation in focus groups
- Craft sessions at NIWE events
- Office cover

## NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

### TRUSTEES ANNUAL REPORT

For the year ended 31 March 2019

---

#### 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 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. The latest published NHS figures show for the North East a prevalence of potential eating disorders young people aged 16 – 24 years old, alone of 41,631 individuals.

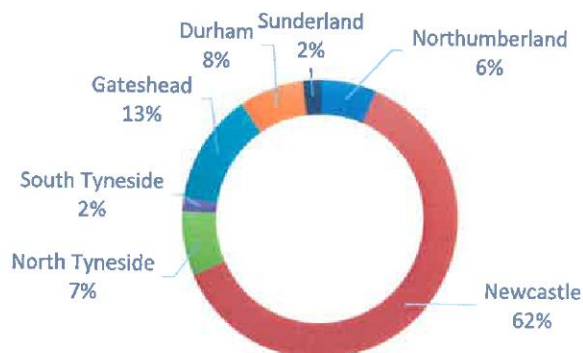
#### 7. Achievements and performance

2018 – 2019 was one of the most challenging and uncertain years for NIWE as we approached the end of three years of each of two main funding streams. The future of our services was critically threatened. This at a time when demand was higher than ever and in a sector climate where many organisations were under extreme funding pressure, with loss of services, the retraction of the state, particularly in mental health and social services as authorities have had to cut back and revert to providing 'statutory only services'. Contract funding is becoming increasingly precarious for smaller organisations as the scale of contracts is too big, and value too small, and a lot of time is spent in raising relatively small amounts of money from trust funds etc.

We are happy to report that despite these circumstances, due to our extensive and comprehensive funding work which resulted in overall success by December 2018, we have secured the next three years programme for both existing and new work, continuing to deliver high quality, effective services.

We are grateful to all of our funders and supporters.

#### Areas Our Service Users Come From New Registrants between 1/4/18-31/3/19



## NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

### TRUSTEES ANNUAL REPORT

For the year ended 31 March 2019

---

## 7:1 Towards Recovery: Therapeutic and Recovery work

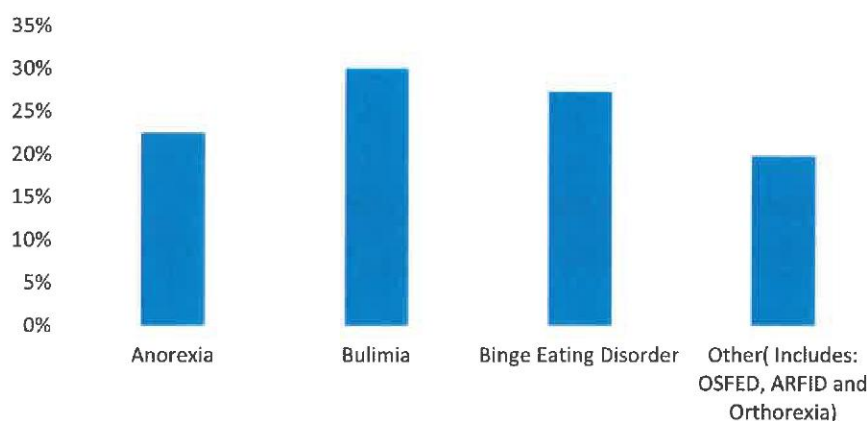
### Counselling

We provided 853 counselling hours in 2018/19. We have maintained the engagement levels of service users with our therapeutic services, reducing the Did Not Attend (DNA) rate from 9% in 2017-2018 to 8% in 2018-2019.

### Monitoring and evaluation & user feedback

We receive regular feedback via individual questionnaires from our service users which everyone is asked to complete at the end of their 'intervention'. We monitor outcomes in health and wellbeing for users of the service using a questionnaire specifically designed for the counselling service which includes the Warwick Edinburgh Mental Wellbeing Scale. We also use case studies and extracts from counselling sessions to report outcomes to funders/commissioners. We operate continual service improvement, responding to regular user feedback and iteratively develop our monitoring and evaluation tools, processes and systems.

Eating Distress Experienced by Service Users  
2018 /19



Our work with Newcastle University Health and Wellbeing Service has proven successful and been expanded to provision of specialist counselling for students on University premises on three evenings per week.

We are continuing to offer an enhanced service and more choice to service users with psychotherapists working up to 24 weeks with individuals. This work is in collaboration with the Northern Guild for Psychotherapists. As the average duration of an eating disorder is



## **NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

### **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2019

---

seven years, if not addressed in the early stages, it is clear that longer-term interventions are required. We have established a 6 month trial of a charged for counselling service running on one evening per week.

#### **What our Service users have said**

"Understanding and recognising that I put so much energy into thinking about how I'm perceived by others is a massive breakthrough!"

"The biggest change has been my knowledge of the causes of my anorexia and being able to cope, when I first started counselling I could not cope at all, now I am able to mostly control"

"I feel I would be less relaxed and would be constantly questioning things as to why I eat certain things, or restrict or binge. I feel I would think that having an eating disorder is the worst thing in the world when really it is just a small chunk of my life"

#### **7:2 Support: Mindfulness**

We have provided two Mindfulness courses for sufferers which have been oversubscribed and an extremely welcome addition to our services for our users.

#### **Friends & Family**

A one-day specialist training course for parents and carers based on the renowned Maudsley model was especially successful, with twenty-five attendees and comments from participants such as:

"THANK YOU for organising such an informative and supportive day. I can honestly say it has given me so much hope over a period full of despair for me and my kids and I can't thank you enough for the additional info you've provided in the emails. You have a fantastic style of delivering the training with a great sense of humour and I can honestly say for such a difficult topic it was inspiring. It would be fantastic to meet up again, so you know what a positive difference you have made to me and my family. Thanks again to you and your team..".

"I just wanted to thank you for the course yesterday. It made me realise that I have been the one trying to find "a cure" for my daughter, and she must be the one to engage and do this. It made me think about a lot of other things too... I was really nervous and hesitant about attending, but everyone I met was lovely. Thank you, you do such a good job".

Our new Friends and Family Support group began a twelve month programme in January 2019, meeting monthly and involving topic based work as well as peer support, information exchange and mutual learning. A Mindfulness course is planned for Friends and Family (carers) next year.

## **NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

### **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2019

---

#### **7:3 Prevention and Early Intervention: Educational Talks & Training:**

We delivered 12 talks and 11 training courses across Newcastle, Gateshead, Durham and North Tyneside to 1,168 people including:

- Medical students
- Foster Carers
- Social Workers
- Counsellors
- Welfare Officers
- Lead Mental Health and Wellbeing Workers
- Occupational Health Co-ordinators

#### **Mental Health First Aid Course**

Our training officer undertook training to qualify as a Mental Health First Aid instructor, passing with the highest marks of the cohort and has co-delivered two courses in the community with St. Edbert's House and Gateshead Young Women's Project. Participants in the two courses said..

"Thank you for an insightful and thought-provoking course. I feel honoured to have taken part 😊"

"Really impressed with the course. Although really tough topics, the facilitators presented with professionalism. Well done ladies"

"Absolutely fantastic. Xxx and xxx were excellent"

"This course was brilliant and very delivered. I would highly recommend this to other managers so they can be more informed to better support their staff"

#### **8. Evaluation, quality assurance and service improvement**

In May 2018 the GDPR regulations came into force and necessitated a great deal of additional work to ensure compliance across all of our systems.

Clinical staff have received training in topics such as Autism and Eating Disorders, Diabetes and Eating Disorders, the role of occupational therapy and continue to receive external clinical supervision following professional good practice guidelines.

A full staff Away Day was held in February 2019, and a Board / Staff Strategic Planning Day is planned for May 2019.



## **NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

### **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2019

---

We have made two new appointments: Office Manager (to start in May 2019), one external clinical supervisor; a group worker to run our new Friends and Family support group.

We finalised work on a three-year whole service evaluation with an external consultant, which has been published to our website [www.niwe.org.uk](http://www.niwe.org.uk)

#### **9. Feedback: What our service users have said**

**When asked in a survey this year 'Is there anything you particularly benefited from in your time with NIWE?'**

"I found the counsellor very supportive and really took an interest, making me feel like I actually deserved some support. This 1-2-1 environment really helped me, as this was the first time I had engaged in support."

"The counsellor was quick to see issues lying beneath the surface of my problems and has recognised that they need addressing. She realised that I needed extra time to work through issues.. I am just beginning to make sense of it all to move forward"

"Very person centred."

"Group talking therapy has also worked for me, it has allowed me to meet other people with the same or similar problems. And now I am not alone."

"I feel better able to manage my eating distress I gained some perspective on my problems I felt I was supported to make my own decisions."

"It helped me feel more in control of my life It helped me feel less alone with my issues"

"It helped me feel more confident"

"Art based therapy really helped me understand how deep the issues affecting me ran"

"The centre is welcoming and I thought the posters that were up with mindfulness techniques were a lovely touch"

#### **10. Communications**

Our website hits stand at 5,044 for 2018 – 2019 (with approximately 12,000 page views). We produced and distributed a Coping with Christmas information leaflet, and regular service updates to our mailing list of over 600 people. We regularly email guidance and information to enquirers, both those directly affected by eating distress, and professionals working with them. We e-mail fliers and updates on upcoming services to people on our waiting lists and ex-service users, partners and other organisations

## **NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

### **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2019

---

#### **11. Plans for the future**

We work in an environment and geographical area still acutely affected by austerity measures and cut back services, with the mental health field in particular experiencing ever increasing demand and diminishing resources. We aim to consolidate our developments to date and build on our successes, expanding type and range of provision wherever we can, identifying gaps in services and working to highlight and / or address these wherever appropriate.

Our specific service plans for the future include more dedicated provision for men; producing four educational films for use in schools and other youth settings; expanding our evening counselling service; running an advocacy group for local parents; for parents and carers extending the training offer and running a Mindfulness course.

#### **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;
- 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.

**NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

**TRUSTEES ANNUAL REPORT**

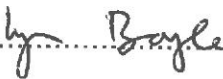
For the year ended 31 March 2019

---

**13. Small Companies Provisions**

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the Board on .....5/11/2019..... and signed on their behalf by:

Lyn Boyle ..........  
Chair

## **NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

For the year ended 31 March 2019

---

I report on the financial statements of NIWE Eating Distress Service for the year ended 31 March 2019, which are set out on pages 12 to 25.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities 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 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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



Date: 21/11/2019

**NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**

(INCLUDING SUMMARY INCOME &amp; EXPENDITURE ACCOUNT)

For the year ended 31 March 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b><u>Income from:</u></b>					
Donations and legacies	6	15,080	-	<b>15,080</b>	11,043
Charitable activities					
Grants and contracts	7	34,211	68,834	<b>103,045</b>	168,196
Other trading activities	8	3,000	-	<b>3,000</b>	3,000
Investments	9	2	-	<b>2</b>	3
<b>Total income</b>		<b>52,293</b>	<b>68,834</b>	<b>121,127</b>	<b>182,241</b>
<b><u>Expenditure on:</u></b>					
Charitable activities					
Operation of the charity	10	34,460	91,358	<b>125,818</b>	142,154
<b>Total expenditure</b>		<b>34,460</b>	<b>91,358</b>	<b>125,818</b>	<b>142,154</b>
<b>Net income/(expenditure) and net movement of funds</b>		<b>17,833</b>	<b>( 22,525 )</b>	<b>( 4,691 )</b>	<b>40,087</b>
<b><u>Reconciliation of funds</u></b>					
Total funds brought forward		51,782	24,581	<b>76,362</b>	36,275
<b>Total funds carried forward</b>		<b>69,615</b>	<b>2,056</b>	<b>71,671</b>	<b>76,362</b>

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 14 to 25 form an integral part of these accounts.

**NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

Charity Number 1150416

Company Number 08269009

**BALANCE SHEET**

As at 31 March 2019

	Notes	£	Total 2019 £	£	Total 2018 £
<b>Fixed assets</b>					
Tangible assets	17		217		433
<b>Total fixed assets</b>			<b>217</b>		<b>433</b>
<b>Current assets</b>					
Debtors	18	69,166		42,874	
Cash at bank and in hand	19	113,557		114,840	
<b>Total current assets</b>		<b>182,723</b>		<b>157,714</b>	
<b>Creditors:</b> amounts falling due within one year	20	<b>( 104,505 )</b>		<b>( 74,406 )</b>	
<b>Net current assets</b>			<b>78,218</b>		<b>83,309</b>
<b>Total assets less current liabilities</b>			<b>78,435</b>		<b>83,741</b>
<b>Creditors:</b> amounts falling due after more than one year	21	<b>( 6,764 )</b>		<b>( 7,379 )</b>	
<b>Total net assets or liabilities</b>			<b>71,671</b>		<b>76,362</b>
<b>Funds of the charity</b>					
Unrestricted income funds			69,615		51,782
Restricted income funds			2,056		24,581
<b>Total funds</b>			<b>71,671</b>		<b>76,362</b>

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 14 to 25 form an integral part of these accounts.

These financial statements were approved by the Board on:

and are signed on its behalf by:

Lyn Boyle  
Chair

5/11/2019  




## **NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2019

---

#### **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 £69,615 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.

##### **3.4 Volunteer help**

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

## **NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2019

---

#### **3.5 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.

#### **3.6 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.

#### **3.7 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.

#### **3.8 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 counselling and other activities undertaken to further the purposes of the charity and their associated support costs.

#### **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.

## **NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2019

---

#### **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	Straight line over five years
Fixtures and fittings	Straight line over seven years

**NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2019

**Analysis of income**

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>6 Donations and legacies</b>				
Donations and gifts	2,431	-	<b>2,431</b>	5,012
Gift Aid	1,045	-	<b>1,045</b>	1,030
General grants provided for core funding	11,604	-	<b>11,604</b>	5,000
	<u>15,080</u>	<u>-</u>	<u><b>15,080</b></u>	<u>11,043</u>
<b>7 Charitable activities</b>				
<u>Income from grants</u>				
North Tyneside CCG	6,516	-	<b>6,516</b>	6,509
Newcastle Gateshead CCG	16,215	-	<b>16,215</b>	16,127
Greggs Foundation	9,750	-	<b>9,750</b>	4,343
Big Lottery Fund	-	53,834	<b>53,834</b>	135,636
Henry Smith Fund	-	15,000	<b>15,000</b>	-
<u>Income from training</u>				
Training income	1,730	-	<b>1,730</b>	5,580
	<u>34,211</u>	<u>68,834</u>	<u><b>103,045</b></u>	<u>168,196</u>
<b>8 Other trading activities</b>				
Other income	3,000	-	<b>3,000</b>	3,000
	<u>3,000</u>	<u>-</u>	<u><b>3,000</b></u>	<u>3,000</u>
<b>9 Income from investments</b>				
Bank interest	2	-	<b>2</b>	3
	<u>2</u>	<u>-</u>	<u><b>2</b></u>	<u>3</u>

Income was £121,127 (2018: £182,241) of which £52,293 was unrestricted or designated (2018: £37,262) and £68,834 was restricted (2018: £144,979)

## NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

#### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>10 Charitable activities</b>				
<u>Direct costs</u>				
Staff salaries	27,529	20,771	<b>48,300</b>	65,708
Project staff salaries	5,353	44,573	<b>49,926</b>	41,538
Project sessional workers	-	9,288	<b>9,288</b>	10,865
Project staff supervision	-	1,343	<b>1,343</b>	2,158
Staff training/conference	-	62	<b>62</b>	492
Staff travel/meetings	-	187	<b>187</b>	381
Project expenses	110	( 512 )	<b>( 402 )</b>	6,150
Promotion and publicity	-	-	<b>-</b>	306
Volunteer expenses	-	69	<b>69</b>	219
Group work expenses	-	-	<b>-</b>	60
<u>Support costs</u>				
Fundraising expenses	-	304	<b>304</b>	320
Rent, rates, heat and light	-	7,557	<b>7,557</b>	6,741
Office expenses	-	1,419	<b>1,419</b>	1,877
Office equipment	1,252	1,948	<b>3,200</b>	2,169
Insurance/general expenses	-	1,112	<b>1,112</b>	609
Professional fees	-	2,127	<b>2,127</b>	947
Depreciation	216	-	<b>216</b>	333
<u>Governance costs</u>				
Audit and accountancy fees	-	900	<b>900</b>	1,164
Trustee meeting costs/AGM	-	210	<b>210</b>	118
	<b>34,460</b>	<b>91,358</b>	<b>125,818</b>	<b>142,154</b>

Expenditure on charitable activities was £125,818 (2018: £142,154) of which £34,460 was unrestricted or designated (2018: £333) and £91,358 was restricted (2018: £141,821)

#### 11 Fees for examination of the accounts

	2019 £	2018 £
Independent examiner's fees for reporting on the accounts	<b>900</b>	858
Other accountancy services paid to the examiner	<b>1,082</b>	1,008
	<b>1,982</b>	<b>1,866</b>

## NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

#### 12 Analysis of staff costs, and the cost of key management personnel

	2019 £	2018 £
Salaries and wages	87,468	95,852
Social security costs	6,187	6,861
Pension costs (defined contribution pension plan)	3,774	4,917
	<u>97,429</u>	<u>107,630</u>

No employee received remuneration above £60,000 (2018: £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 £24,744.

#### 13 Staff numbers

The average monthly head count was 6 staff (2018: 5 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2019 Number	2018 Number
The parts of the charity in which the employee's work		
Charitable activities	3.4	3.4
	<u>3.4</u>	<u>3.4</u>

#### 14 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

##### Trustees' expenses

No trustee expenses have been incurred in the year.

##### Transaction(s) with related parties

There has been no related party transactions in the reporting period.

#### 15 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.



## NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

---

#### 15 Deficit contributions (continued)

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 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall the Trustees has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2019 to 31 January 2025: £11,243,000 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 £793.4m, liabilities of £969.9m and a deficit of £176.5m. 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 19 £	31 Mar 18 £	31 Mar 17 £
Present value of provision	6,764	7,379	8,307

## NIWE EATING DISTRESS SERVICE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

#### 15 Defined contribution pension scheme (continued)

##### Reconciliation of opening and closing provisions

	Period Ending 31 Mar 19 £	Period Ending 31 Mar 18 £
Provision at start of period	7,379	8,307
Unwinding of the discount factor (interest expense)	118	103
Deficit contribution paid	( 951 )	( 923 )
Remeasurements - impact of any change in assumptions	62	( 108 )
Remeasurements - impact of any change in assumptions	156	-
Provision at end of period	6,764	7,379

\*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.

##### Assumptions

	31 Mar 19 % per	31 Mar 18 % per	31 Mar 17 % per
Rate of discount	1.39	1.71	1.32

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.

#### 16 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.

**NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2019

<b>17 Tangible fixed assets</b>	<b>Office Equipment £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>			
Balance brought forward	5,538	2,265	<b>7,803</b>
Additions	-	-	-
Disposals	-	-	-
<b>Balance carried forward</b>	<b>5,538</b>	<b>2,265</b>	<b>7,803</b>
<b>Depreciation</b>			
Basis	SL	SL	
Rate	20%	15%	
Balance brought forward	5,105	2,265	<b>7,370</b>
Depreciation charge for year	216	-	<b>216</b>
Disposals	-	-	-
<b>Balance carried forward</b>	<b>5,321</b>	<b>2,265</b>	<b>7,586</b>
<b>Net book value</b>			
<b>Brought forward</b>	<b>433</b>	<b>-</b>	<b>433</b>
<b>Carried forward</b>	<b>217</b>	<b>-</b>	<b>217</b>
<b>18 Debtors and prepayments (receivable within 1 year)</b>	<b>2019 £</b>	<b>2018 £</b>	
Salary holding account	<b>11,506</b>	8,278	
Trade debtors	<b>56,219</b>	34,475	
Prepayments	<b>887</b>	121	
Other debtors	<b>554</b>	-	
	<b>69,166</b>	<b>42,874</b>	
<b>19 Cash at bank and in hand</b>	<b>2019 £</b>	<b>2018 £</b>	
Cash at bank	<b>113,514</b>	114,748	
Cash in hand	<b>43</b>	93	
	<b>113,557</b>	<b>114,840</b>	

**NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2019

**20 Creditors and accruals (payable within 1 year)**

	2019 £	2018 £
Trade creditors	1,632	2,089
Pension	108	50
Accruals		
Independent examination of accounts	900	858
Other accruals	488	9,497
Deferred income		
Big Lottery Fund	48,478	56,662
Henry Smith	45,000	-
Other small grants	7,900	5,250
	<u>104,505</u>	<u>74,406</u>

**21 Creditors and accruals (payable after more than 1 year)**

	2019 £	2018 £
Pension deficit	6,764	7,379
	<u>6,764</u>	<u>7,379</u>

**22 Deferred income**

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

	2019 £
Balance brought forward	61,912
Amount released to income earned from charitable activities	( 61,912 )
Amount deferred in year	101,378
Balance carried forward	<u>101,378</u>

**23 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 2019

#### 24 Analysis of charitable funds

##### Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	5,782	52,293	( 34,460 )	( 3,000 )	20,615
Designated contingency reserve fund	46,000	-	-	3,000	49,000
<b>Totals</b>	<b>51,782</b>	<b>52,293</b>	<b>( 34,460 )</b>	<b>-</b>	<b>69,615</b>

##### 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

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Restricted funds</b>					
Big Lottery Fund	24,581	53,834	( 78,835 )	-	( 420 )
Henry Smith	-	15,000	( 12,523 )	-	2,477
<b>Totals</b>	<b>24,581</b>	<b>68,834</b>	<b>( 91,358 )</b>	<b>-</b>	<b>2,056</b>

##### 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

Henry Smith

XXXX

#### 25 Lease commitments

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

	Office Equipment	
	2019 £	2018 £
Lease expiring in:		
Two to five years	-	710
	-	710

## **NIWE EATING DISTRESS SERVICE**

(A company limited by guarantee)

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2019

---

#### **26 Capital commitments**

As at 31 March 2019, the charity had no capital commitments (2018 -£nil)

#### **27 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Tangible fixed assets	217	-	217
Cash at bank and in hand	111,501	2,056	113,557
Other net current assets/(liabilities)	( 35,339 )	-	( 35,339 )
Long term assets/(liabilities)	( 6,764 )	-	( 6,764 )
	<u>69,615</u>	<u>2,056</u>	<u>71,671</u>