

Company registration number: 08617386

Charity registration number: 1162393

New Directions Support

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2021

Daryl Denson ACMA
VAST
The Dudson Centre
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Hanley
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New Directions Support

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New Directions Support

Reference and Administrative Details

Trustees	Sara Jones, Chair Eleanor Chumley-Roberts, Vice-Chair Jerry Stokes Denise Tolson Derek Follows Julie Yates Alice Lord
Senior Management / Leadership Team	Warren Low, Chief Officer left 31.12.20 Jill Aldridge, Deputy Manager/Chief Officer Jennie Stockley, Operations Manager
Registered Office	The Hub 17 Eastgate Street Stafford ST16 2LZ The charity is incorporated in England and Wales.
Company Registration Number	08617386
Charity Registration Number	1162393
Bankers	Santander 1 Market Square Stafford ST16 2JH
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Hanley Stoke-on-Trent ST1 5DD

New Directions Support

Trustees' Report (incorporating The Directors' Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2021.

New Directions Support commenced operations on 3 December 2013 and is now in its 8th year of operation. Initially operated as a Community Interest Company (CIC) the organisation was formally registered as a charity on 24 June 2015.

This report accompanies the New Directions Support Accounts for the period 1 Aug 2020 to 31 July 2021. It therefore covers the period when the organisation had to continue to react to the events surrounding the Covid-19 pandemic.

Objectives and activities

Objects and aims

For the public benefit, the relief of those in need by reason of disability by the provision of day activities for adults, over the age of 18 years, in the county of Staffordshire, in particular the provision of structured activities related to education, leisure and work-preparation.

Public benefit

The main activity of New Directions Support is the provision of a varied and structured programme of day opportunities for adults with a learning disability. Referrals can be made to the service from anyone with a learning disability who meets the eligibility criteria and lives within Stafford and the surrounding area.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its memorandum and articles incorporated 19 July 2013 as amended by special resolution and certificate of incorporation on change of name dated 7 May 2015.

Governance

During the accounting period the Charity continued with a high level of governance from the board of voluntary trustees. Trustees held monthly meetings due Covid-19 pandemic but from March 2021 reverted back to quarterly meetings as the restrictions were relaxed nationally and the service welcomed back many more service users in to buildings. All meetings were minuted.

At the end of the period there were no changes to the board of trustees which numbered 7 individuals. Trustees are encouraged to visit the service and attended functions and events, as well as visiting on an ad-hoc basis.

The service continued to be managed on a day to day basis by a chief officer, assisted by an operations manager who was appointed in May 2021. The chief officer reported to the board on a range of indicators, including any serious incidents, accident and safeguarding issues. The financial performance of the organisation was monitored against predicted budgets and spends were reported at each meeting against expected financial targets. Policies were approved by the board of trustees to support the governance of the organisation. The trustees held a public AGM in December 2020 where all trustees were re-elected to the board.

The trustees remuneration sub-committee met in January 2021 to agree the pay rates for staff then again in July 2021 once the financial picture was clearer.

New Directions Support

Trustees' Report (incorporating The Directors' Report)

Recruitment and appointment of trustees

Trustees of New Directions Support are appointed through a fair and transparent process which follows the organisations equal opportunities policy. Vacancies for trustees are advertised with a summary of the skills and/or experience sought and advertised at both a national and local level. Terms of reference for trustees are available and are sent to candidates, who then undergo a selection process, again following the organisation's equal opportunities policy. All applicants are interviewed by at least two people, including the Chair of Trustees, where their skills and suitability are appraised against the terms of reference. Trustees are made up of individuals with a range of skills and experience and, when deciding on a replacement for an existing trustee, due regard is made for the type of skills required from any replacement in order to support the board.

No changes to the board during this period.

Organisational Structure and Management

During the period the organisational staffing structure has changed considerably. At the end of December 2020 the Chief officer, Warren Low retired. After the recruitment process the Deputy manager, Jill Aldridge was appointed as the new Chief officer. The Deputy manager role was then filled. In June 2021 the finance officer left the organisation but was replaced immediately. One member of support staff left the organisation during the period and the position subsequently filled and a co-ordinator also resigned and the position filled with another support worker.

The staffing changes means that the staffing structure has slightly changed from the previous year and now consists of a Chief officer and an Operations manager who are supported by a part time (16.5hrs) Finance and Admin officer and a service coordinator. The remainder of the contracted staff worked as support workers.

At the end of July 2021, the organisation had 212 support hours each week. In total at the end of the period there were 11 permanent staff and 1 bank staff.

New Directions Support employs a HR Consultancy Firm on a retainer basis. This arrangement ensures that the organisation continues to abide by employment law and good practice, and that managers benefit from sound employment advice.

Venues

During the accounting period New Directions has retained two bases for internal operations. The use of community venues has been limited during this period due to the Covid-19 pandemic and the restrictions.

The Life Skills Centre

New Directions Support continued to make good use of the Life Skills Centre, which allowed the organisation to widen its offer to individuals in order to continue to meet more diverse individual needs and outcomes. The property, which sits in the grounds of the old University site at Beaconside, was refurbished in early 2019 and provides a dedicated resource for independent living skills with a fully fitted kitchen, teaching areas, gardens and offices.

The Hub

During the period the organisation continued to maintain its existing accommodation at The Hub, in central Stafford, which is also the organisations registered office. The resources at The Hub include the organisation's workshop, art studio, interactive teaching area and office accommodation. New Directions continues to maintain excellent relationships with the

New Directions Support

Trustees' Report (incorporating The Directors' Report)

Key Developments

Strategic Developments prior to the Covid-19 Pandemic.

Although the Covid-19 pandemic dominated the events of the financial period there were also a number of other strategic developments prior to the pandemic which are worthy of note.

External Developments

Staffordshire County Council: The Community Offer:

Around half of the service users attending New Directions Support in July 20120 come through Staffordshire County Council, with funding for individuals either provided through directly-managed budgets or via a system of direct payments to carers. This amounts to some 56% of income. Hence, the contractual basis by which the County Council purchase services is key to the operating model of New Directions.

In 2019 Staffordshire County Council announced their intention to consult on a revised contractual framework and a move towards standardised contracts and indicative pricing, The County Council entitled this proposal “The Community Offer” and a comprehensive consultation process was undertaken in 2019. The County Council then agreed the recommendations in June 2019 and a contract process was implemented in January 2020.

The contract process was designed in two parts. Organisations were asked to submit a selection questionnaire for award onto a light-touch dynamic procurement system (LTR DPS) and this would then allow them to receive details of individual tenders for service users. Bids could then be placed against individual service users with the focus on quality under a fixed price structure. New Directions Support submitted all necessary information to the Council on 3rd February 2020 and the submission was awarded onto the LTR DPS on 11th February 2020. It was then envisaged that calls for invitations to tender on an individual basis would commence from 9th March 2020. However, with the advent of the Covid-19 pandemic this process was halted on 27th March.

The position of this new proposed development has now been implemented from July 29th 2021 and is now live.

New Directions Support

Trustees' Report (incorporating The Directors' Report)

Leek Day Opportunities Project

As part of the organisation's commitment to providing high quality services to adults with learning disabilities in Staffordshire it has always been recognised that the organisation may want to investigate other districts to see if there is a demand for additional services away from Stafford.

In 2019 some research was carried out in the Leek and Staffordshire Moorlands area to see if there was need for services in the district. The Trustees agreed to a development proposal in September 2019 and a development manager was employed on a part time, casual basis to support this initiative, initially for a 3-month period. After speaking to a wide range of individuals, professionals and community groups it was recognised that there was sufficient demand to make a service in Leek viable. A suitable location was identified and an open day held on 2nd March 2020 which identified some potential service users.

To support the project an application was made to the lottery fund and on 24th April New Directions was awarded a grant of £9,889 to support the project.

However, with the onset of the Covid 19 pandemic the Leek project was put on hold and at the end of the financial period the organisation is still awaiting guidance on when it can commence again. The grant remains in the deposit account as restricted funds.

The lottery fund has agreed to extend the grant until April 2022.

Research into the need of the Leek project has resumed and we are in contact again with commissioners, schools and other community organisations to ascertain if we will hold an October 2021 taster day if the interest is still there for the new proposed project.

Sustainability and Ethics

With a growing societal awareness of the need for organisations to become more ethical, and to work in more sustainable ways, New Directions Support continues to work as ethically as possible around a policy which was approved by the Board of Trustees in July 2019. This policy laid out defined ways of working which promote an ethical and sustainable stance by the organisation.

During the accounting period the organisation has continued to be more ethical and sustainable. The organisation continues to use recycled paper and products and printing is kept to essential documents only. More carers and parents are using emails for invoices and receipts. Service users now bring in refillable bottles for refreshments and plastic waste is used in sessions to make use of the materials. A new "Upcycle" session has been introduced within the organisation. This also raises awareness and educates families and staff of the benefits of re-using items. A climate fund grant was awarded to the organisation which was used to purchase a wooden composter. Plants and shrubs were purchased in order to enhance the air quality. Local products are also sourced in order to reduce the carbon footprint.

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Trustees' Report (incorporating The Directors' Report)

The New Directions Support continuing response to the 2020 Covid-19 Pandemic

The financial period August 1st 2020 to July 31st 2021 was still being affected by the events of the Covid 19 global pandemic: This had an effect on the operation of the organisation and required New Directions to respond quickly and effectively to the ever changing national situation.

New Directions Support continued to work with the commissioning managers of Staffordshire County Council to risk-assess all the service users using a RAG rating. This information, overlaid by the assessment and care management teams own information, was used to alert the council to anyone with specific issues.

Throughout this period whilst keeping all of the infection prevention measures in place the organisation were able to offer more service users building based services. This is due to putting screens in place, good ventilation and enhanced hand hygiene. Rooms were made bigger to accommodate more service users but still maintaining social distancing. Whilst the vast majority of service users were offered places back in buildings as opposed to our alternative offer there was still a reluctance with some families to return. However, all service users received a service from the organisation. The alternative service consisted of support via virtual services (notably the video conferencing sessions) which were still open for all. This was also supplemented with projects sent home and video tutorials. Contact calls were continuing with families and additional support for users at home through garden visits and supported walks, again all based around risk assessments.

The financial response from Staffordshire County Council in respect of funding was extremely supportive and at the outset the Council committed to continue paying for all service users with support packages on a rolling basis, as long as a form of alternative support and contact was maintained with users.

However, despite the financial support of the Council it was clear that income would still be affected and with the self-funding clients the organisation was predicted to lose some income due to the pandemic. Hence the organisation decided to continue to use the government furlough scheme. This was a flexible scheme which allowed for staff to be furloughed for all or part of a working week. This became a way of balancing staffing needs to service user attendance. The staff were asked if they consented to the scheme before being included. This balance worked well until the organisation stopped using the furlough scheme at the end of June 2021 when service user's numbers increased meaning that all staff were needed in buildings to maintain the staffing ratios.

From July 26th 2021 All service users were offered full days and a 100% building based service resumed and the alternative offer ceased. The offer of transport for all service users returned and this was risk assessed and continues to be managed safely.

Throughout this period the senior team of New Directions remained in contact with both commissioning managers and colleagues from Assessment and Care Management teams and fed into the Incident Management Team. All requested information and returns were completed, and any concerns about individual service users and/or carers were escalated as required.

At the end of the accounting period all staff are now fully vaccinated along with 95% of service users. New Directions Support Staff all carry out twice weekly lateral flow tests and once weekly Covid-19 PCR tests. Lateral flow testing was offered to service users and 11 are taking part in the organisations scheme whilst other regularly test independently sending results to the management team to record.

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Trustees' Report (incorporating The Directors' Report)

Achievements and performance

Internal Developments

Despite 2020-2021 being dominated by the events surrounding the Covid-19 pandemic the organisation continued to develop services and initiatives. Some of the key ones are highlighted below.

Performance: Attendance Statistics

New Directions continues to attract referrals from Health and Social Care professionals. Unfortunately, due to social distancing and other measure we have not been able to accommodate new service users and have solely supported existing ones. At the start of the accounting period New Directions support provided services for 53 people. Due to bereavement (non covid related) and other exceptional circumstances at the end of the accounting period the organisation support 46 people. Although the organisation has fewer service users, existing attendees extended their hours and filled the vacancies in sessions. This equates to an average daily attendance of 19 people and 615 hours of service-delivery Monday to Friday (These figures are the same as the previous accounting year) During the accounting period the suspension of the Saturday service continued and at this point in time remains the same.

Quality Assurance

As part of ongoing quality assurance New Directions seeks to gather the views of all the main stakeholders each year. This includes surveys of both staff and carers views and the results are published in an annual “impact report” which is made available publicly at the annual AGM. In addition, one of the most challenging issues in relation to quality assurance lies with obtaining meaningful feedback from individual service users. Previously New Directions piloted a number of different ways to obtain meaningful feedback from users of the service, involving face to face interviews, and this continues to be an area for development within the service. However, these initiatives had to be halted temporarily in 2020 with the advent of the covid-19 pandemic, and are something that will be reinstated once a more normal service is resumed.

Outcomes Monitoring

With a continued emphasis on the importance of individuals achieving outcomes by the County Council, New Directions Support recognise the need to capture evidence of service user’s progression as a measure of quality. In the early spring of 2019 the organisation implemented a new system of capturing progression towards set outcomes for all Staffordshire County Council Funded clients. This has been difficult to achieve during this financial period due to the pandemic and its restrictions. However, we have established annual reviews with parents and carers where outcomes are set and the reporting system is underway and all staff are involved in monitoring the progression of individuals within sessions so that the organisation can report on the outcomes that are met. This remains one of the key quality measures for the organisation.

Achievements

The achievements during the year have to be taken in the context of the Covid-19 pandemic and the need to provide an alternative service. Circumstances meant that from the start of this period service users either attended the sessions in buildings or were in receipt of outreach projects, online sessions, tutorials and contact calls. Service users who were supported in buildings had to be risk assessed and had to be able to socially distance, carry out good hand hygiene techniques and follow guidance. It has been a testimony to all staff and service users at how adaptable and resilient they have been.

During this period, we have welcomed service users back at a slow rate and at the end of this period 100% have been offered places back in buildings whilst still following infection prevention measures. The alternative service has ceased.

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Trustees' Report (incorporating The Directors' Report)

Sessions have been adapted to ensure minimal social contact and available outdoor space has been utilised as much as possible. As an organisation the continuity of quality, well planned and meaningful sessions has been achieved and there has been positive feedback concerning the management of the new way of working from all parents and carers.

During the second half of the reporting period all staff and service users were offered the COVID-19 vaccination. 100% of staff were double vaccinated by April 2021 and 96% of service users by June 2021. Also during this period staff have lateral flow tests twice weekly and PCR testing once per week.

Community Links

A key focus of the organisation is the way in which in-house provision is supplemented by an increased use of the local community. Prior to the Covid-19 pandemic good relationships were formed and the use of community venues was seen on a weekly basis. These include the Beaconside sports centre, in order to pursue activities as part of the "Active Day" programme, and the continued partnership with Freedom Leisure at the Gatehouse theatre where performances took place twice per year. Unfortunately, due to the pandemic these venues have not been used during this period. It is planned however that relationships will strengthen again and an aim to use the facilities in Autumn 2021. Also the use of cafes, shops and other accessible venues in the community will resume in Autumn 2021 as these are a valuable resource to enrich the lives of adults with a learning disability.

In-House Developments

As a charity the organisation does not look to make a profit and any excess income over expenditure was then able to be diverted into resources during the financial period. During 2020/2021 and the financial uncertainty as a result of the pandemic, New Directions Support did not make any capital purchases to supplement existing resources and cautiously held any excess income with the intent to purchase new equipment and materials in the coming months. A proposal to make a safer and better use of outside space has been put to the board which will also extend the offer and be more inclusive for service users with mobility disabilities. The organisation has also applied for a grant to fund this project.

During the year a number of excellent pieces of art have been produced in the studio under the guidance of talented staff. These have continued to be of extremely high quality and once again the group exhibited in local art exhibitions although submissions were online.

The in-house workshop continued to be a popular resource at New Directions. This multi-functional space continued to be a hub of creation and the base for the Technology, "Toolbox" and Woodwork sessions each week. A wide variety of projects are made in the workshop using a range of materials and manufacturing processes and usually this is done on a whole group basis. Projects completed over the period included motorised cars, box photo frames and 3D lighting features.

The Lifeskills bungalow, which was commissioned in early 2019, has also proved to be extremely useful. As the restrictions relaxed the cookery session resumed where the group have explored foods from around the world which tied in nicely with the Olympic games event we held in house. The continued independent living skills is a vital part for the development of service users who have managed to achieve some of the outcomes set. This has proven to give confidence, knowledge and new skills to all that attend.

With the new staff employed came new ideas for sessions and New Directions Support now offers an Upcycling session which ties in nicely with the Ethical and sustainability policy. This session is proving a firm favourite for the service users as they have the challenges of materials, costs and using sustainable materials.

Student Links

New Directions Support

Trustees' Report (incorporating The Directors' Report)

New Directions Support have historically offered a number of student placements to young people from both further and higher education institutions. Unfortunately, due to the pandemic and restrictions in place, students were unable to be placed with new Directions Support. However, close communication was kept with placement officers and students are due to be welcomed back in a safe way in the Autumn. This is a valuable scheme and new Directions Support find great benefits in offering placements to students on the BTEC Level 2 and Level 3 in Care courses. All students on placement received a short induction (including health and safety essentials), have a member of staff as a mentor, and received mid-placement and end of placement reviews with a senior manager.

Carers Links

Prior to the pandemic of March 2020 the organisation held a monthly drop-in coffee morning for carers who were able to discuss issues of concern with each other and also with invited speakers. These meetings were not held during the reporting period and will resume in Autumn 2021. During this period all carers received monthly update letters from the Chief officer and quarterly newsletters were sent out with news and photos of activities at New Directions support. Excellent links continued with the local association CASS (The Carers Association) who have previously visited the carers coffee mornings to provide advice. Close contact was maintained with all carers over the period of the pandemic via phone, email and social media.

Professional Relationships

The organisation is an accredited centre for DMI (De-escalation Management Intervention) and retains the links with specialist staff at St Georges Hospital (Part of Midlands Partnership NHS Foundation Trust) to support the ongoing training and development of this important area of the work.

New Directions is also a member of Support Staffordshire and VAST, both sector infrastructure organisations, who offer help and support to the voluntary and community sector. In addition, close links continue with both BEAM Staffs (ex Mid-staffs Mencap) and also CASS (The carers organisation) on an informal basis.

New Directions Support continues to work in partnership with a wide range of health and social care professionals including Staffordshire County Council Commissioners, Social Workers, Community Nurses, Speech and Language therapists, and Psychological services, and the organisation is seen as part of a multi-disciplinary approach to meeting the needs of individuals.

Over the period staff received specialised training from a trained nurse to administer Buccal Midazolam to one specific service user who requires this as part of their support plan. The same training provider also trained all of the staff at New Directions Support in the safer handling of medication and they now hold the relevant certificate.

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Trustees' Report (incorporating The Directors' Report)

Financial review

The following are of note in respect of the accounts for the period August 1st 2020 to July 31st 2021, (which this year includes the period when the organisation still offered an alternative provision and not all service users could attend the buildings due to the ongoing Covid-19 pandemic and its restrictions)

Income

During this financial period and still being influenced by the Covid-19 pandemic Staffordshire County Council maintained their normal level of funding for all service users with support packages. This enabled New Directions to mitigate some of the effects of the downturn in income from the loss of self-funders. However, the accounts do show a decrease in income over expected budget for the mainstream weekdays and Saturdays, which both show negative variances. This is due to the loss of income from self-funders as they represent 44% of service uses. Less have been attending due to the Covid-19 pandemic and its restrictions.

The 2020/2021 income was strengthened by £18,025 income received from the Governments job-retention scheme, and another £7,975 received from grants and donations received directly in relation to the Covid-19 pandemic.

This resulted in the income for the period being £264,308 which is a reduction of 6% against the budgeted £282,257.

Expenditure

Individual expenditure groups continue to be monitored on a monthly basis against the budget set by trustees at the start of the period, and budget monitoring remains an important part of the financial controls within the organisation.

Like any organisation providing human services the staffing budget remains the single biggest expenditure within the budget and direct staffing costs were forecast at some 75% of turnover. During the financial period the majority of staff agreed to be a part of the government furlough scheme. This allowed for staffing to be adjusted and utilised to support the service users as they started to attend the service in buildings.

Outside of direct staffing costs most non-essential services were discontinued through the first half of the financial period, which meant there were some corresponding reductions in expenditure associated with building-based services. For example, this includes staff expenses in relation to transporting individuals to and from the service, external room hire, consumables and crafts, and printing, post and stationery. During the second half of this reporting period the aforementioned was reinstated so expenditure increased.

The organisation did however incur extra costs in responding to the Covid-19 pandemic including the procurement of PPE extra cleaning materials, outdoor equipment and the purchase of single tables but these were offset against the Infection prevention grants awarded. This led to a final expenditure for the organisation of £231,858 against a predicted spend of some £282,500 (a reduction of some 18%).

Overall, over the 12-month period, the organisation continued to see a sustainable financial performance with an excess of income over expenditure despite the Covid-19 pandemic. Hence despite the unprecedented conditions during the financial year no use had to be made of the organisations initial reserves available at the start of the financial year.

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Trustees' Report (incorporating The Directors' Report)

Policy on reserves

The organisation has a financial procedures policy which was formally adopted by trustees on the 19 October 2015 and amended in June 2016. This document includes the policy on reserves. This is given here.

- a) Charity law requires any income received by a charity to be spent within a reasonable period of receipt.
- b) The Charity will keep a working financial balance equal to approximately one month's operating costs within the current account.
- c) Trustees will be able to justify the holding of any surplus income above this as reserves.
- d) Reserves will be that part of the charity's unrestricted income funds that is freely available to spend.
- e) The level of reserves held throughout the year will be monitored through the year and kept under review to ensure it meets a charity's changing needs and circumstances.
- f) The Charity will aim to ensure that it builds sufficient reserves to ensure it can continue to operate and maintain its financial commitments for a six-month period without income.
- g) This period of time is deemed long enough for alternative sources of funding to be investigated.
- h) The reserves will cover staffing and running costs for the six-month period as well as outstanding leases and commitments due by the charity if it were wound up after this six-month period.
- i) Trustees will review the amount held within reserves and the charities financial commitments under this reserves policy on a regular basis.
- j) This reserves policy will be set out in the trustees' annual report.

At the end of the accounting period the organisation had £234,227 in reserves including a ring fenced grant of £9,889 for the Leek project.

As per the above policy the organisation continues to aim to have 6 months operating and closedown costs in reserve assuming no income. The exact amount of this would depend on a number of factors but is likely to be over £115,000, depending on the model used and the time of year it occurred (Figures correct as of July 2021).

In addition to allowing for the closedown contingencies the reserves also allow the organisation to manage annual fluctuations in income as referral rates change.

As of the end of the accounting period the organisation had £224,211 in free reserves. As per the above policy the organisation continues to aim to have 6 months operating and closedown costs in reserve which equates to approximately £124,548. In addition to allowing for the closedown contingencies the reserves also allow the organisation to manage annual fluctuations in income as referral rates change.

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Trustees' Report (incorporating The Directors' Report)

Risks

New Directions Support keeps a register of strategic risks along with control measures, and the organisation's strategic planning allows control of potential risks. Internal control risks are minimised by the implementation of financial procedures under the organisation's financial policy, and the organisation has formalised health and safety, whistleblowing and safeguarding policies which all staff are obliged to follow.

The organisation has a process of operational risk assessments for both environmental and service user-specific hazards, and all staff are required to confirm their understanding of, and compliance with, the control measures. All risk assessments are reviewed regularly. The organisation has a policy for dealing with serious incidents which includes a requirement to inform the Chair of Trustees at the time. These are then reported on at the next trustees board meeting. Accidents are recorded as per health and safety legislation are reported to the board of trustees, along with any subsequent actions.

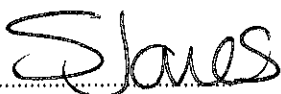
Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Small company statement

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

The annual report was approved by the trustees of the charity on ...10/12/21 and signed on its behalf by:



.....
Sara Jones
Trustee

New Directions Support

Independent Examiner's Report to the trustees of New Directions Support ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

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 New Directions Support 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of CIMA, 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 New Directions Support 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.



.....
Daryl Denson ACMA

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New Directions Support

Independent Examiner's Report to the trustees of New Directions Support ("the Company")

Date: 15/12/2021

New Directions Support

Statement of Financial Activities for the Year Ended 31 July 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	26,827	475	27,302
Charitable activities	4	236,876	-	236,876
Investment income	5	130	-	130
Total income		<u>263,833</u>	<u>475</u>	<u>264,308</u>
Expenditure on:				
Charitable activities	6	<u>(231,630)</u>	<u>(228)</u>	<u>(231,858)</u>
Total expenditure		<u>(231,630)</u>	<u>(228)</u>	<u>(231,858)</u>
Net income		<u>32,203</u>	<u>247</u>	<u>32,450</u>
Net movement in funds		32,203	247	32,450
Reconciliation of funds				
Total funds brought forward		<u>191,888</u>	<u>9,889</u>	<u>201,777</u>
Total funds carried forward	14	<u>224,091</u>	<u>10,136</u>	<u>234,227</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	20,623	9,889	30,512
Charitable activities	4	261,503	-	261,503
Investment income	5	911	-	911
Total income		<u>283,037</u>	<u>9,889</u>	<u>292,926</u>
Expenditure on:				
Charitable activities	6	<u>(249,517)</u>	<u>-</u>	<u>(249,517)</u>
Total expenditure		<u>(249,517)</u>	<u>-</u>	<u>(249,517)</u>
Net income		<u>33,520</u>	<u>9,889</u>	<u>43,409</u>
Net movement in funds		33,520	9,889	43,409
Reconciliation of funds				
Total funds brought forward		<u>158,368</u>	<u>-</u>	<u>158,368</u>
Total funds carried forward	14	<u>191,888</u>	<u>9,889</u>	<u>201,777</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 14.

The notes on pages 17 to 27 form an integral part of these financial statements.

New Directions Support
(Registration number: 08617386)
Balance Sheet as at 31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	1,708	2,277
Current assets			
Debtors	11	24,741	22,683
Cash at bank and in hand	12	<u>210,477</u>	<u>179,874</u>
		235,218	202,557
Creditors: Amounts falling due within one year	13	<u>(2,699)</u>	<u>(3,057)</u>
Net current assets		<u>232,519</u>	<u>199,500</u>
Net assets		<u>234,227</u>	<u>201,777</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	10,136	9,889
Unrestricted income funds			
Unrestricted funds		<u>224,091</u>	<u>191,888</u>
Total funds	14	<u>234,227</u>	<u>201,777</u>

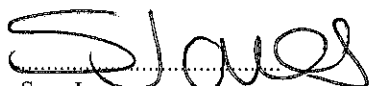
For the financial year ending 31 July 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 15 to 27 were approved by the trustees, and authorised for issue on 10/12/21, and signed on their behalf by:


Sara Jones
Trustee

The notes on pages 17 to 27 form an integral part of these financial statements.

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2021

1 Charity status

The charity is a charity limited by guarantee registered in England and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Directions Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Interest on bank deposits is recognised in the period in which it is earned.

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	20% Straight Line

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2021

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	1,302	-	1,302
Grants, including capital grants;			
Government grants	25,525	475	26,000
	<u>26,827</u>	<u>475</u>	<u>27,302</u>

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2021

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations from individuals	3,893	-	3,893
Grants, including capital grants;			
Government grants	16,730	-	16,730
Grants from other charities	-	9,889	9,889
	<u>20,623</u>	<u>9,889</u>	<u>30,512</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2021 £
Provision of services	<u>236,876</u>	<u>236,876</u>

	Unrestricted funds General £	Total 2020 £
Provision of services	<u>261,503</u>	<u>261,503</u>

5 Investment income

	Unrestricted funds General £	Total 2021 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>130</u>	<u>130</u>
	<u>130</u>	<u>130</u>

	Unrestricted funds General £	Total 2020 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>911</u>	<u>911</u>
	<u>911</u>	<u>911</u>

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2021

6 Expenditure on charitable activities

	Activity undertaken directly £	2021 £
Salaries	171,351	171,351
Employers NI	5,020	5,020
Travel and general expenses	3,920	3,920
Training	1,165	1,165
Accounts preparation & independent examination	766	766
Insurance	848	848
Legal fees	513	513
Bank charges	93	93
DBS checks	306	306
Rent	30,581	30,581
Equipment purchases	1,474	1,474
Depreciation	569	569
Purchases	566	566
Telephone & IT	1,472	1,472
Printing, postage & stationery	332	332
Sundries	2,851	2,851
Bungalow	2,914	2,914
HR	4,392	4,392
Pensions	2,725	2,725
	<u>231,858</u>	<u>231,858</u>

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2021

	Activity undertaken directly £	2020 £
Salaries	186,352	186,352
Employers NI	6,423	6,423
Travel and general expenses	8,019	8,019
Training	829	829
External staff	245	245
Accounts preparation & independent examination	654	654
Insurance	851	851
Legal fees	663	663
Bank charges	90	90
DBS checks	78	78
Rent	23,550	23,550
Equipment purchases	1,675	1,675
Depreciation	569	569
Purchases	1,685	1,685
Telephone & IT	1,319	1,319
Printing, postage & stationery	555	555
Publicity	162	162
Room hire	709	709
Sundries	1,666	1,666
Bungalow	7,723	7,723
Occupational Health	9	9
HR	2,748	2,748
Pensions	2,943	2,943
	<u>249,517</u>	<u>249,517</u>

£231,630 (2020 - £249,517) of the above expenditure was attributable to unrestricted funds and £228 (2020 - £Nil) to restricted funds.

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2021

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	171,350	186,352
Social security costs	5,020	6,423
Pension costs	2,725	2,943
	<u>179,095</u>	<u>195,718</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	<u>8</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £45,396 (2020 - £53,391).

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2021

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 August 2020	2,846	2,846
At 31 July 2021	2,846	2,846
Depreciation		
At 1 August 2020	569	569
Charge for the year	569	569
At 31 July 2021	1,138	1,138
Net book value		
At 31 July 2021	1,708	1,708
At 31 July 2020	2,277	2,277

11 Debtors

	2021 £	2020 £
Trade debtors	22,799	20,701
Prepayments	1,942	1,982
	24,741	22,683

12 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	80,737	25
Cash at bank	129,740	179,849
	210,477	179,874

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2021

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	53	458
Other taxation and social security	1,353	1,315
Pension scheme creditor	525	571
Accruals	768	713
	<u>2,699</u>	<u>3,057</u>

14 Funds

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Balance at 31 July 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	191,888	263,833	(231,630)	224,091
Restricted funds				
Leek Project	9,889	-	-	9,889
Garden Project	-	475	(228)	247
Total restricted funds	<u>9,889</u>	<u>475</u>	<u>(228)</u>	<u>10,136</u>
Total funds	<u>201,777</u>	<u>264,308</u>	<u>(231,858)</u>	<u>234,227</u>
	Balance at 1 August 2019 £	Incoming resources £	Resources expended £	Balance at 31 July 2020 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	158,367	283,037	(249,516)	191,888
Restricted				
Leek Project	-	9,889	-	9,889
Total funds	<u>158,367</u>	<u>292,926</u>	<u>(249,516)</u>	<u>201,777</u>

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2021

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2021 £
Tangible fixed assets	1,708	-	1,708
Current assets	225,082	10,136	235,218
Current liabilities	(2,699)	-	(2,699)
Total net assets	<u>224,091</u>	<u>10,136</u>	<u>234,227</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2020 £
Tangible fixed assets	2,277	-	2,277
Current assets	192,668	9,889	202,557
Current liabilities	(3,057)	-	(3,057)
Total net assets	<u>191,888</u>	<u>9,889</u>	<u>201,777</u>

16 Related party transactions

There were no related party transactions in the year.