

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 2024

Daryl Denson ACMA  
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## **New Directions Support**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 26

## **New Directions Support**

### **Reference and Administrative Details**

<b>Trustees</b>	Sara Jones, Chair Jerry Stokes Denise Tolson Derek Follows Julie Yates Alice Lord
<b>Senior Management / Leadership Team</b>	Jill Aldridge, Chief Officer Jennie Stockley, Operations Manager
<b>Registered Office</b>	Stafford Education & Enterprise Park Weston Road Stafford ST18 0BF  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	08617386
<b>Charity Registration Number</b>	1162393
<b>Bankers</b>	Santander 1 Market Square Stafford ST16 2JH
<b>Independent Examiner</b>	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 2024.

New Directions Support commenced operations on 3 December 2013 and is now in its 11th 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 2023 to 31 July 2024.

#### **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.

## **New Directions Support**

### **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 2023 where all trustees were re-elected to the board.

The trustees remuneration sub-committee met in January 2024. There was a discussion around the 10% rate increase imposed by 'The real Living wage' which New Directions Support have agreed to implement if financially viable. It was agreed that all support staff would have their salaries increased by the 10% but due to it being yet another high increase the service co-ordinator, Operations manager and Chief officer had an increase of £1.10 per hour which is the same increase the support staff had. Although a lesser rate than previous years it still enabled the salary structure to have clear differentials.

#### ***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.

## **New Directions Support**

### **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 2024, the organisation had 263.50 support hours each week. In total at the end of the period there were 14 permanent staff including the cleaner and 3 bank staff.

#### **Human Resources**

During this financial period there has been a lot of legislation changes to employment law. It was decided to consult HR Quest who New Directions Support have access to for any HR, health and safety, tax and legal advice. An overhaul and audit was carried out of all mandatory policies, employee handbook and staff contracts. At a cost of £1000 this was necessary to ensure company compliance and accuracy with the many policy changes.

#### **Venues**

##### **The Village (New Beacon Buildings)**

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 and the other two rooms used for sessions are working very well as they are large, well-lit and adaptable in order to facilitate a variety of different activities. The larger room which is used for 'the arts' has had an adjoining wall soundproofed by the landlords in order for the groups to enjoy, music, drama and dance without interrupting other tenants. The two ground floor rooms have a shared, well-equipped 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 other rooms at the village. 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. A recent scheme to redecorate the whole facility and add a sensory wall has enhanced the environment and has been a welcome focal point.

One of the unused rooms has now been dedicated to 'communication'. In here service users can spend 1:1 time with our newly employed communication ambassador. The outcome is to find new ways and resources to enable individuals to communicate more successfully, especially if they are non-verbal or find communication challenging.

## **New Directions Support**

### **Trustees' Report (incorporating The Directors' Report)**

#### **External Developments**

##### ***Staffordshire County Council: The Community Offer:***

Around three quarters of the service users attending New Directions Support in July 2024 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 77% 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 or funded by the NHS.

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.

The position of this new proposed development was implemented from July 29th 2021.

The prices are now set by the local authority for new service users who come through the system and are banded into low, medium and high. The process for banding individuals is carried out by the learning disability team.

Initially and during the consultation period with Stafford County Council, the commissioners said that people already using day opportunities and who were on direct payments would not be banded and funded accordingly. However, in March 2023 providers were informed that all individuals funded by the local authority would be subject to bandings and the relevant rates. This meant that all service users were subject to a face to face or desktop review to determine their level of need and banding category. Once this operation was complete bandings were sent through to providers. Despite some disagreements and queries all but one was resolved at New Directions Support. Payments should have reached parents and then New Directions Support in April 2023 but due to delays from Stafford County Council they did not get paid until November 2023. The arrears amount was also paid.

## **New Directions Support**

### **Trustees' Report (incorporating The Directors' Report)**

#### **Donations**

During this accounting period there were minimal donations. A donation of £150 was received from a fellow tenant who wanted to treat our service users to a trip out. This was spent on a trip to a garden centre with everyone enjoying drinks and cakes. There is still a small amount left.

#### **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. There is still £62 to carry over to the next financial year.

#### **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 ethical 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 educates 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.

Staff who are session leads and who plan for activities now use cloud-based software to produce and file plans which is visible to all staff via the smartboards in each room. This has had a massive impact and has reduced paper and ink since being implemented in the last half of this accounting period.

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.

There is a charity shop on-site and all staff are encouraged to seek out resources and items which can be obtained cheaply rather than buying brand new.



## **New Directions Support**

### **Trustees' Report (incorporating The Directors' Report)**

#### **Internal Developments**

The organisation continued to develop services and initiatives. Some of the key ones are highlighted below.

#### **Performance and Achievements**

##### **Performance: Attendance Statistics**

At the start of the accounting period, New Directions Support provided services for 47 people. At the end of the accounting period the organisation supported 45 people. This shows a slight decrease. This equates to an average daily attendance of 20 (down 1 from the last accounting period) people and 633.3 hours of service-delivery Monday to Friday (52.5 hours down from the last accounting period) This shows a service that as far as provision goes, is slightly reduced. There is a general consensus between all local service providers for day opportunities that there has been a real lack of referrals during this accounting period. This may be due to the new banding tool that assesses the needs of people with learning disabilities and some may now be seen as not eligible for services or may only be eligible for minimal hours of funding.

##### **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 has piloted a number of diverse ways to obtain meaningful feedback from users of the service involving face to face interviews. However, this was problematic for those with less communication abilities. 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 has now allowed for a fairer and more clear service user survey to be carried out which has resulted in some valuable responses and very positive 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.

## **New Directions Support**

### **Trustees' Report (incorporating The Directors' Report)**

#### **Achievements and performance**

##### **Achievements**

During this accounting period staffing recruitment and retention has improved from the challenges of the previous year and staff numbers are adequate and stable meaning that the organisation has been able to continue to operate safely and 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 and staff and how well the organisation provides for the person they care for.

New Directions Support have entered a few competitions this year and were very successful in being awarded a £50 cheque for the superb art entries into the annual Green Arts Festival.

The organisation was also invited to enter a competition to design a new logo for the Community Learning Disability Team. It was a proud moment when finding out that one of the service users actually won. The logo will be used by them and the winning service user received a prize of art supplies and a certificate. This new relationship with the CLDT has meant that New Directions Support are often approached to make art installations which is proudly put on display at the CLDT head office.

##### **Community Links**

A key focus of the organisation is always to be present in the community and build positive relationships within it. The immediate community building where New Directions Support are based has proven beneficial for the service users. Other tenants and organisations take an interest in the activities on offer and will interact with staff and service users which is important for adults who may learn differently to be treated equally in society. During this accounting year New Directions support have continued to use the local area for leisure and education. Visits to the local town and shops are frequent as well as taking advantage of the countryside when being active. There has also been a visit to the local theatre and this year the organisation has been working with Newcastle and Stafford college to secure a placement for a T level business student for the coming autumn.

##### **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 2023/2024 New Directions Support made small capital spends to supplement existing resources. Due to a need for extra memory and software changes, a new laptop was purchased for the finance officer in order to carry out day to day financial processes. The agreed £5000 investment fund also came from the capital spends.

The Life Skills Centre 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 safety and horticulture. With the new raised beds in place even more service users will be able to participate in growing produce.

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.

## **New Directions Support**

### **Trustees' Report (incorporating The Directors' Report)**

#### **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, during this year New Directions Support were delighted to offer a placement for a health and social care student. Also, a placement for a T level business student has been secured ready for the next college term.

#### **Carers Links**

New Directions Support holds coffee mornings approximately every 8 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. The ongoing issues with the way the local authority has changed the way they pay service users to attend has been a topic of conversation during this year and New Directions Support has been able to update parents and carers as well as support them if issues have arisen. 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 which is delivered by Quest HR. Due to ongoing legislation changes and the need to consult professionals to ensure compliance, New Directions Support now have a silver package subscription with Quest HR who review all policies and add in new legislation as and when the changes occur. This ensures that new Directions Supports policies are all legal and up to date.

The organisation also uses Westfield Health who give discounts to all Chamber of commerce members. Westfield Health provide standard EAP benefits and in addition to that there are enhanced health benefits for its members including 24/7 doctors' advice, fast track to MRI scans and x-rays. Staff using the service can also claim back capped costs for opticians and dentistry. The benefit also offers rewards for high street shopping and online companies similar to a blue-light card which New Directions Support also pay for staff membership.

The organisation is an accredited centre for DMI (De-escalation, Management Intervention) and retains links with specialist staff at St Georges Hospital (Part of MPFT) to support ongoing training and development of this critical 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.

The whole staffing team continues to attend mandatory and other training courses. A robust training matrix is in place and staff are trained in Safeguarding, Handling of Medication, Epilepsy and administration of Buccal Midazolam, Equality and diversity & food hygiene.

Two senior staff are now trained as fire wardens. Three key staff are now qualified first aiders. One senior staff member is Health and Safety trained as well as now being risk assessment trained.

## **New Directions Support**

### **Trustees' Report (incorporating The Directors' Report)**

#### **Financial review**

The following are of note in respect of the accounts for the period August 1st 2023 to July 31st 2024.

#### **Income**

During this financial period Staffordshire County Council changed the way they funded individuals and banded people low, medium, high with a price attached to each band. These rates are set by the local authority and not the provider. New Directions Support had historically low daily rates and the new local authority rates average out higher than the rates previously set by New Directions Support. SCC packages accounted for 77% of service users, 21% being self-funders and 2% funded by the NHS.

This resulted in the income for the period being £379,534 which is an increase of 12% against the budgeted £338,709.

This large increase is due to the uplift in local authority rates. However, the increased rates should have been implemented in April 2023 (during the previous financial year) but this did not get agreed and paid to New Directions Support until November 2023. This means some of the excess income showing is from April 9th 2023-July 31st 2023 and should be noted as excess income for the 2022/2023 accounting year.

#### **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 80% of turnover.

Due to a healthy Income over Expenditure in previous accounting periods it was agreed by the board of trustees that New Directions Support should invest approximately £5000 in order to improve facilities, obtain better and newer resources, buy in subject matter experts to run sessions as well as treat the service users.

This led to a final expenditure for the organisation of £351,151 against a predicted spend of some £339,362

Overall, over the 12-month period, the organisation continued to see a sustainable financial performance with an excess of income over expenditure of 7.47%. Hence, despite the unprecedented conditions during the financial year, and a salary increase above the budgeted amount no use had to be made of the organisation's initial reserves available at the start of the financial year.

## **New Directions Support**

### **Trustees' Report (incorporating The Directors' Report)**

#### ***Policy on reserves***

The organisation has a Financial Procedures Policy which was formally adopted by trustees on 19/10/2015 and amended in June 2016. This document includes the policy on reserves. This policy 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.

#### **Notes:**

- i. At the end of the accounting period the organisation had £324,489( 2023 £295,422 ) in free reserves.
- ii. 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 £155,000 depending on the model used and the time of year it occurred (Figures correct as of July 2024).
- iii. In addition to allowing for the closedown contingencies the reserves also allow the organisation to manage annual fluctuations in income as referral rates change.

## **New Directions Support**

### **Trustees' Report (incorporating The Directors' Report)**

#### **Risks**

New Directions Support keeps a register of strategic risks along with control measures, and the organisation's strategic planning allows control of potential risks. Internal control risks are minimised by the implementation of financial procedures under the organisation's financial policy, and the organisation has formalised health and safety, whistleblowing and safeguarding policies which all staff are obliged to follow. The Operations Manager attended a training course to further her knowledge and skills when writing and implementing risk assessments. This further ensures that a robust risk management process is in place.

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 and 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 11/12/24 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 2024.

#### **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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Hope Street  
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Stoke-on-Trent  
ST1 5DD

Date: 18/12/2024 .....

## New Directions Support

### Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	122	-	122
Charitable activities	4	372,674	-	372,674
Investment income	5	6,738	-	6,738
Total income		379,534	-	379,534
<b>Expenditure on:</b>				
Charitable activities	6	(350,467)	(684)	(351,151)
Total expenditure		(350,467)	(684)	(351,151)
Net income/(expenditure)		29,067	(684)	28,383
Net movement in funds		29,067	(684)	28,383
<b>Reconciliation of funds</b>				
Total funds brought forward		295,422	2,080	297,502
Total funds carried forward	14	324,489	1,396	325,885
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	698	-	698
Charitable activities	4	355,682	-	355,682
Investment income	5	3,350	-	3,350
Total income		359,730	-	359,730
<b>Expenditure on:</b>				
Charitable activities	6	(300,674)	(10,634)	(311,308)
Total expenditure		(300,674)	(10,634)	(311,308)
Net income/(expenditure)		59,056	(10,634)	48,422
Transfers between funds		(10,920)	10,920	-
Net movement in funds		48,136	286	48,422
<b>Reconciliation of funds</b>				
Total funds brought forward		247,286	1,794	249,080
Total funds carried forward	14	295,422	2,080	297,502

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 14.

The notes on pages 16 to 26 form an integral part of these financial statements.



## New Directions Support

(Registration number: 08617386)  
Balance Sheet as at 31 July 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	670	1,575
<b>Current assets</b>			
Debtors	11	2,641	32,181
Cash at bank and in hand	12	<u>328,696</u>	<u>267,367</u>
		331,337	299,548
<b>Creditors: Amounts falling due within one year</b>	13	<u>(6,122)</u>	<u>(3,621)</u>
<b>Net current assets</b>		<u>325,215</u>	<u>295,927</u>
<b>Net assets</b>		<u>325,885</u>	<u>297,502</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	14	1,396	2,080
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>324,489</u>	<u>295,422</u>
<b>Total funds</b>	14	<u>325,885</u>	<u>297,502</u>

For the financial year ending 31 July 2024 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 14 to 26 were approved by the trustees, and authorised for issue on 1.11.24 and signed on their behalf by:

  
Sara Jones  
Trustee

The notes on pages 16 to 26 form an integral part of these financial statements.

## **New Directions Support**

### **Notes to the Financial Statements for the Year Ended 31 July 2024**

#### **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.

##### ***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 2024**

#### **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.

#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Computer Equipment	20% Straight Line
Furniture and fittings	20% Straight Line

#### **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.

## **New Directions Support**

### **Notes to the Financial Statements for the Year Ended 31 July 2024**

#### **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 2024

#### 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

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Donations and legacies;		
Donations from individuals	122	122
	<u>122</u>	<u>122</u>
	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Donations and legacies;		
Donations from individuals	698	698
	<u>698</u>	<u>698</u>

## New Directions Support

### Notes to the Financial Statements for the Year Ended 31 July 2024

#### 4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Provision of services	372,674	372,674
	<u>372,674</u>	<u>372,674</u>
	Unrestricted funds General £	Total 2023 £
Provision of services	355,682	355,682
	<u>355,682</u>	<u>355,682</u>

#### 5 Investment income

	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income;		
Interest receivable on bank deposits	6,738	6,738
	<u>6,738</u>	<u>6,738</u>
	<u>6,738</u>	<u>6,738</u>
	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>
	<u>3,350</u>	<u>3,350</u>

## New Directions Support

### Notes to the Financial Statements for the Year Ended 31 July 2024

#### 6 Expenditure on charitable activities

	Activity undertaken directly £	2024 £
Salaries	263,936	263,936
Employers NI	10,853	10,853
Travel and general expenses	12,698	12,698
Training	2,111	2,111
Gas	2,288	2,288
Repairs and renewals	2,414	2,414
Accounts preparation & independent examination	756	756
Insurance	1,362	1,362
Legal fees	2,186	2,186
Bank charges	90	90
Rent	29,086	29,086
Depreciation	905	905
Purchases	1,610	1,610
Printing, postage & stationery	854	854
Publicity	129	129
Sundries	1,509	1,509
Bungalow	2,351	2,351
Computers and software	3,541	3,541
HR	499	499
Pensions	4,412	4,412
Projects	684	684
Health Scheme	1,152	1,152
Capital spends	5,725	5,725
	<u>351,151</u>	<u>351,151</u>

## New Directions Support

### Notes to the Financial Statements for the Year Ended 31 July 2024

	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>

£350,467 (2023 - £300,674) of the above expenditure was attributable to unrestricted funds and £684 (2023 - £10,634) to restricted funds.

#### 7 Trustees remuneration and expenses

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

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



## New Directions Support

### Notes to the Financial Statements for the Year Ended 31 July 2024

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	263,936	238,787
Social security costs	10,853	2,911
Pension costs	4,412	3,779
	<u>279,201</u>	<u>245,477</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:

	2024 No	2023 No
Employees	<u>17</u>	<u>15</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 £68,536 (2023 - £67,400).

## New Directions Support

### Notes to the Financial Statements for the Year Ended 31 July 2024

#### 9 Taxation

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

#### 10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 August 2023	1,675	2,846	4,521
At 31 July 2024	1,675	2,846	4,521
<b>Depreciation</b>			
At 1 August 2023	670	2,276	2,946
Charge for the year	335	570	905
At 31 July 2024	1,005	2,846	3,851
<b>Net book value</b>			
At 31 July 2024	670	-	670
At 31 July 2023	1,005	570	1,575

#### 11 Debtors

	2024 £	2023 £
Trade debtors	(2,414)	28,215
Prepayments	5,055	3,966
	2,641	32,181

#### 12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	51	21
Cash at bank	104,043	267,346
Short-term deposits	224,602	-
	328,696	267,367

## New Directions Support

### Notes to the Financial Statements for the Year Ended 31 July 2024

#### 13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	57
Other taxation and social security	3,479	1,984
Pension scheme creditor	1,887	896
Accruals	756	684
	<u>6,122</u>	<u>3,621</u>

#### 14 Funds

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted Funds	295,422	379,534	(350,467)	324,489
<b>Restricted funds</b>				
Garden Project	1,680	-	(334)	1,346
Together Active	400	-	(350)	50
<b>Total restricted funds</b>	<u>2,080</u>	<u>-</u>	<u>(684)</u>	<u>1,396</u>
<b>Total funds</b>	<u>297,502</u>	<u>379,534</u>	<u>(351,151)</u>	<u>325,885</u>

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Funds	247,286	359,730	(300,674)	(10,920)	295,422
<b>Restricted</b>					
Garden Project	1,794	-	(114)	-	1,680
Together Active	-	-	(635)	1,035	400
Lottery	-	-	(9,885)	9,885	-
<b>Total restricted funds</b>	<u>1,794</u>	<u>-</u>	<u>(10,634)</u>	<u>10,920</u>	<u>2,080</u>
<b>Total funds</b>	<u>249,080</u>	<u>359,730</u>	<u>(311,308)</u>	<u>-</u>	<u>297,502</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 2024

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2024 £
Tangible fixed assets	670	-	670
Current assets	329,941	1,396	331,337
Current liabilities	(6,122)	-	(6,122)
Total net assets	<u>324,489</u>	<u>1,396</u>	<u>325,885</u>
	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	<u>295,422</u>	<u>2,080</u>	<u>297,502</u>

#### 16 Related party transactions

There were no related party transactions in the year.