

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 2022

Daryl Denson ACMA
VAST
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New Directions Support

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New Directions Support

Reference and Administrative Details

Trustees	Sara Jones, Chair Jerry Stokes Denise Tolson Derek Follows Julie Yates Alice Lord
Senior Management / Leadership Team	Jill Aldridge, Chief Officer Jennie Stockley, Operations Manager
Registered Office	Stafford Education & Enterprise Park Weston Road Stafford ST18 0BF 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 2022.

New Directions Support commenced operations on 3 December 2013 and is now in its 9th 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 2021 to 31 July 2022. It therefore covers the period when the organisation still had to continue to react to the effects of Covid-19.

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. Otherwise service users may self-fund.

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 quarterly meetings either virtually or face to face. All meetings were minuted.

At the end of the period there was a change to the trustee structure as the Vice Chair, Ms Eleanor Chumley-Roberts resigned in March 2022. This means that there are now 6 numbered trustees on the board whilst the organisation seeks to recruit further members. Trustees are encouraged to visit the service and attend 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 2021 where all trustees were re-elected to the board.

The trustees remuneration sub-committee met in January 2022 to agree the pay rates for staff.

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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.

During this period there has been an unsuccessful recruitment process in place to gain more trustees and the process remains ongoing.

Organisational Structure and Management

During the period, the organisational management and finance staffing structure has not changed. Jill Aldridge remains as the Chief Officer and is supported by an operations manager. Management is supported by a Finance and Administration Officer part time (16.5hrs) and a Service Co-ordinator. The remainder of the contracted staff work as support workers. The organisation also employs a part time cleaner (4 hrs) At the end of July 2021, the organisation had 244.5 support hours each week. In total at the end of the period there were 15 permanent staff including the cleaner 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

The Village

During the accounting period, New Directions Support has moved premises. The venue at Eastgate street was subject to disruption due to a neighbouring property having extensive refurbishments. This meant that the access for the premises would be taken away leaving it unsuitable to use as a venue for the organisation. In February 2022 a contract was signed at a venue owned by The New Beacon Group at Weston Rd in Stafford. Still wanting to be a part of a community, the new venue offered excellent facilities which include meeting rooms an onsite cafeteria, theatre space and free parking for all staff. The Head Office relocated and the organisation has a large ground floor arts studio and a third floor, smaller room known as the project zone.

The Life Skills Centre

New Directions Support continues to make good use of the Life Skills Centre, which is situated on the same grounds as the new Head Office. Being based here has allowed the organisation to widen its offer to individuals in order to continue to meet more diverse individual needs and outcomes. It also provides a dedicated resource for independent living skills with a fully fitted kitchen, teaching area, outdoor workshop and gardens.

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Key Developments

Strategic Developments prior to the Covid-19 Pandemic.

Although the Covid-19 pandemic had an impact during the financial period there were also a number of other strategic developments during this period 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 2021 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 52% of income. Hence the contractual basis by which the County Council purchases services is key to the operating model of New Directions. The remaining service users are self-funded. 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 2020. The position of this new proposed development was implemented from July 29th 2021 and is now live. The prices that are set for new service users who come through the new system are banded into low, medium and high. The medium band being more or less in line with the prices set by New Directions Support. The high band also falls in line with the prices New Directions Support sets for 1:1 support. It is not financially viable to bid for individuals on low banding unless the family agree to top up the fund. In addition to the new system, the County Council increased the amount they pay to families who receive direct payments by 6.24%. New Directions Support have not increased prices for seven years, so it was decided to increase the daily cost to all by 6.24%. This increase came into force in May 2022.

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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 lottery fund agreed to extend the grant until April 2022.

Research into the need of the Leek project resumed during this period and it was determined after speaking with the adult learning disability team and local organisations that there was no longer a need for further services in Leek at the present time. Therefore, the lottery grant previously awarded was paid back in full (£9,889).

Supported Placement Pilot Scheme

At New Directions Support, the adults who use the service are assessed prior to joining. It is assumed that they are eligible for day opportunities support and not recognised as individuals who can go out to work. However, some individuals do state that they want to contribute to the work force and are capable, if given the correct support. There is a lack of funding for this type of support and individuals would usually be referred to the DWP. As this is something New Directions Support is interested in exploring but currently does not receive 1:1 funding for potential individuals, a bid was put into the National Lottery Fund and the organisation was awarded a Grant of £9,885. This was awarded in April 2022 and has to be spent in 12 months. This fund will largely be spent on staffing costs to support the individuals taking part. Part of the scheme intends to identify 3 service users who are interested in work and also to find suitable work placements. The service user will be fully supported for one day per week in the placement for up to six months. During this period of time the individual will gain skills, experience and confidence to hopefully move on to voluntary or paid work in the future. Thus, being less of a financial commitment to the local authority. If the pilot scheme is successful there is a possibility that the Local Authority will fund similar schemes in the future. At the end of the accounting period 2 service users wish to join the scheme and 1 workplace is confirmed.

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Together Active Fund

New Directions Support offers many activities in order to promote health, fitness and wellbeing. The organisation has been awarded a grant from the Together Active Fund through the National Lottery. This was awarded in June 2022 and is to be spent on extra sports activities such as cycling, gym use, sports hall hire, swimming and instructed classes. The awarded fund is £1035.

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.

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

The financial period August 1st 2021 to July 31st 2022 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 was able to offer all service users a building-based services. This is made possible by putting screens in place, good ventilation and enhanced hand hygiene. Rooms were made bigger to accommodate more service users and then in February 2022 the move to new premises afforded even larger rooms. HEPA filters were purchased for each room. Service users now are brought in and taken home again by staff, as transport is offered to all who require it. 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 advice was followed regarding infection prevention measures as advised by the NHS and the DHSC. During this period, staff tested for Covid-19 daily until the advice was to test twice weekly only. New Directions Support continue to offer service users tests. All test results are recorded.

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Internal Developments

Despite 2021-2022 being affected 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

At the start of the accounting period, New Directions Support provided services for 45 people. At the end of the accounting period the organisation supported 42 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 20 (up 1 from the last accounting period) people and 689 hours of service-delivery Monday to Friday (74 hours up from the last accounting period) This is due to offering an extra session on Thursdays for existing service users who could not attend the active day so a new session for independent living skills opened to widen the offer.

Quality Assurance

As part of ongoing quality assurance, New Directions Support 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 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 Support 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 resumed once a more normal service resumes.

The organisation is now actively looking for methods to obtain the feedback required from service users in order to measure quality now that a more normal service is offered.

Outcomes Monitoring

With a continued emphasis on the importance of individuals achieving outcomes by the County Council, New Directions Support recognises 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 previously been difficult to achieve during the pandemic and its restrictions. However, during this accounting period we have established annual reviews with parents and carers where outcomes are set. The reviews have been carried out either virtually or face to face by the operations manager and the reporting system is underway. All staff are involved in monitoring the progression of individuals within sessions so that the organisation can report on the outcomes that are met or not met. This remains one of the key quality measures for the organisation.

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Achievements and performance

Achievements

The achievements during the year have to be taken in the context of the present Covid-19 restrictions and the need to provide adjustments to the building-based service. Circumstances meant that during this period there were staff pressures due to Covid infections and the need to isolate. This resulted in sometimes lower staff numbers but the organisation was still able to offer a full service in a meaningful and safe way. The service and its users were still risk assessed in order to minimise the spread of the virus. It has been a testimony to all staff and service users that they have responded in adaptable and resilient ways. Sessions have been adapted to ensure minimal social contact and available outdoor space has been utilised as much as possible. 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 accounting period, the move to the new premises was met with excitement from the staff and service users. The facilities, larger rooms and new sessions have given the service a refreshed new outlook which was celebrated at an Invitation only open day held on August 5th 2022. The guest of honour was the Stafford Town Crier who also revealed the organisations new logo and website.

Community Links

In the first half of the accounting period, restrictions were still in place due to Covid-19 and access to the community was restricted due to the vulnerability of the service users. A key focus of the organisation is always to be present in the community and build positive relationships within it. Prior to the Covid-19 pandemic good relationships were formed and the use of community venues was seen on a weekly basis. These include 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, during tighter restrictions due to Covid-19 these venues were not accessible for the organisations service users. During the second half of this period, restrictions relaxed and the organisation moved to their new premises. The new premises has a strong community feel with students from the local college studying there, the local police force train on site and many other organisations have welcomed New Directions Support into the community. There is an onsite cafeteria where staff and service users can socialise and buy their own lunch. NDS also has subsidised access to the landlord’s sports centre and its facilities.

In-House Resources

As a charity, the organisation does not look to make a profit and any excess income over expenditure is then able to be diverted into resources during the financial period. During 2021/2022 New Directions Support made small capital purchases to supplement existing resources. Two laptops were purchased to enhance the technology and project sessions. With the help of a grant to the organisation from The Screwfix Foundation, New Directions Support was able to refurbish the old and unsafe patio at the life skills centre. The work was carried out over the winter of 2021/2022 and it now has a flat patio, ramps and a safety fence around. This will widen the offer because the centre now has a fully accessible garden for wheelchair users whereas prior to this, access was very limited. During the year a number of excellent pieces of art have been produced in the studio under

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the guidance of talented staff. These have continued to be of extremely high quality and now situated in the new 'Arts Studio'. The group has enjoyed producing some very large art installations to adorn the walls of their new space. This room also is used for drama, dance and movement. During the first half of the period, the workshop continued to be a popular resource at New Directions Support. This multi-functional space continued to be a hub of creation and the base for the technology and design 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. Since the organisation has moved premises, the group occupies a third-floor room which has been named 'The Project Zone'. The technology and design groups use this room and also the project 6 group calls it home. The achievements are many but the Jubilee party held in May 2022 was an excellent example of how the groups came together to plan, prepare and host this wonderful event. This was held at the newly refurbished garden at the Life Skills Centre.

The Life Skills Centre, which was commissioned in early 2019, has also proved to be extremely useful. The cookery sessions continue and the group has explored many foods. 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. Users have continued to develop confidence, knowledge and new skills. The centre now opens on a Thursday due to demand

and the new group learns about nutrition, health and safety and horticulture. One of the most popular sessions is the 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 understanding materials, costs and sustainability. The group has turned some old items into things that could be bought in any boutique shop. Parents, carers and friends have made small donations for items to cover the cost of materials.

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Student Links

New Directions Support was able to offer student placements after being unable to in the previous year which was a shame as it is so important to young people from both further and higher education institutions. However, 6 students were welcomed back in a safe way in the Autumn of 2022. This is a valuable scheme and New Directions Support finds 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. The students were happy to take part in the organisation's twice weekly lateral flow testing during their placements.

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. During the pandemic these meetings could not be held but in the second half of the period we resumed the coffee mornings and welcomed back parents and carers. The discussion and reporting of the new County Council pay structure was invaluable to carers and parents who often seek advice in these matters. During this period all carers received update letters from the Chief Officer which included any new information regarding Covid-19 and its restrictions. Also, quarterly newsletters were sent out with news and photos of activities at New Directions support. Close contact was maintained with all carers over the period of the pandemic via phone, email and social media. A Carers Survey was sent out and completed during this period.

Professional Relationships

New Directions Support joined The Chambers of Commerce in June 2022. They offer access to HR, legal, tax and health and safety support to all of its members. There are other benefits, including health and wellbeing support which will aid the organisation and its staff.

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.

The British Red Cross trained three members of New Directions Support staff and they now hold a First Aid at Work Certificate, valid for 3 years.

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Financial review

The following are of note in respect of the accounts for the period August 1st 2021 to July 31st 2022.

Income

During this financial period and the Covid-19 pandemic Staffordshire County Council maintained its normal level of funding for all service users with support packages. The 2021/2022 income was strengthened by £17,000 income received from the Governments Infection Prevention Grant, and another £16,188.83 received from other grants and donations. Although an unused ring-fenced lottery grant had to be paid back during this period for the sum of £9,889. This resulted in the income for the period being £298,391 which is an increase of 11.7% against the budgetd £264,749.

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 74% of turnover.

The organisation did incur extra costs in responding to the Covid-19 pandemic including the procurement of PPE and extra cleaning materials but these were offset against the Infection prevention grants awarded.

This led to a final expenditure for the organisation of £283,538 against a predicted spend of some £276,976 (a increase of 2%).

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 restrictions. Hence, despite the unprecedented conditions during the financial year, no use had to be made of the organisation's initial reserves available at the start of the financial year.

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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 £247,286 in free reserves.

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 2022).

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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Risks

New Directions Support keeps a register of strategic risks along with control measures, and the organisations 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 7/12/2022 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 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 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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Date: 09/01/2023

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Statement of Financial Activities for the Year Ended 31 July 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	29,127	(5,489)	23,638
Charitable activities	4	273,975	-	273,975
Investment income	5	778	-	778
Total income		<u>303,880</u>	<u>(5,489)</u>	<u>298,391</u>
Expenditure on:				
Charitable activities	6	<u>(280,685)</u>	<u>(2,853)</u>	<u>(283,538)</u>
Total expenditure		<u>(280,685)</u>	<u>(2,853)</u>	<u>(283,538)</u>
Net income/(expenditure)		<u>23,195</u>	<u>(8,342)</u>	<u>14,853</u>
Net movement in funds		23,195	(8,342)	14,853
Reconciliation of funds				
Total funds brought forward		<u>224,091</u>	<u>10,136</u>	<u>234,227</u>
Total funds carried forward	15	<u>247,286</u>	<u>1,794</u>	<u>249,080</u>
	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	15	<u>224,091</u>	<u>10,136</u>	<u>234,227</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 15.

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 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	2,479	1,708
Current assets			
Debtors	12	4,407	24,741
Cash at bank and in hand	13	244,763	210,477
		249,170	235,218
Creditors: Amounts falling due within one year	14	(2,569)	(2,699)
Net current assets		246,601	232,519
Net assets		249,080	234,227
Funds of the charity:			
Restricted income funds			
Restricted funds	15	1,794	10,136
Unrestricted income funds			
Unrestricted funds		247,286	224,091
Total funds	15	249,080	234,227

For the financial year ending 31 July 2022 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 4.10.2023 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 2022

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 2022

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 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
Furniture and fittings	20% Straight Line

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2022

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 2022

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 2022 £
Donations and legacies;			
Donations from individuals	1,207	-	1,207
Grants, including capital grants;			
Government grants	27,920	(9,889)	18,031
Grants from other charities	-	4,400	4,400
	<u>29,127</u>	<u>(5,489)</u>	<u>23,638</u>

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2022

	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	-	25,525
Grants from companies	-	475	475
	<u>26,827</u>	<u>475</u>	<u>27,302</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £
Provision of services	<u>273,975</u>	<u>273,975</u>

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

5 Investment income

	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>778</u>	<u>778</u>
	<u>778</u>	<u>778</u>

	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>

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2022

6 Expenditure on charitable activities

	Activity undertaken directly £	2022 £
Salaries	201,495	201,495
Employers NI	7,567	7,567
Travel and general expenses	11,365	11,365
Training	2,924	2,924
Gas	594	594
Repairs and renewals	1,431	1,431
Accounts preparation & independent examination	886	886
Insurance	891	891
Legal fees	1,858	1,858
Bank charges	90	90
DBS checks	561	561
Rent	26,751	26,751
Depreciation	904	904
Purchases	3,342	3,342
Printing, postage & stationery	586	586
Publicity	50	50
Room hire	510	510
Sundries	5,198	5,198
Bungalow	9,165	9,165
Computers and software	2,171	2,171
HR	1,872	1,872
Pensions	3,327	3,327
	<u>283,538</u>	<u>283,538</u>

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2022

	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>

£270,796 (2021 - £231,630) of the above expenditure was attributable to unrestricted funds and £12,742 (2021 - £228) to restricted funds.

7 Government grants

The company received £17,000 from SOT CC for the Government Infection Prevention Grant
£9,885 from the National Lottery for Supported placement pilot scheme.

£1,035 from Together Funding from the National Lottery

£9,889 was refunded to the National Lottery.

The amount of grants recognised in the financial statements was £18,031 (2021 - £25,525).

8 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 2022

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	201,495	171,350
Social security costs	7,567	5,020
Pension costs	3,327	2,725
	<u>212,389</u>	<u>179,095</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:

	2022 No	2021 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 £59,475 (2021 - £45,396).

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2022

10 Taxation

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

11 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 August 2021	-	2,846	2,846
Additions	1,675	-	1,675
At 31 July 2022	1,675	2,846	4,521
Depreciation			
At 1 August 2021	-	1,138	1,138
Charge for the year	335	569	904
At 31 July 2022	335	1,707	2,042
Net book value			
At 31 July 2022	1,340	1,139	2,479
At 31 July 2021	-	1,708	1,708

12 Debtors

	2022 £	2021 £
Trade debtors	2,392	22,799
Prepayments	2,015	1,942
	4,407	24,741

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	179,469	80,737
Cash at bank	65,294	129,740
	244,763	210,477

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	49	53
Other taxation and social security	1,209	1,353
Pension scheme creditor	627	525
Accruals	684	768
	<u>2,569</u>	<u>2,699</u>

15 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	224,091	303,880	(280,685)	247,286
Restricted funds				
Leek Project	9,889	(9,889)	-	-
Garden Project	247	4,400	(2,853)	1,794
Total restricted funds	<u>10,136</u>	<u>(5,489)</u>	<u>(2,853)</u>	<u>1,794</u>
Total funds	<u>234,227</u>	<u>298,391</u>	<u>(283,538)</u>	<u>249,080</u>
	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				
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>

The specific purposes for which the funds are to be applied are as follows:

£4,400 was received from Screwfix Foundation for the refurbishment of the old patio at the life skills centre.

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2022

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2022 £
Tangible fixed assets	2,479	-	2,479
Current assets	247,376	1,794	249,170
Current liabilities	(2,569)	-	(2,569)
Total net assets	<u>247,286</u>	<u>1,794</u>	<u>249,080</u>
	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>

17 Related party transactions

There were no related party transactions in the year.