

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 2023

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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
Company Registration Number	The charity is incorporated in England and Wales. 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 2023.

New Directions Support commenced operations on 3 December 2013 and is now in its 10th 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 2022 to 31 July 2023. It therefore covers the period when the organisation still had to continue to react to the effects of Covid-19 although in a less restrictive way.

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.

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 or their carer who meets the eligibility criteria and lives within Stafford and the surrounding area. Otherwise, service users may self-fund.

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.

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Trustees' Report (incorporating The Directors' Report)

Governance

During the accounting period the Charity continued with a prominent 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 no change to the trustees. This means that there are still 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. 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 2022 where all trustees were re-elected to the board.

The trustees remuneration sub-committee met in October 2022 rather than January 2023. This was in response to the Real Living Wage being increased earlier than the usual month of April by 10.1%. It was agreed to uplift all staff salaries by this amount.

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 on-going recruitment process in place to gain more trustees, however the charity has been unable to attract any new trustees.

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Trustees' Report (incorporating The Directors' Report)

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 either on fixed hour contracts or in the capacity of bank staff. The organisation also employs a part time cleaner (3 hrs)

At the end of July 2023, the organisation had 267.75 support hours each week. In total at the end of the period there were 15 permanent staff including the cleaner and 3 bank staff.

New Directions Support joined Staffordshire Chambers of Commerce during the accounting year. This membership allows for access to their HR company, Quest. This arrangement ensures that the organisation continues to abide by employment law and good practice, and that managers benefit from sound employment advice. Quest offer advice on all HR issues, Health and safety, legal and Tax. This ensures that New Directions Support is kept well up to date with and legislation changes

Venues

The Village

During the accounting period New Directions Support continued to operate from its premises at Staffordshire Education & Enterprise Park in Stafford. The Head Office remains on the third floor but the other two rooms used for sessions were proving difficult to manage due to them being so far away from each other. Two new rooms were found and the sessions are now run from two large ground floor rooms with access to each other and a shared kitchen.

The Life Skills Centre

New Directions Support continues to make beneficial 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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Trustees' Report (Incorporating The Directors' Report)

External Developments

Staffordshire County Council: The Community Offer:

Around half of the service users attending New Directions Support in July 2023 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 53% 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 has not been financially viable to bid for individuals on low banding unless the family agree to top up the fund themselves.

During this accounting period Staffordshire County Council asked an independent body called 'People top' to conduct an exercise with all day opportunity providers to determine the genuine cost of running services and in addition recognising a fair cost of care that the local authority was willing to pay for services like New Directions Support. In April 2023, the local authority advised that they were still analysing the data provided but an uplift in cost was imminent. This date has been pushed back several times and the first proposal was not agreeable by service providers so was in effect, thrown out. As of the end of this accounting period no formal agreement has been offered and the commissioners are still to contact providers informing them of their next proposal.

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Trustees' Report (incorporating The Directors' Report)

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 had 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. Initially 1 person was a suitable candidate for this scheme and a supported work placement was found at a reputable marketing agency. The gentleman was supported by a member of New Directions Support staff to attend one day per week as a researcher. The gentleman made an exceptionally good impression and was soon offered another placement at a UK leading training school for hair and beauty, again as a researcher. In early 2023 the gentleman was then offered two part time, paid jobs with the placement providers where he now works unsupported. During this period, another gentleman was supported for 6 months at a childhood cancer charity as a lister. It was however determined that he would still require a lot of support in the workplace moving

forward but the experience has ensured the gentleman gained skills and confidence. Although the lottery fund granted an extension to continue with the scheme for six more months there was still money remaining for the scheme which had to be paid back in July 2023 to the sum of £3694.15.

A report will be sent to the Local Authority regarding the success of the scheme and will ask if they would fund further supported placements moving forward.

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 was to be spent on extra sports activities such as cycling, gym use, sports hall hire, swimming and instructed classes. The awarded fund is £1035. New Directions Support have used the money during the

accounting period on a variety of sports activities which has given service users an insight into activities they may not have taken part in previously

Donation from Stafford Rotary Club

Whilst displaying art in a local church, New Directions Support was approached by a representative of Stafford Rotary club who were interested in donating to the charity. A donation of £500 was then received on the condition that the chief officer gave a talk about the service and what the intention was regarding the £500. Prior to this it was recognised by management that there were some users of the service who were experiencing difficulties when communicating for several reasons. Therefore, research was done and it was found that assistive technology was proving beneficial for people with communication difficulties and certain devices were available. The donation would be used to purchase a device which would assist a member of staff who is now dedicated solely to use communication aids and techniques with service users to help with communication.

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Trustees' Report (incorporating The Directors' Report)

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. Even more carers and parents are using emails for invoices and receipts. Those who still wish to receive hard copies are still doing so but rather than using postage they are given directly to service users to take home which has reduced

the carbon footprint greater still. Service users still bring in refillable bottles for refreshments and plastic waste is used in sessions to make use of the materials. The "Upcycle" session has continued to raise awareness and educate families and staff of the benefits of re-using items. Local products are also sourced throughout the organisation in order to reduce the carbon footprint.

The premises that New Directions Support occupy had a poor recycling policy but recently they have improved their policy and have put things in place which allows all tenants to recycle and be more environmentally friendly.

Strategic Plan

New Directions Support had not written a formal Strategic plan since 2015. The management and board of trustees held a meeting in May 2023 to look at the development of the organisation moving forward. A new strategic plan was agreed upon and drawn up with a focused, achievable direction in place. The intention is to maintain the reputation of the organisation whilst still offering a professional, quality and affordable service for the people of Stafford and the surrounding areas. Also, exploring the possibility of meeting any needs which are not currently being met.

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

The financial period August 1st 2022 to July 31st 2023 was still being affected by the events of the Covid 19 global pandemic. The first half of the accounting period still required staff testing and the use of face masks for staff and service users, although this was no longer mandatory. During the second half of the accounting period all restrictions for covid 19 were lifted and now tests must be done for diagnosis purposes only for those who are

immunosuppressant or extremely vulnerable. Service users falling into that category who attend New Directions Support is very minimal and there are now no negative impacts of restrictions on the service.

However, the service still promotes good hand hygiene and the usual infection prevention measures are still in place for all seasonal illnesses and ailments.

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Internal Developments

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 47 people. This shows a slight increase. This equates to an average daily attendance of 21 (up 1 from the last accounting period) people and 686.50 hours of service-delivery Monday to Friday (2.5 hours down from the last accounting period) This shows a stable service with minimal changes.

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.

During this accounting period, New Directions Support has a dedicated member of staff who is working with individuals to improve communication. The organisation has recently started supporting more non-verbal service users who will benefit from having this extra support. This will allow for a fairer and more clear service user survey as the service will have more tools and recourse to capture individuals' opinions and feedback.

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. During this accounting period we have continued with annual reviews with parents and carers where outcomes are set. The reviews have been conducted either virtually or face to face by the operations manager. 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

During this accounting period staffing recruitment and retention has proven challenging. However, at the end of this period that staffing numbers are sufficient and now with 3 bank staff employed it allows for easier staff annual leave. Staffing illnesses and long-term medical leave has also been a challenge but due to flexibility and staff resilience the organisation has been able to continue to operate safely and able to offer the quality service. The continuity of quality, well planned and meaningful sessions has been achieved and there has been positive feedback from parents, carers and service users, concerning the management of the new way of working from all parents and carers. During the second accounting period it was decided that the two main rooms in the main building were too far apart and this was causing a few logistical issues. In June 2023 two new ground floor rooms

in the same building were found which are opposite each other and have direct access to a shared kitchen. Staff and service users have welcomed this as it allows more time in sessions and less time wasted moving from one room to another. The upstairs office remains in the same room along with The Life Skills centre which is still located on the site

Community Links

A key focus of the organisation is always to be present in the community and build positive relationships within it. With the restrictions for Covid-19 being relaxed and then completely lifted in the second half of this accounting period it has allowed for the service to be able to go out and into the community more freely. During this period, the organisation has visited the local sport centre during the winter months to take part in several activities including softball, football, netball and badminton. Also, two trips took place to Stone leisure centre where the groups hired the use of a swimming pool for an hour. There has also been visits to the local shops where individuals are supported to buy their own lunch or source ingredients for the cooking sessions. Some other visits have been to Lapworth Geology Museum in Birmingham which followed on from a study of fossils by the worldwide. Another visit was to Cosford RAF museum which has always been a favourite location and after three years it was nice to see the groups back and enjoying the attractions.

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 2022/2023 New Directions Support made small capital spends to supplement existing resources. Also, an open day to celebrate the move to new premises and the launch of the new website and logo was paid for out of the capital spends. The recent move to the ground

floor rooms meant that the organisation was offered a State-of-the-art Smartboard as it was already located in one of the spaces. This was secured for £500, meaning that New Directions Support now has 3 smartboards so that each room can benefit from them. 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 after

some collaborative work with the Autistic Society it was decided that a donation of one of the art installations created by the art group would be donated and now adorns the reception space at the society's primary office. With fresh staff joining the organisation comes enthusiasm, innovative ideas and new skills. This has allowed for different sessions including 'Worldwise'. The aim of this group is to explore our planet and the effect we have on it. Recycling, nature, weather, culture, faiths and history are all covered.

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 where individuals can learn about nutrition, health and

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safety and horticulture. Still the most popular session is Upcycling 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.

Student Links

New Directions Support likes to offer placements from students who are studying at college or university, especially if it is a health and social care course. This is a valuable scheme to be involved in as it gives and insight into the type of work support workers are involved in at services like New Directions Support. Unfortunately, due to the service moving to newer premises it has been difficult for students to travel to as there is not a direct bus route for some. However, the organisation gave a placement to a school student as part of their work experience. The placement was for a week and it was so successful that the student will attend on a voluntary basis during school holidays.

Carers Links

New Directions Support holds coffee mornings approximately every 6 weeks. This is an opportunity for parents and carers to come together and discuss any issues they may have or ideas for the service. This is also a good opportunity to pass on any information regarding funding, legislation or operational changes. Often speakers and other professionals are invited to these sessions who offered advice to parents and carers if needed. Other effective communication is maintained with all carers by means of quarterly newsletters and letters sent out by the Chief Officer. The annual carers survey was sent out and completed during this period.

Professional Relationships

New Directions Support are members of The Chambers of Commerce who offer access to HR, legal, tax and health and safety support to all 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 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.

The organisation has renewed their membership with SCARP who are an independent body who represent care services in Staffordshire.

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.

Two senior staff are now trained as fire wardens. Three key staff are now qualified first aiders.

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Financial review

The following are of note in respect of the accounts for the period August 1st 2022 to July 31st 2023.

Income

During this financial period Staffordshire County Council maintained its normal level of funding for all service users with support packages which accounted for 52% of service users, 46% being self-funders and 2% funded by the NHS.

During this period, a grant was still being used which was awarded from the National Lottery. This was ring-fenced for a scheme to offer supported work placements. After the scheme ended there was a surplus of £3694.15 which has been refunded to the National Lottery.

A donation of £500 was given to the organisation by Stafford Rotary Club. This is as yet unspent and will be carried over to the next financial accounting period.

This resulted in the income for the period being £359,730 (2022 £298,391) which is an increase of 14.40% against the budgeted £314,165.

Expenditure

Individual expenditure groups continue to be monitored monthly 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 71% of turnover.

This led to a final expenditure for the organisation of £311,274 (2022 £283,538) against a predicted spend of some £314,164 (a reduction of 7.4%).

Overall, over the 12-month period, the organisation continued to see a sustainable financial performance with an excess of income over expenditure. 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 charity's 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 £297,536 (2022:£249,080) in free reserves including a ring-fenced donation of £500 from the Rotary Club.

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 £160,000, depending on the model used and the time of year it occurred (Figures correct as of July 2023).

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 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 13/9/2022 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 2023.

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.

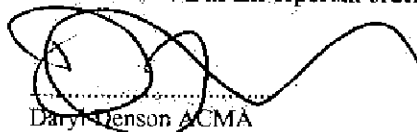
Independent examiner's statement

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 Genson ACMA

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Date: 14/12/2023

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Statement of Financial Activities for the Year Ended 31 July 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	698	-	698
Charitable activities	4	355,682	-	355,682
Investment income	5	3,350	-	3,350
Total income		<u>359,730</u>	<u>-</u>	<u>359,730</u>
Expenditure on:				
Charitable activities	6	<u>(300,674)</u>	<u>(10,634)</u>	<u>(311,308)</u>
Total expenditure		<u>(300,674)</u>	<u>(10,634)</u>	<u>(311,308)</u>
Net income/(expenditure)		59,056	(10,634)	48,422
Transfers between funds		<u>(10,920)</u>	<u>10,920</u>	<u>-</u>
Net movement in funds		48,136	286	48,422
Reconciliation of funds				
Total funds brought forward		<u>247,286</u>	<u>1,794</u>	<u>249,080</u>
Total funds carried forward	15	<u>295,422</u>	<u>2,080</u>	<u>297,502</u>
	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)		23,195	(8,342)	14,853
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>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 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 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,575	2,479
Current assets			
Debtors	12	32,181	4,407
Cash at bank and in hand	13	<u>267,367</u>	<u>244,763</u>
		299,548	249,170
Creditors: Amounts falling due within one year	14	<u>(3,621)</u>	<u>(2,569)</u>
Net current assets		<u>295,927</u>	<u>246,601</u>
Net assets		<u>297,502</u>	<u>249,080</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	2,080	1,794
Unrestricted income funds			
Unrestricted funds		<u>295,422</u>	<u>247,286</u>
Total funds	15	<u>297,502</u>	<u>249,080</u>

For the financial year ending 31 July 2023 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.

The financial statements on pages 15 to 27 were approved by the trustees, and authorised for issue on 31/10/23 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 2023

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 2023

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 2023

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 2023

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 £	Total 2023 £	
Donations and legacies;			
Donations from individuals	698	698	
	<u>698</u>	<u>698</u>	
	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 2023

4. Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Provision of services	355,682	355,682
	<u>355,682</u>	<u>355,682</u>
	Unrestricted funds General £	Total 2022 £
Provision of services	273,975	273,975
	<u>273,975</u>	<u>273,975</u>

5 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income; Interest receivable on bank deposits	3,350	3,350
	<u>3,350</u>	<u>3,350</u>
	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income; Interest receivable on bank deposits	778	778
	<u>778</u>	<u>778</u>

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2023

6 Expenditure on charitable activities

	Activity undertaken directly	2023
	£	£
Salaries	238,787	238,787
Employers NI	2,911	2,911
Travel and general expenses	11,438	11,438
Training	1,856	1,856
Gas	2,344	2,344
Accounts preparation & independent examination	718	718
Insurance	990	990
Legal fees	1,985	1,985
Bank charges	273	273
Rent	25,866	25,866
Equipment purchases	1,846	1,846
Depreciation	904	904
Printing, postage & stationery	658	658
Publicity	922	922
Room hire	162	162
Sundries	5,134	5,134
Bungalow	1,652	1,652
Computers and software	3,974	3,974
HR	539	539
Pensions	3,779	3,779
Projects	4,570	4,570
	<u>311,308</u>	<u>311,308</u>

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2023

	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>

£300,640 (2022 - £280,685) of the above expenditure was attributable to unrestricted funds and £10,634 (2022 - £2,853) to restricted funds.

7 Government grants

The company received nil (2022:£17,000) from SOT CC for the Government Infection Prevention Grant
Nil (2022:£9,885) from the National Lottery for Supported placement pilot scheme.
Nil (2022:£1,035) from Together Funding from the National Lottery.
£3,694 (2022:£9,889) was refunded to the National Lottery.
The amount of grants recognised in the financial statements was £- (2022 - £18,031).

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 2023

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	238,787	201,495
Social security costs	2,911	7,567
Pension costs	3,779	3,327
	<u>245,477</u>	<u>212,389</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:

	2023 No	2022 No
Employees	<u>15</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 £67,400 (2022 - £59,475).

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2023

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 2022	1,675	2,846	4,521
At 31 July 2023	1,675	2,846	4,521
Depreciation			
At 1 August 2022	335	1,707	2,042
Charge for the year	335	569	904
At 31 July 2023	670	2,276	2,946
Net book value			
At 31 July 2023	1,005	570	1,575
At 31 July 2022	1,340	1,139	2,479

12 Debtors

	2023 £	2022 £
Trade debtors	28,215	2,392
Prepayments	3,966	2,015
	<u>32,181</u>	<u>4,407</u>

13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	237,637	179,469
Cash at bank	29,730	65,294
	<u>267,367</u>	<u>244,763</u>

New Directions Support

Notes to the Financial Statements for the Year Ended 31 July 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	57	49
Other taxation and social security	1,984	1,209
Pension scheme creditor	896	627
Accruals	684	684
	<u>3,621</u>	<u>2,569</u>

15 Funds

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	247,286	359,730	(300,674)	(10,920)	295,422
Restricted funds					
Garden Project	1,794	-	(114)	-	1,680
Together Active	-	-	(635)	1,035	400
Lottery	-	-	(9,885)	9,885	-
Total restricted funds	<u>1,794</u>	<u>-</u>	<u>(10,634)</u>	<u>10,920</u>	<u>2,080</u>
Total funds	<u>249,080</u>	<u>359,730</u>	<u>(311,308)</u>	<u>-</u>	<u>297,502</u>

	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				
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>

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 2023

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2023 £
Tangible fixed assets	1,575	-	1,575
Current assets	297,434	2,080	299,514
Current liabilities	(3,587)	-	(3,587)
Total net assets	295,422	2,080	297,502

	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	247,286	1,794	249,080

17 Related party transactions

There were no related party transactions in the year.