

REGISTERED COMPANY NUMBER: 03275199 (England and Wales)
REGISTERED CHARITY NUMBER: 1064566

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Developmentplus

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Developmentplus

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 16
Independent Examiner's Report	17
Statement of Financial Activities	18
Balance Sheet	19
Cash Flow Statement	20
Notes to the Cash Flow Statement	21
Notes to the Financial Statements	22 to 34
Detailed Statement of Financial Activities	35

Report of the Trustees
for the Year Ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity as set out in its governing document are:

- The relief of poverty including assisting people to find employment and to reduce debt
- The advancement of education including promoting and encouraging training with a view to gaining employment
- Other charitable purposes beneficial to the community including the reduction of crime and the enhancement of community safety.

Public benefit

In deciding on the activities of the charity the trustees have had due regard of the Charity Commissions guidance on public benefit and have complied with their duty in section 4 of the 2011 Charities Act.

Better Together

Better Together is a collaborative project working in partnership with Abbey Access Training and Green Synergy. The Project began in 2019 and received a further three years funding of £339k from The Lottery at the start of 2022 to be used across the whole project.



Clare Bryan, Senior Development Worker and Stuart Couling, Development Worker work closely with staff from the partnership to provide 1:1 mentoring support to participants to improve their wellbeing, increase confidence and self esteem and feel more able to cope with day to day problems through a range of activities. Referrals come from other agencies along with self-referrals. They support people to access the activities and in addition spend time meeting them, getting to know them and building trusting relationships that supports them to find out how they can achieve better wellbeing through the goals they set for themselves. Many individuals who attend struggle with barriers in addition to their mental health, such as drug and alcohol addictions, homelessness, debt, finance/money issues. This causes some challenges on occasions and yet often despite these barriers people continue to maintain their attendance and progress well.



Each Wednesday the project offers alternate art and wellbeing sessions delivered by Clare and Stuart with volunteer support. The art element of the project received an additional £2000 from Lincoln Lottery to contribute towards the cost of material and for classes run by local artists such as felt making and watercolour painting. The wellbeing sessions offer the opportunity to build a wellbeing tool kit including meditation and mindful activities to practice in their own time.

	Total number of participants during 2022
99	Initial referrals of which; 29 didn't proceed following initial contact 22 took part in taster sessions before deciding not to continue 48 continued to take part in activities, support and training (of which 2 following support were able to start work)
14	People have regularly attended art and wellbeing classes
6	People have regularly attended cooking classes
119	Total



Bridging the Gap



Bridging the Gap is a reducing reoffending project run by Kate Edgar, and Graeme Willis, Development Workers. The project originally started in May 2018 and in August 2021, the project received £259,666 new funding from the Lottery, which has ensured the work continues for three years.

The project is based in Lincoln and now covers a 35 mile radius of our offices, covering new areas of Lincolnshire such as Sleaford, Grantham and some of the coastline. It also means that HMP North Sea Camp at Boston now falls within the referral area.

Kate and Graeme work with individuals who have been involved in the criminal justice system in the last 2 years. This can range from receiving a community order for minor offences, to repeat offenders who have become institutionalised within the prison system.

Referrals are received from a variety of partner agencies including HMP Lincoln, Lincoln Police, We Are With You and Nomad. By the end of 2022, 47 referrals were received from a combination of partner, agency and self-referrals.

Over the last year they have noticed a significant increase in the complexity of those being referred into the project. Almost 80% of people supported have shown to have some form of undiagnosed neurodiversity for which they have had little or no support. That coupled with complex trauma, challenging behaviours or addictions has meant participants have needed more intensive support for longer periods than previously.

Outcomes

Alex and Graeme have adapted their response depending on the issues that participants have presented with, sometimes requiring long and intensive support and other times simply helping with phone calls and mediation work over a couple of days. The team have the flexibility and resources to offer a full package of support to a participant to be able to see the journey through to a point where they can carry on themselves. It is in these cases where the most change is seen in a person with issues being resolved. Although participants may be working with other agencies as well, those agencies are restricted to the number of meetings or issues they can help with. Bridging the Gap's holistic approach means they are not limited and can pull in other agencies for expert advocacy where needed but continue to provide support in all aspects.

This has meant that the outcomes have been above what was expected and in a lot of cases life changing.



Project Compass

Project Compass works face to face with those sleeping rough in Lincoln providing an advocacy service, support to people to keep in touch with services and maintaining engagement. It also provides hot and cold drinks, an opportunity for a shower, clothing and phone charging. There are established links with the Probation Service, Police, the Holistic Health for the Homeless (HHH), mental and physical health nurses, the City Intervention Team and the Council Sleeping Rough Team.



The project ended 2021 waiting on the outcome of a number of submitted bids that would secure the future of the project. In April 2022 developmentplus learnt that the Charity of Sir Richard Whittington and the Tudor Trust had committed combined funding of £180k over the next three years. Included was funding to undertake a place-based feasibility study to explore different sites for a possible future move, a team from the University have been supporting this work.

A funding bid had also been submitted to the Orange Tree Trust, they were not able to provide ongoing financial support but kindly made a one off donation of £5k to support the work of Project Compass.

During a two month period the following data was collated to provide an example of the number of meals that are provided;

Month	Number of meals served (some people chose to have just breakfast or lunch other choose both)
November 2022	54-108
December 2022	57-114

Month	Number of takeaway bags
November 2022	27
December 2022	23

Winter Pressure Fund

The CCG now the NHS Lincolnshire Integrated Care Board (ICB) had previously provided funding from the Winter Pressure Fund to Project Compass to deliver support to people sleeping rough during the cold weather. Following this successful work, the ICB have now commissioned Project Compass to develop their work further over this winter.

In addition, they are also funding developmentplus to facilitate a scoping exercise across the County to see if there is a need for Project Compass to be replicated in other areas.



Sincil Steps

Further funding for this project was obtained in October 2021 from the City of Lincoln Council to enable the Sincil STEPs project to continue for a further year. This has enabled Ian Enright, Development Worker, to continue to offer 1:1 coaching to up to 10 people living in the Sincil Bank area of Lincoln, many of whom have recently settled in the UK.



As the concerns related to Covid 19 eased, Ian was able to continue his door knocking in the area with a leaflet to let residents know about local projects and contacts available to support them as they started to emerge from the pandemic.

As Sincil Bank is a very diverse cultural area, with people from over 40 countries living in the area, Ian worked with partner agencies to produce an information leaflet in a number of languages in addition to English including Portuguese, Romanian, Latvian and Polish.

When the project ended in September 2022 Ian had knocked at 1864 houses and had 300 conversations with people at their doors.

Ian's feedback

Whilst it's extremely difficult, to confirm hard outcomes from my door knocking, I do believe that, whilst labour intensive, it does provide a great way to contact people, who would be otherwise be hard to reach and who may not normally reach out themselves to seek the support that is available in the area. The exercise confirmed, without doubt, the value of trying to provide important local information, to people in as many languages as is feasibly possible.

Lincoln Neighbourhoods Together Network (LNTN)



LNTN is a resident led group that supports the seven Neighbourhood Boards within Lincoln.

The Neighbourhood Boards are a collection of residents, local councillors, the police and representatives from other agencies, such as schools, faith groups and local services working together to improve and promote their local area, through:

- Promoting unity and pride in the local area
- Offering support to the community, encouraging and development projects and helping with local activities
- Addressing the concerns and issues raised by local residents and taking onboard new ideas
- Sharing information on local projects and services to raise awareness of what's going on in the area and to allow people to work together more efficiently

The network was initially developed in 2018, with the support of Voluntary Centre Services (Urban Challenge Ltd) Lincoln and developmentplus to provide a forum for all the boards to come together and share ideas, best practice, board support and act as a central point for information that all boards could access and share when needed.

Although LNTN continued to meet virtually during the pandemic, unfortunately, several of the local boards that sit under LNTN were not as successful and suffered due to the pandemic. At the end of 2021 developmentplus received further funding of £9,570 from the National Lottery's Awards For All to provide support to undertake a roadshow to support the Boards that were dormant or struggling. In particular, there was a very successful event at the Boultham Park Fair and support was provided to the Moorland and Boultham and Abbey Boards. It is planned to focus on St Giles, Ermine and Moorland areas during 2023.

Good progress has been made this year in operating more independently – LNTN now has a Zoom account of its own and has used some of the pooled finances to fund merchandise which can be used by all Boards across the city.

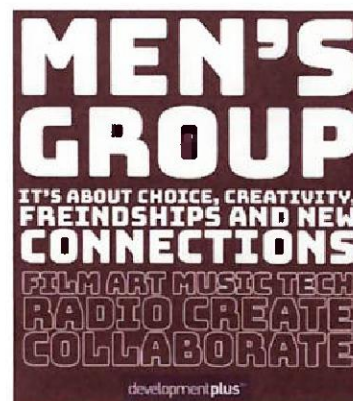
Going forward the aim is for LNTN to continue to provide a network of support to Neighbourhood Boards and to support those areas that would like to set up a Board.



Men's Group

The Men's Group project began in October 2020 with funding from the Postcode Lottery and further funding of £8596 was provided to continue the project in September 2021 by the Managed Care Network.

This men's peer support group was initially developed to reduce loneliness and isolation. Bringing these men together provided them with an opportunity to share views in a constructive way, feel heard, get involved, share personal experiences, ideas and solutions. It is well known that being creative can be make a positive contribution to a person's health and wellbeing.



The project is led by Andy Penny, Development Worker, with invaluable support from volunteer, Vicky Henderson. With their support the group designed the weekly sessions providing an opportunity to engage in conversations, collaborations and express themselves through their artistic talents. To support those men that did not feel comfortable attending the project, Andy created a Dropbox project via SoundCloud where they are able to share their creativity from home.



In addition to being a musician, Andy is also a barber, and the funding provided by the Managed Care Network enabled him to undertake a haircutting roadshow visiting places such as Project Compass, our homeless advocacy project and Nomad temporary housing. This has provided Andy and Vicky with an opportunity to engage with men who may also benefit from the Men's Group.

Number of men who have benefitted (September - December 2022)

Men's Group - 20
Dropbox - 10
Hairdressing - 30

Feedback

"Men's group has given me a way to put my own personal and emotional in a creative way, like music, writing songs and writing a story, maybe a book"
ZB-Client

"I don't think there are any barriers coming here. I think, it's helping me to move forward, with my art and my music as well"
G-Client



The Pitch

The Pitch is a weekly group which provides a safe, informal space for men to connect and socialise which began in April 2021. Lincolnshire County Council have funded the project with additional funding of £8596 up until March 2023.

The project meets every Thursday afternoon at Bridge Central and is led by Kate Edgar and Ian Enright, Development Workers. The group agree the activities including playing games, quizzes, pool, baking, carpentry and discussions, some of which have been led by participants. They have also gone on a number of group outings including a behind the scenes tour of the Lincoln Theatre Royal and an afternoon playing mini golf and enjoying ice cream at Daisy Maid. They also participated in making a video to promote the group for developmentplus' 25th anniversary celebration.

Reasons for attending	Number
Poor mental health	15
Financial concerns	8
Housing issues	5
Lack of opportunity	6
Loneliness/social isolation/ daily challenges	22
Physical health and wellbeing	11
Serious mental illness	5



Targets

The project has a target of 40 participants by 31 March 2023 and at the end of November 2022 there had already been 22 new attendances.



Feel Good Project

The Feel Good Project began in early 2021 following the success of the Mindful Monday's course during the Covid-19 pandemic lockdowns. Lincolnshire Managed Care Network for Mental Health initially funded the project with £9395 and then in April 2022 funded a further year with £6472.



The course is run by Stuart Couling, Development Worker, and is held over a 12 week period alternating between Sleaford and Grantham. Due to the pandemic the course was initially held over Zoom but as restrictions lifted and people became more confident the sessions were held face to face. The mindfulness course includes, meditation, breathing and coping techniques and aim to improve participants mental health and wellbeing by providing individuals with a wellbeing toolkit. One to one support for individuals is also available.

Each course has their own Whatsapp groups, which has proved popular allowing participants to interact and support each other. It is also a quick way for Stuart to share wellbeing tips that have featured in the sessions.

Targets

The project has a target of 40 participants during 2022 (10 per quarter) and at the end of December 2022, 42 people had taken part on the course.



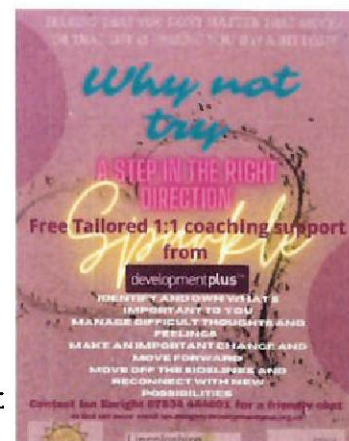
Feedback

Hi, that was great on Monday, made a difference to how I felt for the rest of the day, also cleared my mind and allowed me to process some stuff, 😊 B-participant

It has helped me with some of me mental health and some of the problems I have had lately. The way we have been teaching us how to cope with things. You did it very well can not say anything. Thanks for what u have done
HC-participant

A Step In The Right Direction

The Step In The Right Direction (STEPS) project began in October 2021 with a year's funding of £18,110.51 from the Community Asset Development Fund (CAD). The project is led by Ian Enright, Development Worker who has been able to use the same long-term flexible coaching and mentoring approach that has now been used over a number of years including his previous project Steps To Work. Ian uses the Acceptance and Commitment Training (ACT) and Rickter (a recognised motivational/evaluation tool) to help participants self-assess where they are in their life and encouraging them to take responsibility for their personal self-development and mental wellbeing. The end goal is to arrive at a self-acceptance position of whatever that may look like for each individual person.



Most of the participants Ian has been working with, are experiencing challenges with their mental health which can be intensified by the challenge to make ends meet and the difficulties accessing some of the help available such housing and obtaining Personal Independence payment (PIP)

Targets

Ian has a target of 20 people for October 2021-September and it was his intention to get as many participants as possible early in the project, in order to work with them for the longest possible period. During this period Ian had contact with 41 people and established a coaching relationships with 23 people.

Meet, Move, Mend (Repeat)

Through Ian's own research he noted that physical activity can have a positive impact upon mental health as well as the use of various forms of mind body activity to facilitate coaching input. With this in mind Ian, a keen cyclist himself, has developed an optional cycling element to the STEPS project. This has been possible through an extension to the STEPS project funding until March 2023 with additional funding of £8302 along with financial support of £1365 from Cycle UK. This has enabled Ian to undertake training and incorporate a cycling element to his work. He has been able to facilitate group rides in the local area along with cycling information and repair sessions.

In addition, the project has been able to help fund the long-term loan of a bike to a participant and repairs to three other participants to enable them to take part. These repairs have been relatively inexpensive but have made a big difference for the people involved.



A Step In The Right Direction

developmentplus is one of 8 charities working together who received £700,00 from the Government's Community Renewal Fund (CRF). From this developmentplus received £38,000 to extend the A Step In The Right Direction project, and Alexandra Chambers, Development Worker, joined the team to undertake this work starting in January 2022.



The aim of the project is to provide a unique journey for every person. It is a 1-1 coaching and mentoring programme that provides tailored support for each participant helping them to overcome personal barriers into work, training and education but also options such as accessing social groups following some confidence and self-esteem building. Barriers explored include mental health, financial problems, addiction or housing issues with practical support also provided including CV writing and interview techniques. Under the terms of the project, intensive support could last up to four months, including weekly/fortnightly/monthly appointments depending on the persons needs. The project was able to accept referrals from partners, both within the CRF partnership and wider as well as self referrals.

Targets

The project a target of 30 participants between January - August 2022.

At the end of the project 30 people had been supported.

Neurodivergent support group

As part of the STEPS project Alex worked with a number of neurodivergent participants who required additional support. Some had previously been diagnosed but many were either undiagnosed or suspected autistic/ADHD or acquired neurodivergence. This led her to develop a neurodivergent support workshop that was open to anyone who wished to attend. There were 4 weekly sessions that began in October 2022. Participants chose topics that they would like to discuss or learn more information on, including emotional regulation, executive functioning and communication skills. In addition, all participants were given a free daily planner, and some take home information on benefits and the process of gaining a diagnosis.

The course was so successful it is planned to seek further funding to undertake further courses. •

Museum of Mental Health

Developmentplus received £5550 through Lincolnshire One Venues (LOV) to organise a community event in September 2022. It was called Museum of Mental Health and was part of a larger initiative called 'Creative Summer' a programme of memorable community arts events presented by individuals and groups from across Lincolnshire, supported by the arts organisations that make up Lincolnshire One Venues and funded by a grant from Esmée Fairbairn Foundation.

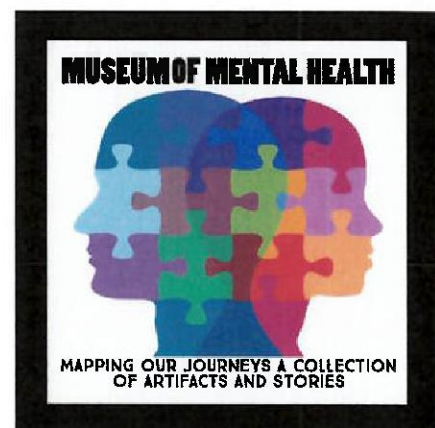
The project was led by Clare Bryan, Lead Development Worker, and the aim of the project was to showcase art and wellbeing activities that were available across the City of Lincoln. We wanted to promote existing organisations and initiatives that give support in the community for people to come together in a safe environment to improve their wellbeing, especially those experiencing mental and physical health challenges.

To highlight the available activities a newspaper was created that includes information about the activities and a map showing where to find them.

To launch the newspaper a very successful celebration event was held on Saturday September 17 2022, at Bridge Central in Lincoln where visitors could try out some of the activities and meet the organisations behind them.

'We want to promote the message that art is for everyone and to encourage people after Covid to begin to get out and seek out your venues. We would like to support people to feel brave enough to express themselves creatively, encourage their talents and build support networks around their interests.'

Clare Bryan



Lloyds Bank Foundationi England and Wales

In March 2022 developmentplus was awarded a two year grant of £50,000 by Lloyds Bank Foundation England and Wales to develop the organisation's structure to enable further growth. This work was led by Lynsey Collinson, CEO with the support of the Trustees.

Alongside the funding, the Foundation has been working in partnership with Trustees and the team to providing tailored development support. This support has provided an opportunity for the Trustees to review the board functions, timings and contents of meetings, develop a 'Trustee Pledge' as well as forge links between individual Trustees and project teams.

The Trustees and teams have also worked together to review the vision, aims and objectives and created a 'Purpose' that provides a clear and concise overview of who developmentplus are, and how we go about achieving this.

In addition, it was planned to use the funding to recruit a Operations Manager to support the organisational structure but unfortunately despite extensive advertising this was not achieved and will be reviewed in 2023.

developmentplus Board Pledge

As a developmentplus Trustee I will support the Chief Executive and staff by;

- Attend meetings and reading papers beforehand
- Contribute feedback when asked between meetings
- Act with honesty, integrity and in the best interests of developmentplus
- Be prepared to challenge in a constructive way
- Promote developmentplus
- Attend key organisational events
- Share and bring my experience and knowledge
- Respect confidentiality and corporate responsibility
- Commit to development and training as a Trustee
- Declare any conflict of interest

Poverty Truth Commission

LocalMotion, funded by six independent funders, is a movement to bring people organisations and institutions together to pool resources and benefit communities in six places across the UK including Lincoln.

**Poverty Truth
Commission**

LocalMotion

LocalMotion Lincoln is currently represented by a core group of individuals from the public, private and not-for profit sector, supported by a wider network locally and nationally. Our CEO, Lynsey Collinson represents developmentplus on this group. As Lincoln moves from pandemic response to recovery, we are challenging the environment we work, the practices we have become accustomed to, and our ability to think differently for the long-term positive impact of Lincoln.

As part of this work, in September 2022, LocalMotion Lincoln launched the Poverty Truth Commission to hear the stories of those people living in our community with experience of living in poverty and to support them to influence real change. The aim is to develop an eight year action plan and a long term plan to end poverty in Lincoln.

developmentplus have been awarded the facilitation element of this piece of work and two of our development workers, Alexandra Chambers and Ian Enright will be leading on this work for our organisation. LocalMotion have provided £49, 000 over two years to fund this work.

LocalMotion

Report of the Trustees
for the Year Ended 31 December 2022

STRATEGIC REPORT

Financial position

At the year end the charity held unrestricted reserves of £41,343 (2021: £21,861) and restricted reserves of £199,956 (2021: £107,361).

Total income received by the charity has increased this year to £534,529 (2021: £313,043) and total expenditure has increased to £422,452 (2021: £300,139). The income includes monies received as lead partner of projects alongside other charities. Per the SORP requirement the charity has overall responsibility to the funder and is required to recognise the amount in full of £117,400 rather than the net receipt of £63,752, without this total income would be £480,881.

Reserves policy

Developmentplus is a project based charity where funding is generally gained on a project by project basis. In order to ensure that the impact of successful projects is maintained and momentum continued, there is a need to carry a level of liquid reserves. The trustees also recognise the importance of the effective co-ordination of the projects and that there are other overall running costs of the charity which need to be included in reserves. Where possible the charity looks to cover a proportion of these via their project funding but there is a risk that these may not always be met. The importance of cash flow and liquidity led to the strategic decision to sell the property held by the charity in 2017. This enabled the charity to realise cash-reserves from the fixed asset that did not meet the requirements of the charity. This decision increased the cash held by the charity which assisted in the delivery of projects in accordance with the objectives and also covered some of the overheads of the charity.

From this strategic decision, the trustees assessed the level of risk that the charity faces, notably the uncertainty of income beyond projects and to cover the operating costs of the charity. They concluded, based on these risks, that an appropriate level of reserves to hold would be 6 months of running costs. The overall support costs of the charity (prior to allocation to charitable activities) was £103,077.

At the end of this period, the unrestricted reserves held were £41,343 which is below the desired level. In order to ensure the level of reserves is maintained, the project applications will include a proportion of these costs where possible and the trustees are investigating specific funding pots to cover these operations.

The year end restricted reserves include amounts relating to multiple year grants due to the recognition criteria of projects in line with the Statement of Recommended Practice (SORP). The SORP requires the charity to recognise income when it is probable, quantifiable and there is entitlement to the funds which has meant that unconditional funding for multiple years has been recognised up front in full. These funds will be expended in future years over the life of the project. At the year end there was £161,775 of amounts that are to be expended in future years.

Future plans

Following the receipt of a Lloyds Foundation unrestricted grant, we have had the opportunity to access some specialist support. 2023 will see us work on a comprehensive business plan that captures expected delivery for the next three years. Key targets for the year include the recruitment of a Development and Operations Manager that will be reflected in an increase in core costs for 2023. We are also hoping to recruit a Social Enterprise Development Manager to start exploring new opportunities to diversify our income, this will hopefully be funded via a Lottery Grant. Through the specialist support offered by Lloyds, developmentplus has been able to work on strengthening its purpose, aims and objectives. This work will allow us to articulate ourselves much clearer when it comes to Core Grant applications. 2023 will see us freeze on delivery projects, with just one programme looking for continuation funding, we hope to secure this through a Mental Health and Wellbeing Community Investment Fund application. 2023 will focus on structure and sustainability for the charity, with a view of expanding more through 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is established as a company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Articles of Association of the charity.

Organisational structure

The charity is organised so that the trustees meet regularly to manage affairs, usually on a bi-monthly basis. For day to day operations the Chief Executive Officer line manages and supervises the staff. The work of the Chief Executive Officer is, in turn, overseen by the trustees.

Induction and training of new trustees

All Trustees are made aware of their responsibilities and the affairs of the Charity. Minutes of meetings are circulated to all Trustees. All are kept aware of Charity Commission updates.

Developmentplus (Registered number: 03275199)

Report of the Trustees
for the Year Ended 31 December 2022

Key management remuneration

Total remuneration paid to key management during the year amounted to £40,731 (2021: £37,663)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03275199 (England and Wales)

Registered Charity number

1064566

Registered office

Queens Park Community Hub
South Park
Lincoln
LN5 8EW

Trustees

Mrs S Gillott
Mrs D Jolliff (resigned 7.9.22)
Mr N Jackson
Mr A Brooks (resigned 7.9.22)
Mr P Crosby (resigned 31.12.22)
Ms J S Loffhagen (resigned 1.6.22)
Miss R C Mcconville
C Baxter (appointed 10.10.22)
N D Rawlins (appointed 30.11.22)
B D Austen (appointed 15.3.23)

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Natwest plc
225 High Street
Lincoln
LN2 1AZ

COIF

Senator House
85 Queen Victoria Street
London
EC4V 4ET

Key Management Personnel

Lynsey Collinson - Chief Executive Officer

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 19 July 2023 and signed on the board's behalf by:



N D Rawlins - Trustee

**Independent Examiner's Report to the Trustees of
Developmentplus**

Independent examiner's report to the trustees of Developmentplus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

19 July 2023

Developmentplus

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	4,298	14,409	18,707	4,457
Charitable activities	5				
Health and wellbeing		587	327,959	328,546	95,591
Developing communities		-	159,364	159,364	175,884
Restructuring		27,250	-	27,250	-
A step in the right direction		-	-	-	37,111
Investment income	4	<u>662</u>	<u>-</u>	<u>662</u>	<u>-</u>
Total		<u>32,797</u>	<u>501,732</u>	<u>534,529</u>	<u>313,043</u>
EXPENDITURE ON					
Raising funds	6	93,758	-	93,758	29,249
Charitable activities	7				
Health and wellbeing		9,319	186,942	196,261	98,581
Developing communities		-	132,433	132,433	165,480
A step in the right direction		<u>-</u>	<u>-</u>	<u>-</u>	<u>6,829</u>
Total		<u>103,077</u>	<u>319,375</u>	<u>422,452</u>	<u>300,139</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	19	(70,280) <u>89,762</u>	182,357 <u>(89,762)</u>	112,077 <u>-</u>	12,904 <u>-</u>
Net movement in funds		19,482	92,595	112,077	12,904
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>21,861</u>	<u>107,361</u>	<u>129,222</u>	<u>116,318</u>
TOTAL FUNDS CARRIED FORWARD		<u>41,343</u>	<u>199,956</u>	<u>241,299</u>	<u>129,222</u>

The notes form part of these financial statements

Developmentplus (Registered number: 03275199)

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	14	2,210	8,203	10,413	6,673
CURRENT ASSETS					
Debtors	15	26,144	677,932	704,076	606,358
Cash at bank and in hand		<u>42,579</u>	<u>107,618</u>	<u>150,197</u>	<u>123,514</u>
		68,723	785,550	854,273	729,872
CREDITORS					
Amounts falling due within one year	16	(29,589)	(363,311)	(392,900)	(262,968)
NET CURRENT ASSETS		<u>39,134</u>	<u>422,239</u>	<u>461,373</u>	<u>466,904</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		41,344	430,442	471,786	473,577
CREDITORS					
Amounts falling due after more than one year	17	-	(230,487)	(230,487)	(344,355)
NET ASSETS/(LIABILITIES)		<u>41,344</u>	<u>199,955</u>	<u>241,299</u>	<u>129,222</u>
FUNDS	19				
Unrestricted funds				41,344	21,861
Restricted funds				<u>199,955</u>	<u>107,361</u>
TOTAL FUNDS				<u>241,299</u>	<u>129,222</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 July 2023 and were signed on its behalf by:



N D Rawlins - Trustee

The notes form part of these financial statements

Developmentplus

Cash Flow Statement
for the Year Ended 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	53,550	2,287
Interest paid		<u>(250)</u>	<u>(197)</u>
Net cash provided by operating activities		<u>53,300</u>	<u>2,090</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(6,580)</u>	<u>(4,471)</u>
Net cash used in investing activities		<u>(6,580)</u>	<u>(4,471)</u>
 Change in cash and cash equivalents in the reporting period		 46,720	 (2,381)
Cash and cash equivalents at the beginning of the reporting period	2	<u>98,693</u>	<u>101,074</u>
 Cash and cash equivalents at the end of the reporting period	2	 <u>145,413</u>	 <u>98,693</u>

The notes form part of these financial statements

Developmentplus

Notes to the Cash Flow Statement
for the Year Ended 31 December 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	112,077	12,904
Adjustments for:		
Depreciation charges	2,839	1,330
Interest paid	250	197
Increase in debtors	(97,718)	(425,767)
Increase in creditors	<u>36,102</u>	<u>413,623</u>
Net cash provided by operations	<u><u>53,550</u></u>	<u><u>2,287</u></u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	211	211
Notice deposits (less than 3 months)	149,986	123,303
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(4,784)</u>	<u>(24,821)</u>
Total cash and cash equivalents	<u><u>145,413</u></u>	<u><u>98,693</u></u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank and in hand	123,514	26,683	150,197
Bank overdrafts	<u>(24,821)</u>	<u>20,037</u>	<u>(4,784)</u>
	<u>98,693</u>	<u>46,720</u>	<u>145,413</u>
Total	<u><u>98,693</u></u>	<u><u>46,720</u></u>	<u><u>145,413</u></u>

The notes form part of these financial statements

Developmentplus

Notes to the Financial Statements **for the Year Ended 31 December 2022**

1. STATUTORY INFORMATION

Developmentplus is a Charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Report of the Trustees.

The presentational currency of the charitable company is Sterling.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

These costs are incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated direct to such activities and those costs of an indirect nature necessary to support them.

Allocation and apportionment of costs

Direct costs are allocated to the relevant activities of the charity.

Support costs are apportioned between activities of the charity based on the percentage of direct payroll costs attributable to each activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

The trustees review the assets of the charity on an annual basis and adjust for any impairment.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Developmentplus

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grant income is recognised in the Statement of Financial Activities on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Donations	4,298	14,409	18,707	1,858
Grants	-	-	-	2,599
	<u>4,298</u>	<u>14,409</u>	<u>18,707</u>	<u>4,457</u>

Grants received, included in the above, are as follows:

	2022 £	2021 £
Lincolnshire County Council	-	2,599

Government grants

During the year, the charity has received support in the form of government grants totalling £Nil (2021: £2,599). The nature of the grant is to support the charity during the Covid-19 pandemic.

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Bank interest	662	-	662	-

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Grants	Health and wellbeing	328,546	95,591
Grants	Developing communities	159,364	175,884
Grants	Restructuring	27,250	-
Grants	A step in the right direction	-	37,111
		<u>515,160</u>	<u>308,586</u>

Income from charitable activities is split between restricted grants which are only available for their specific purpose (£487,323) and unrestricted (£27,837).

Grants received, included in the above, are as follows:

	2022 £	2021 £
City of Lincoln council	-	1,793
Lincolnshire Community Foundation	-	3,000
Awards for all	9,571	-
Big Lottery Fund	95,691	43,006
National Lottery Community Fund	117,408	126,416
	<u>222,670</u>	<u>174,215</u>

Developmentplus

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2022	2021
	£	£
Brought forward	222,670	174,215
Bishop Grosseteste	-	4,601
Lincolnshire Co op Community Grant	586	-
Lincolnshire County Council	38,131	28,030
Urban Challenge Ltd	1,345	5,678
Groundwork UK	-	1,982
NHS Lincolnshire CCG	92,047	35,317
Abbey Access	18,743	19,000
Lincoln Lottery Community Fund	-	2,000
Postcode Places Trust	-	15,895
Lincolnshire Partnership NHS Foundation Trust	97,658	15,868
The Albert Hunt Trust	-	5,000
Arnold Clark Community Fund	-	1,000
Cycling UK	1,365	-
Lloyds Grant		
	27,250	-
University of Lincoln	5,550	-
National Grid Electricity Distribution Ltd		
	<u>9,815</u>	<u>-</u>
	<u>515,160</u>	<u>308,586</u>

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Support costs	<u>93,758</u>	<u>-</u>	<u>93,758</u>	<u>29,249</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Health and wellbeing	157,778	38,483	196,261
Developing communities	<u>115,119</u>	<u>17,314</u>	<u>132,433</u>
	<u>272,897</u>	<u>55,797</u>	<u>328,694</u>

Developmentplus

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	194,964	126,880
Telephone	2,449	1,385
Project activities	74,983	81,298
Travel	501	716
Allocation of support costs	<u>-</u>	<u>46,173</u>
	<u>272,897</u>	<u>256,452</u>

9. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Raising donations and legacies	89,815	3,943	93,758
Health and wellbeing	38,483	-	38,483
Developing communities	<u>17,314</u>	<u>-</u>	<u>17,314</u>
	<u>145,612</u>	<u>3,943</u>	<u>149,555</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	2,840	1,329
Other operating leases	<u>10,029</u>	<u>4,030</u>

	2022	2021
	£	£
Independent examination fee	<u>3,943</u>	<u>3,569</u>

11. INDEPENDENT EXAMINER'S REMUNERATION

	2022	2021
	£	£
Independent examination fees	<u>3,943</u>	<u>3,569</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Developmentplus

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	241,648	171,911
Social security costs	13,918	8,391
Other pension costs	<u>6,944</u>	<u>5,923</u>
	<u>262,510</u>	<u>186,225</u>

The average monthly number of employees during the year was as follows:

	2022	2021
	12	10
Direct charitable workers	<u>12</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022	41,374	4,471	45,845
Additions	<u>-</u>	<u>6,580</u>	<u>6,580</u>
At 31 December 2022	<u>41,374</u>	<u>11,051</u>	<u>52,425</u>
DEPRECIATION			
At 1 January 2022	38,725	447	39,172
Charge for year	<u>662</u>	<u>2,178</u>	<u>2,840</u>
At 31 December 2022	<u>39,387</u>	<u>2,625</u>	<u>42,012</u>
NET BOOK VALUE			
At 31 December 2022	<u>1,987</u>	<u>8,426</u>	<u>10,413</u>
At 31 December 2021	<u>2,649</u>	<u>4,024</u>	<u>6,673</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	161,775	20,459
Prepayments and accrued income	<u>542,301</u>	<u>585,899</u>
	<u>704,076</u>	<u>606,358</u>

Developmentplus

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 18)	4,784	24,821
Trade creditors	3,452	941
Other creditors	489	-
Accruals and deferred income	<u>384,175</u>	<u>237,206</u>
	<u><u>392,900</u></u>	<u><u>262,968</u></u>

During the period, grant amounts totalling of £610,884 (2021: £578,106) were included in deferred income. This was deferred on the basis that the amounts are specified by the grant funder to be spent in specific periods.

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	<u>230,487</u>	<u>344,355</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>4,784</u>	<u>24,821</u>

Developmentplus

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

19. MOVEMENT IN FUNDS

	At 1.1.22	Net	Transfers	At
	£	movement	between	31.12.22
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	20,035	(98,597)	117,012	38,450
Benevolent fund	1,826	1,068	-	2,894
Lloyds Bank Foundation for England & Wales	-	27,250	(27,250)	-
	21,861	(70,279)	89,762	41,344
Restricted funds				
Reaching Communities - Big Lottery	14,705	14,255	(17,877)	11,083
Neighbourhood Working Project	9,900	645	(4,291)	6,254
Health & Wellbeing Compact Course	600	-	-	600
Sincil Bank - Health	2,723	(4,072)	1,349	-
Ninja Fit	31	-	-	31
Project Compass - Homelessness	-	-	-	-
Advocacy Project	-	39,122	(10,718)	28,404
CCG Winter Pressure fund	-	90,840	(3,000)	87,840
Lincolnshire Emergency Assistance Grant	1,716	(1,591)	-	125
Mental Health Promotion Fund	4,526	(3,451)	(1,075)	-
Lincoln Online Mindfulness	140	(140)	-	-
CAD WAVE funding	14,114	(7,130)	(1,646)	5,338
Community Suicide Prevention Innovation Fund	3,697	(811)	(980)	1,906
CRF STEPS	14,769	2,500	(17,205)	64
Lincoln Lottery Art Club	2,000	(1,163)	-	837
Men's Peer Support Project	12,298	(7,299)	(1,987)	3,012
Feel Good Project	6,473	(3,455)	(899)	2,119
National Lottery Community Fund - BTG	19,669	34,923	(23,220)	31,372
Cycling UK	-	881	-	881
LNTN Awards for All	-	7,042	(4,777)	2,265
Mens Group Managed Care Network	-	4,594	(524)	4,070
Museum of Mental Health	-	2,185	(2,185)	-
National Grid Community Matters Fund	-	7,083	(117)	6,966
Poverty Truth Commission	-	7,108	(866)	6,242
Everfund DP Fundraiser	-	290	256	546
	107,361	182,356	(89,762)	199,955
TOTAL FUNDS	129,222	112,077	-	241,299

Developmentplus

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,923	(100,520)	(98,597)
Benevolent fund	3,623	(2,555)	1,068
Lloyds Bank Foundation for England & Wales	<u>27,250</u>	<u>-</u>	<u>27,250</u>
	32,796	(103,075)	(70,279)
Restricted funds			
Reaching Communities - Big Lottery	117,479	(103,224)	14,255
Neighbourhood Working Project	1,345	(700)	645
Sincil Bank - Health	-	(4,072)	(4,072)
Project Compass - Homelessness			
Advocacy Project	102,659	(63,537)	39,122
CCG Winter Pressure fund	92,047	(1,207)	90,840
Lincolnshire Emergency Assistance Grant	1	(1,592)	(1,591)
Mental Health Promotion Fund	-	(3,451)	(3,451)
Lincoln Online Mindfulness	-	(140)	(140)
CAD WAVE funding	8,302	(15,432)	(7,130)
Community Suicide Prevention Innovation Fund	8,934	(9,745)	(811)
CRF STEPS	19,218	(16,718)	2,500
Lincoln Lottery Art Club	1	(1,164)	(1,163)
Men's Peer Support Project	-	(7,299)	(7,299)
Feel Good Project	-	(3,455)	(3,455)
National Lottery Community Fund - BTG	104,261	(69,338)	34,923
Cycling UK	1,365	(484)	881
LNTN Awards for All	9,570	(2,528)	7,042
Mens Group Managed Care Network	8,597	(4,003)	4,594
Museum of Mental Health	5,550	(3,365)	2,185
National Grid Community Matters Fund	9,815	(2,732)	7,083
Poverty Truth Commission	12,299	(5,191)	7,108
Everfund DP Fundraiser	<u>290</u>	<u>-</u>	<u>290</u>
	<u>501,733</u>	<u>(319,377)</u>	<u>182,356</u>
TOTAL FUNDS	<u>534,529</u>	<u>(422,452)</u>	<u>112,077</u>

Developmentplus

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	60,930	(40,188)	(707)	20,035
Benevolent fund	<u>1,740</u>	<u>86</u>	<u>-</u>	<u>1,826</u>
	62,670	(40,102)	(707)	21,861
Restricted funds				
Reaching Communities - Big Lottery	7,332	7,373	-	14,705
A Step in the Right Direction	12,503	(12,843)	340	-
Neighbourhood Working Project	9,377	523	-	9,900
Health & Wellbeing Compact Course	600	-	-	600
Bridging the gap	9,346	(9,360)	14	-
Sincil Bank - Health	10,145	(7,422)	-	2,723
Ninja Fit	31	-	-	31
Project Compass - Homelessness				
Advocacy Project	2,237	(2,590)	353	-
Lincolnshire Emergency Assistance Grant	1,573	143	-	1,716
Mental Health Promotion Fund	-	4,526	-	4,526
Lincoln Online Mindfulness	504	(364)	-	140
CAD WAVE funding	-	14,114	-	14,114
Community Suicide Prevention Innovation				
Fund	-	3,697	-	3,697
CRF STEPS	-	14,769	-	14,769
Lincoln Lottery Art Club	-	2,000	-	2,000
Men's Peer Support Project	-	12,298	-	12,298
Feel Good Project	-	6,473	-	6,473
National Lottery Community Fund - BTG	<u>-</u>	<u>19,669</u>	<u>-</u>	<u>19,669</u>
	53,648	53,006	707	107,361
TOTAL FUNDS	<u>116,318</u>	<u>12,904</u>	<u>-</u>	<u>129,222</u>

Developmentplus

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	217	(40,405)	(40,188)
Benevolent fund	1,071	(985)	86
	1,288	(41,390)	(40,102)
Restricted funds			
Reaching Communities - Big Lottery	126,417	(119,044)	7,373
A Step in the Right Direction	-	(12,843)	(12,843)
Neighbourhood Working Project	5,678	(5,155)	523
Bridging the gap	2,999	(12,359)	(9,360)
Sincil Bank - Health	1,792	(9,214)	(7,422)
Project Compass - Homelessness			
Advocacy Project	11,518	(14,108)	(2,590)
CCG Winter Pressure fund	35,317	(35,317)	-
Lincolnshire Emergency Assistance Grant	1,635	(1,492)	143
Mental Health Promotion Fund	9,395	(4,869)	4,526
Lincoln Online Mindfulness	-	(364)	(364)
CAD WAVE funding	18,111	(3,997)	14,114
Community Suicide Prevention Innovation			
Fund	9,919	(6,222)	3,697
CRF STEPS	19,000	(4,231)	14,769
Lincoln Lottery Art Club	2,000	-	2,000
Men's Peer Support Project	15,896	(3,598)	12,298
Feel Good Project	6,473	-	6,473
Net COVID-19 Restructure Fund	2,599	(2,599)	-
National Lottery Community Fund - BTG	43,006	(23,337)	19,669
	311,755	(258,749)	53,006
TOTAL FUNDS	313,043	(300,139)	12,904

Unrestricted Funds

Benevolent fund

This fund was generated from donations in order to bridge the gap for ex-offenders in the community.

Lloyds Bank Foundation for England & Wales

An unrestricted pot of money to support the charity alongside dedicated support to help with organisational growth.

Restricted Funds

Reaching Communities- Big Lottery

This fund was generated from a Big Lottery grant in order to facilitate the Reaching Communities project.

A Step in the Right Direction

This fund has arisen from monies provided by the Bromhead Medical Charity, Evan Cornish and Lincolnshire Community Foundation to fund the Step In the Right Direction programme.

Neighbourhood Working Project

This fund was generated by the City of Lincoln Council in order to fund the Neighbourhood Working Project.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

19. MOVEMENT IN FUNDS - continued

Health & Wellbeing Compact Course

The fund arose from funding from the John Dawber Trust & Michael Cornish Fund to fund various Health and Wellbeing initiatives.

Bridging the gap

This funding was generated through LEAP, Awards for All and Lottery COVID Emergency funding and in the past from Lincolnshire Chaplaincy Services, The Allen Lane Foundation & The Bishop of Lincoln's Social Justice Fund to fund a 'through the gate' reducing reoffending programme.

Sincil bank - Health

This fund was generated by sincil bank community chest to fund health and wellbeing initiatives.

Ninja Fit

The fund was generated from income received to run the Ninja Fit, an exercise programme for vulnerable adults who are experiencing mental health problems.

Sincil Bank Community Events

This fund was generated from income received in order to provide specific community events - May Day Celebration and an Outdoor Cinema Event Festival.

Project Compass - Homelessness Advocacy Project

This fund has been generated by the securing of funding from Comic Relief, Lottery COVID Emergency Funding and MHLCG (Homelessness Link) to provide advocacy support for rough sleepers.

Lincolnshire Emergency Assistance Grant

This grant programme is to ensure vulnerable people within Lincolnshire have access to food and essential services during the Covid-19 pandemic.

Lincoln Online Mindfulness

This grant funding has been secured from City of Lincoln Council (COVID emergency grant) to offer online mindfulness events.

Mental Health Promotion Fund/Feel Good Project

Online Mindfulness Programme Offered to adults who live in the Grantham and Sleaford areas of Lincolnshire who are experiencing mental health conditions and want a safe space where they can feel relaxed enough to build confidence using a holistic approach.

CCG Winter Pressure Fund

Supporting the Winter period of Project Compass, which works face to face with those sleeping rough in Lincoln. The project provides an advocacy service, keeping people in touch with services and maintaining engagement.

CAD Wave Funding - A Step in the Right Direction

1-1 mentoring and coaching programme.

Community Suicide Prevention Innovation Fund - The PITCH

A weekly group which provides a safe, informal space for men to connect and socialise.

Developmentplus

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

19. MOVEMENT IN FUNDS - continued

CRF Steps

Developmentplus is one of eight charities working together to deliver the CRF Project, a COVID recovery project. This allowed us to expand our Step in the Right Direction programme to other areas of the City, providing mentoring support to those wanting to access work, volunteering, and education.

Lincoln Lottery Art Club

An art group created within the Better Together Project received funds from Lincoln Lottery to support its future sustainability.

Men's Peer Support Project - Men's Group

Supporting men have either been through or are just leaving the criminal justice system. Weekly digitally inspired group that focuses on the creation of music, animation, and art.

National Lottery Community Fund - BTG

Bridging the Gap is an intensive reducing re-offending mentoring programme which aims to reduce re-incarceration rates.

Cycling UK

A small grant that allowed us to purchase some of the practical items to run alongside our CAD extension funding and the piloted cycling programme. Funds for training were also included.

FDG Managed Care Network

Operating in both Sleaford and Grantham - a 10 week mindfulness programme.

LNTN Awards for All

Funds to support an LNTN Neighbourhood Team Roadshow to support local boards following COVID.

Mens Group Managed care Network

A group that allows men, facing mental health challenges to unlock hidden creative talents including photography, music, animation, and poetry.

Museum of Mental Health

A newspaper that mapped out all the community/creative spaces across Lincoln that provides support to those people with poor mental health, culminating in an event that launched the paper and provided opportunities to try out some of the activities that were taking place across the City.

National Grid Community Matters Fund

To facilitate the distribution of 100 "pick and mix" warm packs to those individuals struggling to keep their homes warm.

Poverty Truth Commission

Supporting grassroot commissioners to tell their stories, and working alongside civic commissioners to use those stories to inform system change in the future.

Transfers between funds

Sincil Steps

£1,621 transferred from unrestricted funds to cover a deficit in the expected grants which have been paid out this year.

Developmentplus

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

19. MOVEMENT IN FUNDS - continued

Everfund DP Online Fundraising

£256 transferred from unrestricted funds to cover a deficit in the expected grants which have been paid out this year.

Lincoln Lottery

£763 transferred from unrestricted funds to cover a deficit in the expected grants which have been paid out this year.

Transfers between funds

A step in the Right Direction

£340 transferred from unrestricted funds to cover a deficit in the expected grants which have been paid out this year.

Bridging the gap

£14 transferred from unrestricted funds to cover a deficit in the expected grants which have been paid out this year.

Project Compass - Homelessness Advocacy Project

£353 transferred from unrestricted funds to cover a deficit in the expected grants which have been paid out this year.

Allocation of support costs

A transfer was made between unrestricted to each restricted fund to allocate a portion of the general support costs of the charity.

20. RELATED PARTY DISCLOSURES

Grant income totalling £Nil (2021: £5,678) was received from Urban Challenge Ltd, a company in which a Trustee, N Jackson, is a director.

Purchases of £230 (2021: £115) were also made from Urban Challenge Ltd.

Purchases of £Nil (2021: £400) were made from Just Lincolnshire, a company in which a trustee, N Jackson, is a director.

Developmentplus

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,707	1,858
Grants	<u>-</u>	<u>2,599</u>
	18,707	4,457
Investment income		
Bank interest	662	-
Charitable activities		
Grants	<u>515,160</u>	<u>308,586</u>
Total incoming resources	534,529	313,043
EXPENDITURE		
Charitable activities		
Wages	177,493	118,961
Social security	13,918	4,561
Pensions	3,553	3,358
Telephone	2,449	1,385
Project activities	74,983	81,298
Travel	501	716
Allocation of support costs	<u>-</u>	<u>46,173</u>
	272,897	256,452
Support costs		
Management		
Wages	64,155	52,950
Social security	-	3,830
Pensions	3,391	2,565
Rent	10,029	4,030
Insurance	1,282	993
Telephone	-	426
Printing, post and stationery	1,657	668
Sundries	41,446	1,995
Computer costs	3,734	6,797
Travel	5,010	1,232
Legal and professional fees	2,067	1,735
Development and training	3,007	5,680
Promotional material	5,100	252
Allocation of direct costs	-	(46,174)
Subscriptions	1,645	1,612
Fixtures and fittings	662	883
Computer equipment	2,177	447
Bank charges	<u>250</u>	<u>197</u>
	145,612	40,118
Governance costs		
Independent examiners fees	<u>3,943</u>	<u>3,569</u>
Total resources expended	<u>422,452</u>	<u>300,139</u>
Net income	<u>112,077</u>	<u>12,904</u>

This page does not form part of the statutory financial statements