

REGISTERED COMPANY NUMBER: 02772286 (England and Wales)
REGISTERED CHARITY NUMBER: 1016182

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
IDEAS PLUS

Brindley Millen Ltd
Chartered Accountants and Statutory Auditors
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

IDEAS PLUS

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for the Year Ended 31 March 2022

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REPORT OF THE TRUSTEES **for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

Objects of the charity 'Ideas Plus is established to relieve need among and advance the education of disabled people by providing or assisting in the provision of vocational training, enabling such people to acquire skills, the possession of which will assist them to obtain employment or otherwise become self-supporting.'

Our mission statement has been adjusted to recognise our extended service coverage over West and South Essex and West Suffolk, so that our purpose now reads: 'To support people with mental ill health to secure and retain employment in Essex and neighbouring counties'.

The board of trustees have agreed that, in line with best practice, the service is now operating within a Social Model of Disability. The definition accepted by the board of trustees identifies disability as: the loss or limitation of opportunities to take part in the mainstream of the community on an equal basis with others due to physical or social barriers. This includes people who have suffered or are suffering from mental ill health and who, while experiencing significant barriers to employment, do not necessarily see themselves as disabled, but rather as disadvantaged in the labour market.

Public benefit

The work of the charity falls within the charitable purpose of: the relief of those in need, because of youth, age, ill health, disability, financial hardship or other disadvantage. The work of the charity benefits those people in the area covered by the service who face barriers to employment and training because of their physical or mental impairments. This is in line with our Objectives and Activities as listed below.

ACHIEVEMENT AND PERFORMANCE

Objectives for 2021-22

The charity and its staff were adjusting to practices that came into being through lockdown. Changes to normal working practices adjusted and we have resumed a blend of both office and community-based services with some flexibility that keeps the positive lessons learned in how we can work differently, but not to the detriment of clients and other professionals we engage with. Technology advances have enabled the charity to work smarter, but still retain the core element of a personalised 1-1 service where we engage with clients face to face.

The new Head of Service was also appointed in August 2021 which was a key position to fill for the Charity.

Covid

As we came out of Covid, we had experienced changes to working practices and we did have some staff turnover during this time. In addition, clinical settings had their own operational rules which impacted on how many staff could be in a physical space at one time. Meetings often remained online and so this put pressure on building local relationships, especially where new clinical staff or Employment Specialists were involved.

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REPORT OF THE TRUSTEES **for the Year Ended 31 March 2022**

Individual Placement and Support (IPS)

- A Fidelity Review took place of the IPS services both in Essex and Suffolk. Both gave pleasing results with some clear focus for the future.
- Essex scored 100 and was awarded Good Fidelity. This was joint 3rd highest in the country for its review.
- Suffolk scored 91 and was awarded Fair Fidelity. This was a significant achievement for a service in its first year of delivery also.
- Commissioners recognised the outcome targets were challenging as we exited a difficult year where new working practices were being established.
- While there were lower levels of targets achieved, it is a notable achievement for management and staff in adapting new practices and still engaging clients
- The staff in West Suffolk are directly managed by the Suffolk EPUT manager, with our Senior to support

	Essex (Actual)	Essex (Target)	Suffolk (Actual)	Suffolk (Target)
Service users accessing the service	667	1216	383	438
Job Outcomes	216	364	133	156

Job retention (JR)

Job retention had been offered as a service to clients under the original IPS contracts but it was always competing for time with the core function of job finding. Its value as a resource to people experiencing mental ill health was acknowledged when Job Retention services were commissioned in Essex for the first time under the Transformation funding.

- The service has now had its first full financial year covering West and South Essex.
- Staffing has been consistent in the retention team and the previous difficulties in handovers are long since gone.
- The 1 year pilot project in Southend from April 2021, was joint funded between Southend Care Commissioning Group and Employ-Ability. We were able to determine need within this time although, at this stage, it was unable to be funded externally longer term.
- Targets were achieved at 114% of contract overall

	Essex (Actual)	Essex (Target)
Service users accessing the service	712*	625

* Split is 391 Employ-Ability, 321 EPUT

HeadsUp

The project provides a service to those people with common mental health problems who are experiencing problems with accessing employment. We are one of 3 delivery partners covering the whole of Essex under Enable East, the primary contractor. Staffed with Peer Support Workers (PSW) with lived experience of mental ill health and a Team Lead, participants can be supported into training and job search as well as employment. Our service covers West and South Essex. Points to note include:

- The team have had a consistent Team Lead this year and a lot of the paperwork administration has proved to be effective and allowed us to ensure every outcome is captured.
- A further contract extension was agreed until December 2022. It was clear that this will then be the final date for the HeadsUp project.
- Referrals have been good as inappropriate referrals from IPS have sometimes been passed onto the project.
- They are a close high functioning team. They overachieve on their target for enrolments and employment.

	Amount required per quarter	Average each Quarter
Enrolments	22	27
Economically Inactive Exit	12	18
Moving into education & training	8	3
Moving into employment	1	7

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REPORT OF THE TRUSTEES **for the Year Ended 31 March 2022**

Other significant events

- As Covid impacted work for many, we agreed to take on a Kickstart in the Retention Team in March 2022.
- New trustees joined the board which has strengthened the expertise significantly.
- Hybrid model of working has been implemented to retain some flexibility but ensure that our services remain client facing and Fidelity compliant
- A new Employer Engagement system was implemented and now being used across the contract

FINANCIAL REVIEW

Investment policy

While interest rates remain low, we have retained our deposits with Shawbrook Bank and Hampshire Trust Bank following the changes to Deposit Protection regulations.

Reserves policy

The trustees' policy on reserves remains unchanged and reflects the requirements for reserves in light of the main risks to the organisation. A policy has been agreed that unrestricted funds not committed should be between 3 and 6 months of estimated annual expenditure. The reserves are needed to meet the working capital requirements of the charity to cover shortfalls or to manage a wind down of activity.

PLANS FOR THE FUTURE

The charity will be focused on re-establishing some stability and a sense of managed progression. We will look to secure the extension of the existing contracts and will review options for new directions as opportunities arise.

More specifically:

- To work on the action plan of our external Fidelity Review of our IPS services.
- To review staffing needs in line with the contract targets and available income.
- To update and improve our branding and online presence
- To build new partnerships within our own and related sectors
- To build supply chains and relationships with external partners for potential future opportunities that align with the Charity vision

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted as a Company limited by guarantee and was registered on the 9th December 1992. The Company was registered as a Charity in January 1993. Ideas Plus operates under Articles of Association which specify that the organisation is set up to deliver service as detailed in the objects of the Memorandum of Association. Recruitment and appointment to the Management Committee Phil Edwards, Jeff Attfield and Debbie Salmon were confirmed in their posts as Chair, Treasurer and Company Secretary respectively at the AGM. The current Board has a number of long serving members and some more recent appointees.

Recruitment and appointment to the Management Committee

Kevin Tucker, Jeff Attfield and Debbie Salmon were confirmed in their posts as Chair, Treasurer and Company Secretary respectively at the AGM. There were no new trustees appointed but Phil Edwards was co-opted between November 2020 and January 2021. The current Board has a number of long serving members and some more recent appointees. Recruitment to the Board will be a priority in the year ahead. Our main priority for recruitment will be enthusiasm for the work of the charity. The Board will benefit from broadening our membership by age and gender, and including representation from our partners within Essex Partnership University Foundation Trust.

Organisational structure

Ultimate responsibility for decisions on the running of the charity lie with the Board. Trustees then delegate day-to-day management of service delivery to a manager, supported by an administration team and Team Leaders for the various delivery teams. The Board meet 6 weekly to discuss a report from the manager, review progress on our delivery of contracts and to make any decisions necessary. The Board also operates a Human Resource subcommittee to review specific issues relating to staffing, such as changes to staffing structures and salary reviews.

Trustee induction and training

Prospective trustees will generally know of our work, and they will be invited to visit the office (Covid permitting), and talk through the detail of the services we deliver with existing Trustee/s, management and other staff. If they would then like to apply for membership of the Board they will complete an application.

On successful application, and having completed eligibility checks, a new Trustee will be welcomed to the charity and inducted following NCVO guidelines.

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REPORT OF THE TRUSTEES **for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Management

Business continuity plans were carried out to ensure that all key services and elements could function. The 3+2 year is due to enter the extension period in the coming year alongside our partners Essex Partnership University Foundation Trust (EPUT). Focus will be around the securing this along with the associated detail on deliverables and finances.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02772286 (England and Wales)

Registered Charity number

1016182

Registered office

t/a Employ-Ability
Latton Bush Centre
Southern Way
Harlow
Essex
CM18 7BL

Trustees

Jeffrey Attfield Treasurer
Kevin Tucker Chair (until Jan 22) (resigned 21.10.22)
Debra Susan Salmon
Gary Crane
Timothy James Page
Neil James Woollcott (resigned 31.7.22)
Karen Bayliss (appointed 19.1.22)
Mark Anthony Samuel Dale (appointed 10.12.21)
Philip Edwards Chair (from Jan 22) (appointed 8.12.21)
Kenneth Day (appointed 19.10.22)

Company Secretary

Debra Susan Salmon

Auditors

Brindley Millen Ltd
Chartered Accountants and Statutory Auditors
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Bankers

Lloyds TSB
East Gate Harlow
PO Box 1000
BX1 1LT

Manager

Phil Edwards - until August 2021
Darren Connew - from August 2021

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REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Mayor Cuttle & Co, will be proposed for appointment at the forthcoming Annual General Meeting.

Dec 5, 2022

Approved by order of the board of trustees on and signed on its behalf by:

Philip Edwards

Philip Edwards (Dec 5, 2022 11:50 GMT)

Philip Edwards - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF IDEAS PLUS

Opinion

We have audited the financial statements of Ideas Plus (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF IDEAS PLUS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those covered by the Statement of Recommended Practice for Charities (SORP 2019) and the Charities Act 2011. We assessed the risk of material misstatement in respect of fraud by making enquiries of management and trustees and by testing the implementation of accounting controls in place.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above by making enquiries with key personnel and reviewing relevant documentation such as minutes of Trustee meetings and correspondence with regulatory bodies. We considered the risk of fraud through management override by incorporation testing of journal entries and reviewing any requirements to meet performance targets. We also considered, and tested for, the possibility of unauthorised payments to related parties.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
IDEAS PLUS**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

mwbrindley
mwbrindley (Dec 9, 2022 14:41 GMT)

Maurice Brindley BSc FCA (Senior Statutory Auditor)
for and on behalf of Brindley Millen Ltd
Chartered Accountants and Statutory Auditors
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Date: **Dec 9, 2022**

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**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	50	-	50	3
Charitable activities	4				
Employment assistance		610	944,329	944,939	889,474
Investment income	3	467	-	467	826
Total		<u>1,127</u>	<u>944,329</u>	<u>945,456</u>	<u>890,303</u>
EXPENDITURE ON					
Charitable activities	5				
Employment assistance		57,946	830,248	888,194	842,630
NET INCOME/(EXPENDITURE)		<u>(56,819)</u>	<u>114,081</u>	<u>57,262</u>	<u>47,673</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		109,748	408,279	518,027	470,354
TOTAL FUNDS CARRIED FORWARD		<u><u>52,929</u></u>	<u><u>522,360</u></u>	<u><u>575,289</u></u>	<u><u>518,027</u></u>

The notes form part of these financial statements

IDEAS PLUS (REGISTERED NUMBER: 02772286)

BALANCE SHEET

31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	11	41	276	317	424
CURRENT ASSETS					
Debtors	12	-	6,970	6,970	16,613
Cash at bank and in hand		74,778	515,115	589,893	522,908
		<u>74,778</u>	<u>522,085</u>	<u>596,863</u>	<u>539,521</u>
CREDITORS					
Amounts falling due within one year	13	(21,891)	-	(21,891)	(21,918)
		<u>52,887</u>	<u>522,085</u>	<u>574,972</u>	<u>517,603</u>
NET CURRENT ASSETS					
		<u>52,887</u>	<u>522,085</u>	<u>574,972</u>	<u>517,603</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		52,928	522,361	575,289	518,027
		<u>52,928</u>	<u>522,361</u>	<u>575,289</u>	<u>518,027</u>
NET ASSETS					
		<u>52,928</u>	<u>522,361</u>	<u>575,289</u>	<u>518,027</u>
FUNDS	14				
Unrestricted funds				52,928	109,748
Restricted funds				<u>522,361</u>	<u>408,279</u>
TOTAL FUNDS				<u>575,289</u>	<u>518,027</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on Dec 5, 2022 and were signed on its behalf by:

Philip Edwards
[Philip Edwards \(Dec 5, 2022 11:50 GMT\)](#)
Philip Edwards - Trustee

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CASH FLOW STATEMENT
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	66,518	149,438
Net cash provided by operating activities		<u>66,518</u>	<u>149,438</u>
Cash flows from investing activities			
Interest received		467	826
Net cash provided by investing activities		<u>467</u>	<u>826</u>
Change in cash and cash equivalents in the reporting period		<u>66,985</u>	<u>150,264</u>
Cash and cash equivalents at the beginning of the reporting period		<u>522,908</u>	<u>372,644</u>
Cash and cash equivalents at the end of the reporting period		<u><u>589,893</u></u>	<u><u>522,908</u></u>

The notes form part of these financial statements

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NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	57,262	47,673
Adjustments for:		
Depreciation charges	106	141
Interest received	(467)	(826)
Decrease in debtors	9,643	99,201
(Decrease)/increase in creditors	(26)	3,249
	<hr/>	<hr/>
Net cash provided by operations	66,518	149,438
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	522,908	66,985	589,893
	<hr/>	<hr/>	<hr/>
	522,908	66,985	589,893
	<hr/>	<hr/>	<hr/>
Total	522,908	66,985	589,893
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

Critical accounting judgements and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have most significant effect on amounts recognised in the financial statements.

Useful economic life of tangible fixed assets:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs are allocated according to the fund to which they apply on an item by item basis where possible and overheads are allocated in accordance with the terms of restricted income.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Debtors

Trade debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes current and deposit bank account. The charity has divided its balances across a number of financial institutions in order to mitigate risk.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement.

IDEAS PLUS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Taxation

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Other Income	50	3
	<u>50</u>	<u>3</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	467	826
	<u>467</u>	<u>826</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Contracts and grants	Employment assistance	944,939	889,474
		<u>944,939</u>	<u>889,474</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
North Essex Partnership NHS Foundation Trust	813,479	756,514
NEPNHSFT - Heads Up project	110,503	94,803
Groundwork UK (Tesco)	-	1,166
Covid Response grant	-	36,991
Health Education England	6,970	-
DWP	11,587	-
UK Youth	2,400	-
	<u>944,939</u>	<u>889,474</u>

IDEAS PLUS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Employment assistance	876,397	11,797	888,194

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Employment assistance	190	11,607	11,797

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22 £	31.3.21 £
Auditors' remuneration	2,970	2,970
Depreciation - owned assets	107	140
Other operating leases	7,907	7,901

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

The charity consider its key management personnel to comprise trustees and the general manager. Total remuneration to key personal is £56,303 excluding employers national insurance (2021: £57,179)

Trustees' expenses

During the year, key personnel received £337 (2021: £104) for mileage costs, this was for the delivery of contracts and liaison with partnership organisations.

9. STAFF COSTS

	31.3.22 £	31.3.21 £
Wages and salaries	742,876	692,250
Social security costs	59,562	53,991
Other pension costs	19,825	15,406
	<u>822,263</u>	<u>761,647</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
All Staff	27	26

No employees received emoluments in excess of £60,000.

IDEAS PLUS**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1	3
Charitable activities			
Employment assistance	38,157	851,317	889,474
Investment income	826	-	826
Total	<u>38,985</u>	<u>851,318</u>	<u>890,303</u>
EXPENDITURE ON			
Charitable activities			
Employment assistance	134,886	707,744	842,630
NET INCOME/(EXPENDITURE)	<u>(95,901)</u>	<u>143,574</u>	<u>47,673</u>
Transfers between funds	<u>(16,613)</u>	<u>16,613</u>	<u>-</u>
Net movement in funds	<u>(112,514)</u>	<u>160,187</u>	<u>47,673</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>222,262</u>	<u>248,092</u>	<u>470,354</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>109,748</u></u>	<u><u>408,279</u></u>	<u><u>518,027</u></u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>3,118</u>	<u>5,976</u>	<u>9,094</u>
DEPRECIATION			
At 1 April 2021	3,118	5,552	8,670
Charge for year	<u>-</u>	<u>107</u>	<u>107</u>
At 31 March 2022	<u>3,118</u>	<u>5,659</u>	<u>8,777</u>
NET BOOK VALUE			
At 31 March 2022	<u>-</u>	<u>317</u>	<u>317</u>
At 31 March 2021	<u>-</u>	<u>424</u>	<u>424</u>

IDEAS PLUS**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade debtors	6,970	16,613
	<u> </u>	<u> </u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	18,920	18,949
Accrued expenses	2,971	2,969
	<u> </u>	<u> </u>
	<u>21,891</u>	<u>21,918</u>

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	47,698	(56,820)	(9,122)
Designated fund	62,050	-	62,050
	<u> </u>	<u> </u>	<u> </u>
	109,748	(56,820)	52,928
Restricted funds			
Employment Support	327,080	94,678	421,758
Heads Up	23,694	12,541	36,235
Employment Retention	57,505	3,914	61,419
Kickstart	-	1,312	1,312
UK Youth	-	1,637	1,637
	<u> </u>	<u> </u>	<u> </u>
	408,279	114,082	522,361
TOTAL FUNDS	<u>518,027</u>	<u>57,262</u>	<u>575,289</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,127	(57,947)	(56,820)
Restricted funds			
Employment Support	633,419	(538,741)	94,678
Heads Up	117,473	(104,932)	12,541
Employment Retention	189,537	(185,623)	3,914
Kickstart	1,500	(188)	1,312
UK Youth	2,400	(763)	1,637
	<u> </u>	<u> </u>	<u> </u>
	944,329	(830,247)	114,082
TOTAL FUNDS	<u>945,456</u>	<u>(888,194)</u>	<u>57,262</u>

IDEAS PLUS**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****14. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	160,212	(95,901)	(16,613)	47,698
Designated fund	62,050	-	-	62,050
	<u>222,262</u>	<u>(95,901)</u>	<u>(16,613)</u>	<u>109,748</u>
Restricted funds				
Employment Support	235,996	91,084	-	327,080
Heads Up	12,096	11,598	-	23,694
Employment Retention	-	40,892	16,613	57,505
	<u>248,092</u>	<u>143,574</u>	<u>16,613</u>	<u>408,279</u>
TOTAL FUNDS	<u>470,354</u>	<u>47,673</u>	<u>-</u>	<u>518,027</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,985	(134,886)	(95,901)
Restricted funds			
Employment Support	601,057	(509,973)	91,084
Heads Up	94,803	(83,205)	11,598
Employment Retention	155,458	(114,566)	40,892
	<u>851,318</u>	<u>(707,744)</u>	<u>143,574</u>
TOTAL FUNDS	<u>890,303</u>	<u>(842,630)</u>	<u>47,673</u>

IDEAS PLUS**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	160,212	(152,721)	(16,613)	(9,122)
Designated fund	62,050	-	-	62,050
	<u>222,262</u>	<u>(152,721)</u>	<u>(16,613)</u>	<u>52,928</u>
Restricted funds				
Employment Support	235,996	185,762	-	421,758
Heads Up	12,096	24,139	-	36,235
Employment Retention	-	44,806	16,613	61,419
Kickstart	-	1,312	-	1,312
UK Youth	-	1,637	-	1,637
	<u>248,092</u>	<u>257,656</u>	<u>16,613</u>	<u>522,361</u>
TOTAL FUNDS	<u>470,354</u>	<u>104,935</u>	<u>-</u>	<u>575,289</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,112	(192,833)	(152,721)
Restricted funds			
Employment Support	1,234,476	(1,048,714)	185,762
Heads Up	212,276	(188,137)	24,139
Employment Retention	344,995	(300,189)	44,806
Kickstart	1,500	(188)	1,312
UK Youth	2,400	(763)	1,637
	<u>1,795,647</u>	<u>(1,537,991)</u>	<u>257,656</u>
TOTAL FUNDS	<u>1,835,759</u>	<u>(1,730,824)</u>	<u>104,935</u>

Employment Support: the charity's largest contract won for the third time in 2015 and delivering supported employment services to clients with severe and enduring mental ill health in West and South Essex; delivered in partnership with Essex University Partnership Trust.

Heads Up: is a work readiness support programme for those with common mental health problems, who have been unemployed or economically inactive for 12 months or more and live in Essex. Heads Up helps participants develop their self-confidence, resilience and emotional well-being through one-to-one support and interactive workshops, as well as helping them with the practical aspects of finding a job such as brushing up on CV writing skills, assisting with looking for jobs and filling out application forms.

Employment Retention: A provision to support those whose jobs are at risk as a result of their mental ill health.

Kickstart: The Government's national programme that supported individuals back into work after the pandemic.

UK Youth: We delivered a small scale project girls work project. It involved supporting a group of young women that were identified as having early signs of poor mental health in order to develop their self confidence and deliver a social action project.

IDEAS PLUS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

16. GUARANTEE STATUS

The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, while they are a member or within one year after they cease to be a member, such amounts as may be required not exceeding one pound.