

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 2025

Daryl Denson ACMA  
VAST  
The Dudson Centre  
Hope Street  
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## **New Directions Support**

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## **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 2025.

New Directions Support commenced operations on 3 December 2013 and is now in its 12th 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 2024 to 31 July 2025.

#### **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 one change to the board of trustees with Alice Lord resigning and a new member, Helen Bancroft-Morris joining in June 2025. 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. Unfortunately, the Operations manager was diagnosed with a terminal illness in April 2025 and resigned in June 2025. As of July 2025, recruitment is ongoing in order to gain a new Operations Manager. The Chief Officer reported to the board on a range of indicators, including any serious incidents, accidents 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 2024 where all trustees were re-elected to the board.

The trustees remuneration sub-committee met in January 2025. There was a discussion around the 5% rate increase imposed by 'The real Living wage' which New Directions Support agreed to implement across all of the staffing team on 1st April 2025

#### ***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 changed due to the resignation of the Operations Manager. Jill Aldridge remains as the Chief Officer and was supported by an Operations Manager until June 2025 when she resigned. The Service Coordinator stepped up as Assistant Operations Manager in June 2025 to safeguard the management structure whilst an effort to recruit a new Operations Manager was underway. Management is supported by a Finance and Administration Officer part time (16.5hrs). 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 2025, the organisation had 653.5 support hours each week. In total at the end of the period there were 15 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. It was then decided to pay a monthly fee to HR Quest to continuously review and update policies automatically as and when needed. This was necessary to ensure company compliance and accuracy with the many policy changes. The HR company continue to review all policies and amend when new laws and legislative changes occur.

#### **Venues**

##### **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 has moved to the first floor which is much nearer to the service. 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:***

A substantial amount of the service users attending New Directions Support in July 2025 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 55% of income. Hence the contractual basis by which the County Council purchases services is key to the operating model of New Directions Support. The County Council determine the pricing all day opportunities providers charge per service user.

The remaining service users are self-funded or funded by the NHS.

During this accounting period there were a number of donations totalling £1326. One of the donations for £500 was given specifically to treat the staff in recognition of their excellent work. This was received from an organisation who works in the same building as New Directions Support and they commented on how hard working, dedicated and caring the staff are. The other donations will be spent directly on the service users and they will help to choose how it is spent.

#### **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 throughout this accounting period.

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.

Additionally, when service users go into the local town to use facilities they ask if equipment, consumables are needed rather than asking a separate trip.

Staff use their own transport to bring in service users. The transport rota is meticulously and thoroughly scrutinised to ensure that all routes are the shortest possible in order to keep costs down and to be as efficient as possible. Long journeys for sessions throughout the week are also kept to a minimum.

## **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 45 people. Although service users changed during this period, as of July 2025 there were still 45 service users being given support. This equates to an average daily attendance of 20 people and 653.5 hours of service-delivery Monday to Friday (20.5 hours more than the last accounting period) This shows a service that has slightly grown. There had been a general consensus between all local service providers for day opportunities that there had been a real lack of referrals. However, during the last half of this accounting period there have been an increase in referrals and potential new service users.

##### **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, a survey is now offered to service users and is designed to capture real and honest opinions from as many individual service users as possible. This is down to the employment of an in-house communications officer who has devised methods of communication for service users who may have barriers to communication. All survey responses are listened to and addressed but primarily there is an overall positive response from staff, parents, carers and service users alike.

##### **Outcomes Monitoring**

After a period of a healthy Income over expenditure it was agreed by the board of trustees that an amount of approximately £5000 would be set aside to invest in the organisation by means of making improvements. Some of the funds were spent on a dance workshop ran by a professional dance teacher, new kitchen equipment for the life skills centre which primarily included a new microwave oven and a standard oven. Another workshop was funded during this period which was a glass fusion session. The group made glass Christmas decorations which went on to be proudly displayed in the local church for the Christmas tree festival which New Directions Support take part in every year. All of the funds invested were to enhance the service and to further benefit the service users.



## **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.

##### **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. The service users also travelled further afield and used facilities in Warwickshire and Derbyshire.

##### **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 2024/2025 New Directions Support made small capital spends to supplement existing resources. This investment included a new interactive smartboard to replace one that was purchased over 7 years ago and was no longer working correctly.

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. In this period the raised beds have really been an asset as the service users had bumper crops of vegetables which meant that as well as enjoying home grown produce, the group saved money on the groceries purchased.

A particular favourite session during this period is the relatively new 'Worldwise' group. The focus of the group is to concentrate on all aspects of the world we live in and how our actions can help the planet or indeed have a negative impact. The group have covered many topics and one of the favourites was a 6-week programme learning all about bees. This was concluded with a very interesting visit from a beekeeper who brought along and active hive.

## **New Directions Support**

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

#### **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.

Four members of staff completed a course at Hobbycraft which enables them to use the 'Cricut' machine. One other staff member attended a sewing course and has been teaching the service users to sew. These courses will further enhance the quality of the sessions.

## **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 2024 to July 31st 2025.

#### **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 53% of service users, 43% being self-funders and 4% funded by the NHS.

This resulted in the income which included bank interest and donations for the period being £469,752 which is an increase of 15.9 % against the budgeted £405,168.

#### **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 £367,385 against a predicted spend of some £405,913 which is an underspend of £38,528.

Overall, over the 12-month period, the organisation continued to see a sustainable financial performance with an excess of income over expenditure of 15.85%. Due to a healthy contingency allowance and strict budget management this meant that 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 £426,856( 2024 £324,489) 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 £175,000 depending on the model used and the time of year it occurred (Figures correct as of July 2025).
- 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 3rd Dec 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 2025.

#### **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  
Hanley  
Stoke-on-Trent  
ST1 5DD

Date: 15/01/2026 .....

## New Directions Support

### Statement of Financial Activities for the Year Ended 31 July 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,326	-	1,326
Charitable activities	4	457,149	-	457,149
Investment income	5	11,277	-	11,277
Total income		469,752	-	469,752
<b>Expenditure on:</b>				
Charitable activities	6	(367,385)	-	(367,385)
Total expenditure		(367,385)	-	(367,385)
Net income		102,367	-	102,367
Net movement in funds		102,367	-	102,367
<b>Reconciliation of funds</b>				
Total funds brought forward		324,489	1,396	325,885
Total funds carried forward	14	426,856	1,396	428,252
	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

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 14.

The notes on pages 15 to 25 form an integral part of these financial statements.

## New Directions Support

(Registration number: 08617386)  
Balance Sheet as at 31 July 2025

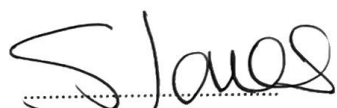
	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	335	670
<b>Current assets</b>			
Debtors	11	43,662	2,641
Cash at bank and in hand	12	<u>388,056</u>	<u>328,696</u>
		431,718	331,337
<b>Creditors: Amounts falling due within one year</b>	13	<u>(3,801)</u>	<u>(6,122)</u>
<b>Net current assets</b>		<u>427,917</u>	<u>325,215</u>
<b>Net assets</b>		<u>428,252</u>	<u>325,885</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	14	1,396	1,396
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>426,856</u>	<u>324,489</u>
<b>Total funds</b>	14	<u>428,252</u>	<u>325,885</u>

For the financial year ending 31 July 2025 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 13 to 25 were approved by the trustees, and authorised for issue on 3rd Dec and signed on their behalf by:

  
Sara Jones  
Trustee

The notes on pages 15 to 25 form an integral part of these financial statements.



## **New Directions Support**

### **Notes to the Financial Statements for the Year Ended 31 July 2025**

#### **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 2025**

#### **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 2025**

#### **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 2025

#### 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 2025 £</b>
Donations and legacies;		
Donations from individuals	1,326	1,326
	<u>1,326</u>	<u>1,326</u>
	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Donations and legacies;		
Donations from individuals	122	122
	<u>122</u>	<u>122</u>

## New Directions Support

### Notes to the Financial Statements for the Year Ended 31 July 2025

#### 4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Provision of services	457,149	457,149
	<u>457,149</u>	<u>457,149</u>
	Unrestricted funds General £	Total 2024 £
Provision of services	372,674	372,674
	<u>372,674</u>	<u>372,674</u>

#### 5 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	11,277	11,277
	<u>11,277</u>	<u>11,277</u>
	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>

## New Directions Support

### Notes to the Financial Statements for the Year Ended 31 July 2025

#### 6 Expenditure on charitable activities

	Activity undertaken directly £	2025 £
Salaries	280,085	280,085
Employers NI	9,942	9,942
Travel and general expenses	12,819	12,819
Training	1,645	1,645
Gas	3,922	3,922
Repairs and renewals	1,412	1,412
Accounts preparation & independent examination	792	792
Insurance	1,280	1,280
Legal fees	34	34
Bank charges	90	90
Rent	30,122	30,122
Depreciation	335	335
Purchases	2,742	2,742
Printing, postage & stationery	755	755
Publicity	134	134
Room hire	314	314
Sundries	3,077	3,077
Bungalow	446	446
Computers and software	4,627	4,627
Pensions	3,997	3,997
Projects	400	400
Health Scheme	1,294	1,294
Capital spends	5,025	5,025
Occupational Health	478	478
Consultancy	1,618	1,618
	<u>367,385</u>	<u>367,385</u>

## New Directions Support

### Notes to the Financial Statements for the Year Ended 31 July 2025

	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>

#### 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 2025

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	280,085	263,936
Social security costs	9,942	10,853
Pension costs	3,997	4,412
	<u>294,024</u>	<u>279,201</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:

	2025 No	2024 No
Employees	<u>18</u>	<u>17</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 £58,471 (2024 - £68,536).



## New Directions Support

### Notes to the Financial Statements for the Year Ended 31 July 2025

#### 9 Taxation

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

#### 10 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 August 2024	1,675	1,675
At 31 July 2025	1,675	1,675
<b>Depreciation</b>		
At 1 August 2024	1,005	1,005
Charge for the year	335	335
At 31 July 2025	1,340	1,340
<b>Net book value</b>		
At 31 July 2025	335	335
At 31 July 2024	670	670

#### 11 Debtors

	2025 £	2024 £
Trade debtors	36,372	(2,414)
Prepayments	7,290	5,055
	43,662	2,641

#### 12 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	100	51
Cash at bank	132,888	104,043
Short-term deposits	255,068	224,602
	388,056	328,696

## New Directions Support

### Notes to the Financial Statements for the Year Ended 31 July 2025

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

	2025 £	2024 £
Trade creditors	22	-
Other taxation and social security	2,134	3,479
Pension scheme creditor	853	1,887
Accruals	792	756
	<u>3,801</u>	<u>6,122</u>

#### 14 Funds

	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Balance at 31 July 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted Funds	324,489	469,752	(367,385)	426,856
<b>Restricted funds</b>				
Garden Project	1,346	-	-	1,346
Together Active	50	-	-	50
<b>Total restricted funds</b>	<u>1,396</u>	<u>-</u>	<u>-</u>	<u>1,396</u>
<b>Total funds</b>	<u>325,885</u>	<u>469,752</u>	<u>(367,385)</u>	<u>428,252</u>
	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</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>

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 2025

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2025 £
Tangible fixed assets	335	-	335
Current assets	430,322	1,396	431,718
Current liabilities	(3,801)	-	(3,801)
Total net assets	<u>426,856</u>	<u>1,396</u>	<u>428,252</u>
	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>

#### 16 Related party transactions

There were no related party transactions in the year.