

REGISTERED COMPANY NUMBER: 02772286 (England and Wales)

REGISTERED CHARITY NUMBER:1016182

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
IDEAS PLUS**

**Mayor, Cuttle & Co
Chartered Accountants
Aquarium, Suite 7b
101 Lower Anchor Street
CHELMSFORD
Essex
CM2 0AU**

IDEAS PLUS

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For the year ended 31 March 2023

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**IDEAS PLUS
REPORT OF THE TRUSTEES
For Year Ended 31 March 2023**

IDEAS PLUS REPORT for the Year Ended 31 March 2023

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 2023. 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

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 2022-23

The charity and its staff continued normal working practices with 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 and adopt a hybrid model of work, but still retain the core element of a personalised 1-1 service where we engage with clients face to face, blended with occasional online support.

A key decision was made to appoint an additional Team Leader role for the Charity that brought the delivery and management closer in line with Fidelity standards as well as being able to support the workforce more effectively. Minor changes to the organisation structure had to be implemented towards the end of the year, in order to accommodate this.

Supported Housing / Early Intervention & Psychosis

The charity undertook work with two target groups, to better understand how these cohorts would respond to working within the IPS Fidelity model. It was clear from the findings that the model could work to support both groups. However, those in Supported Housing were harder to move into paid employment as they faced significant personal and structural (funding) barriers. We are now looking at how we can utilise this learning to better support this client group and address the additional barriers.

**IDEAS PLUS
REPORT OF THE TRUSTEES
for Year Ended 31 March 2023**

Primary Care work

We had done some initial work in Primary Care settings as part of our Job Retention work, and looked to expand our remit further by the end of the year. Essex County Council put in a bid to the Department of Work and Pensions to be one of the pilot areas trialling IPS with a broader range of disabled people. Whilst initially this was not successful, Essex County Council were later offered the opportunity to take part and Employ-Ability, with our partners EPUT, will commence service delivery in October 2023 through a pilot contract funded by the Department for Work and Pensions (DWP).

Individual Placement and Support (IPS) – points of interest:

- Steady and consistent leadership from the board through to the Senior Leadership team
- There was a period of significant change of staff within the IPS team and recruitment of new Employment Specialists
- Commissioners recognised the outcome targets were challenging and the NHS Long Term Plan targets were also being used as a measure of comparable performance.
- While there were lower levels of targets achieved, delivery for user access was very close to those of the Long Term Plan
- In early 2023, changes were agreed to remove the Senior Employment Specialist role and create an additional Team Lead role.
- The Supported Housing and EIP project offered some valuable learning opportunities which we will take forward.

| | Employ-Ability (Actual) | Employ-Ability (Target) |
|--|------------------------------------|------------------------------------|
| Service users accessing the service (West) | 302 | 774 |
| Service users accessing the service (South) | 451 | 548 |
| Job Conversion (West) | 21.9% | 30% |
| Job Conversion (South) | 12.6% | 30% |

**IDEAS PLUS
REPORT OF THE TRUSTEES
for Year Ended 31 March 2023**

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 embedded well in West and South Essex.
- Staffing has been consistent in the retention team and they are developing a wealth of experience
- Targets were achieved at 139% of contract overall

| | South / West (Actual) | South / West (Target) |
|--|----------------------------------|----------------------------------|
| Service users accessing the service | 436 | 313 (139%) |

Performance vs NHS LTP target

Performance over the year against the NHS Long Term Plan showed a strong performance although these targets differ significantly from those in the core contract.

| | IPS | Retention | Total IPS + Retention | NHS LTP target | % achieved |
|--|------------|------------------|------------------------------|-----------------------|-------------------|
| Service users receiving support (West) | 302 | 198 | 500 | 345 | 145 |
| Service users receiving support (South) | 451 | 238 | 689 | 363 | 190 |

HeadsUp

The project provided a service to those people with common mental health problems who are experiencing problems with accessing employment. The project had many extensions to its original timespan but finally concluded delivery at the end of December 2022.

We were 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 were supported into training and job search as well as employment. Our service covered West and South Essex. Points to note include: -

- The team had a consistent Team Lead and despite uncertain futures for the whole staff team, remained committed and dedicated to their clients.
- Referrals have been good as inappropriate referrals from IPS have sometimes been passed onto the project.
- They remained a close, high functioning team, overachieving on their target for enrolments and employment
- The delivery outcomes were very good as although we were operational until 31st December 2022, we stopped taking on new participants in October. This was so that anyone enrolled would receive a full 10 weeks of support.

continued

**IDEAS PLUS
REPORT OF THE TRUSTEES
for Year Ended 31 March 2023**

HeadsUp - continued

| | Amount required to the end of the project in final year | Actuals achieved in final year |
|---|--|---------------------------------------|
| Enrolments | 110 | 108 |
| Economically Inactive Exit | 60 | 72 |
| Moving into education & training | 40 | 12 |
| Moving into employment | 5 | 28 |

Other significant events

- A member of staff employed via the Kickstart scheme, went on to full time employment as a result of the skills and experience she gained with the charity.
- New trustees joined the board which has strengthened the expertise significantly.
- Agreed new leadership structure and started the implementation

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 prepare for our self assessment Fidelity Review of our IPS services
- To prepare and launch an IPS service for Primary Care
- To ensure future planning and clarification for the Suffolk service delivery
- To develop our induction and training for staff is well developed and current
- To rebrand our website
- To review our learning and next steps from our work with Supported Housing and EIP clients

**IDEAS PLUS
REPORT OF THE TRUSTEES
for Year Ended 31 March 2023**

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.

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.

Risk Management

Business continuity plans were carried out to ensure that all key services and elements could function. The 3+2 year has now entered into the first year of the extension period alongside our partners Essex Partnership University Foundation Trust (EPUT). Focus will be around the maintaining delivery and looking towards any future commissioning.

Recruitment and Appointment to management committee

Neil Woolcott and Kevin Tucker resigned during the year. Louise Gu was appointed on 31/5/23 as treasurer after Jeffrey Attfield's resignation in April 2023. The current board has a number of long serving members. Our main priority for recruitment will be enthusiasm for the work of the charity.

Trustee Induction and Training

Prospective trustees will generally know of our work, and they will be invited to visit the office, and talk through the details 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.

**IDEAS PLUS
REPORT OF THE TRUSTEES
for Year Ended 31 March 2023**

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

Philip Edwards Chair
Jeffrey Attfield Treasurer (Resigned 30/04/2023)
Gary Crane
Timothy James Page
Karen Bayliss
Mark Anthony Samuel Dale
Kenneth Day
Neil Woollcott (resigned 31/7/2022)
Kevin Tucker (resigned 21/10/2022)
Louise Gu Treasurer (Appointed 31/05/2023)
Debra Susan Salmon

Company Secretary

Debra Susan Salmon

Auditors

Mayor Cuttle & Co.
Suite 7b Aquarium
101 Lower Anchor Street
Chelmsford
CM2 0AU

Bankers

Lloyds TSB
East Gate Harlow
PO Box 1000
BX1 1LT

Manager

Darren Connew

**IDEAS PLUS
REPORT OF THE TRUSTEES
for Year Ended 31 March 2023**

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, were reappointed at the Annual General Meeting on 29th September 2023. In common with many other charities of our size and nature, we use our auditor to assist in the preparation of the financial statements.

Approved by order of the board of trustees on 10/12/23 and signed on its behalf by:


..... Philip Edwards - Trustee

IDEAS PLUS
REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF IDEAS PLUS
for Year Ended 31 March 2023

Opinion

We have audited the financial statements of Ideas Plus (the 'charitable company') for the year ended 31 March 2023 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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year 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 the provisions available for small entities, in the circumstances set out in the notes to the Financial Statements, 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 Trustees' 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 consistent 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

IDEAS PLUS
REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF IDEAS PLUS
for Year Ended 31 March 2023

conclude that there is a material misstatement of this 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 (which includes the directors report) 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.

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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report 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.

IDEAS PLUS
REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF IDEAS PLUS
for Year Ended 31 March 2023

Irregularities, including fraud are instances of non-compliance with laws & regulations. We design procedures in line with our responsibilities, outlined above to detect material misstatements in respect of irregularities, including fraud.

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.

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 the 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.



Stephen William Evans FCA (Senior Statutory Auditor)

For and on behalf of

Mayor, Cuttle & Co.
Chartered Accountants
Aquarium, Suite 7b
101 Lower Anchor Street
Chelmsford
Essex
CM2 0AU

Date 15/12/2022

IDEAS PLUS
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

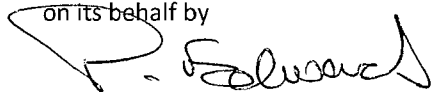
| | | Unrestricted Funds | Restricted Funds | 31.3.23 Total Funds | 31.3.22 Total Funds |
|------------------------------------|----|-------------------------------|-----------------------------|--------------------------------|--------------------------------|
| | | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and Legacies | 2 | - | - | - | 50 |
| Charitable activities | 4 | 4,200 | 1,082,870 | 1,087,070 | 944,939 |
| Investments | 3 | 471 | | 471 | 467 |
| TOTAL | | <u>4,671</u> | <u>1,082,870</u> | <u>1,087,541</u> | <u>945,456</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | 5 | 42,266 | 916,768 | 959,034 | 888,194 |
| NET INCOME/(EXPENDITURE) | | <u>(37,595)</u> | <u>166,102</u> | <u>128,507</u> | <u>57,262</u> |
| TRANSFERS BETWEEN FUNDS | 14 | 47,000 | (47,000) | - | - |
| NET MOVEMENT IN FUNDS | | <u>9,405</u> | <u>119,102</u> | <u>128,507</u> | <u>57,262</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 52,929 | 522,360 | 575,289 | 518,027 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>62,334</u></u> | <u><u>641,462</u></u> | <u><u>703,796</u></u> | <u><u>575,289</u></u> |

**IDEAS PLUS
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023**

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 31.03.23 Total Funds £ | 31.03.22 Total Funds £ |
|--|-------|----------------------------|--------------------------|---------------------------------|------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 11 | 31 | 207 | 238 | 317 |
| CURRENT ASSETS | | | | | |
| Debtors | 12 | - | 3,485 | 3,485 | 6,970 |
| Cash at bank and in hand | | 68,889 | 637,770 | 706,659 | 589,893 |
| | | <u>68,889</u> | <u>641,255</u> | <u>710,144</u> | <u>596,863</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 13 | (6,586) | - | (6,586) | (21,891) |
| NET CURRENT ASSETS | | <u>62,303</u> | <u>641,255</u> | <u>703,558</u> | <u>574,972</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 62,334 | 641,462 | 703,796 | 575,289 |
| NET ASSETS | 14 | <u>62,334</u> | <u>641,462</u> | <u>703,796</u> | <u>575,289</u> |
| FUNDS | | | | | |
| Unrestricted funds | | | | 62,334 | 52,929 |
| Restricted funds | | | | 641,462 | 522,360 |
| | | | | <u>703,796</u> | <u>575,289</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 & authorised for issue on / / and signed
on its behalf by 10.12.23



Philip Edwards - Trustee

IDEAS PLUS
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

| | 31.03.23 | 31.03.22 |
|---|-----------------------|-----------------------|
| | £ | £ |
| Cash flows from operating activities | | |
| Cash generated from operations | 116,295 | 66,518 |
| Net cash provided by operating activities | <u>116,295</u> | <u>66,518</u> |
| Cash flows from investing activities | | |
| Interest received | 471 | 467 |
| Net cash provided by investing activities | <u>471</u> | <u>467</u> |
| Changes in cash and cash equivalents in the operating period | 116,766 | 66,985 |
| Cash and cash equivalents at the beginning of the reporting period | <u>589,893</u> | <u>522,908</u> |
| Cash and cash equivalents at the end of the reporting period | <u><u>706,659</u></u> | <u><u>589,893</u></u> |

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | | |
|---|-----------------------|----------------------|
| Net income for the reporting period (as per the Statement of Financial Activities) | 128,507 | 57,262 |
| Adjustments for | | |
| Depreciation charges | 79 | 106 |
| Interest received | (471) | (467) |
| (Increase)/Decrease in debtors | 3,485 | 9,643 |
| (Decrease)/Increase in creditors | (15,305) | (26) |
| Net cash provided by operations | <u><u>116,295</u></u> | <u><u>66,518</u></u> |

ANALYSIS OF CHANGES IN NET FUNDS

| | At 01.04.23 | Cashflow | At 31.03.23 |
|--------------------------|--------------------|-----------------|--------------------|
| | £ | £ | £ |
| Cash at bank and in hand | <u>589,893</u> | <u>116,766</u> | <u>706,659</u> |

**IDEAS PLUS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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 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 costs 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.

**IDEAS PLUS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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.

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 objectives 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.

**IDEAS PLUS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. DONATIONS AND LEGACIES

| | 31.03.23 | 31.03.22 |
|--------------|-----------------|-----------------|
| | £ | £ |
| Other Income | <u>-</u> | <u>50</u> |

3. INVESTMENT INCOME

| | 31.03.23 | 31.03.22 |
|--------------------------|-----------------|-----------------|
| | £ | £ |
| Deposit account interest | <u>471</u> | <u>467</u> |

4. INCOME FROM CHARITABLE ACTIVITIES

| | 31.03.23 | 31.03.22 |
|----------------------|------------------|-----------------|
| | £ | £ |
| Contracts and grants | <u>1,087,070</u> | <u>944,939</u> |

Grants included in the above as follows:

| | 31.03.23 | 31.03.22 |
|--|------------------|-----------------|
| | £ | £ |
| North Essex Partnership NHS Foundation Trust | 968,169 | 813,479 |
| NEPNHSFT - Heads Up project | 110,869 | 110,503 |
| Health Education England | - | 6,970 |
| DWP | 2,377 | 11,587 |
| UK YOUTH | 135 | 2,400 |
| Essex CC | 5,520 | - |
| | <u>1,087,070</u> | <u>944,939</u> |

5. CHARITABLE ACTIVITIES

| | Direct Costs | Support Costs (note 6) | Totals |
|-----------------------|----------------|---------------------------|----------------|
| | £ | £ | £ |
| Employment assistance | <u>945,141</u> | <u>13,893</u> | <u>959,034</u> |

6. SUPPORT COSTS

| | Finance | Governance costs | Totals |
|-----------------------|------------|------------------|---------------|
| | £ | £ | £ |
| Employment assistance | <u>228</u> | <u>13,665</u> | <u>13,893</u> |

IDEAS PLUS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. NET INCOME/(EXPENDITURE)

Net income expenditure is stated after charging:

| | 31.03.23 | 31.03.22 |
|-----------------------------|-----------------|-----------------|
| | £ | £ |
| Auditors remuneration | 3,000 | 2,970 |
| Depreciation - owned assets | 79 | 107 |
| Other operating leases | <u>7,516</u> | <u>7,907</u> |

8. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

The charity consider its key management personnel to comprise trustees and the general manager. Total remuneration to key personnel is £57,143 excluding employers national insurance (2022; £56,303)

Trustees expenses

During the year, key personnel received £120 (2022: £337) for mileage costs, this was for the delivery of contracts and liaison with partnership organisations.

9. STAFF COSTS

| | 31.03.23 | 31.03.22 |
|-----------------------|-----------------|-----------------|
| | £ | £ |
| Wages and salaries | 777,018 | 742,876 |
| Social security costs | 64,291 | 59,562 |
| Other pension costs | <u>24,028</u> | <u>19,825</u> |
| | <u>865,337</u> | <u>822,263</u> |

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

| | | |
|-----------|-----------|-----------|
| All staff | <u>28</u> | <u>27</u> |
|-----------|-----------|-----------|

No employees received in excess of £60,000.

**IDEAS PLUS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds |
|------------------------------------|----------------------|-----------------------|-----------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and Legacies | 50 | - | 50 |
| Charitable activities | 610 | 944,329 | 944,939 |
| Investments | 467 | - | 467 |
| TOTAL | <u>1,127</u> | <u>944,329</u> | <u>945,456</u> |
| EXPENDITURE ON | | | |
| Charitable activities | 57,946 | 830,248 | 888,194 |
| NET INCOME/(EXPENDITURE) | (56,819) | 114,081 | 57,262 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 109,748 | 408,279 | 518,027 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>52,929</u></u> | <u><u>522,360</u></u> | <u><u>575,289</u></u> |

11. TANGIBLE FIXED ASSETS

| | Fixtures & Fittings £ | Computer Equipment £ | Totals £ |
|-----------------------------------|-----------------------------|----------------------------|-------------------|
| COST | | | |
| At 1 April 2022 and 31 March 2023 | 3,118 | 5,976 | 9,094 |
| DEPRECIATION | | | |
| At 1 April 2022 | 3,118 | 5,659 | 8,777 |
| Charge for year | <u>79</u> | <u>79</u> | <u>79</u> |
| At 31 March 2023 | <u>3,118</u> | <u>5,738</u> | <u>8,856</u> |
| NET BOOK VALUE | | | |
| At 31 March 2023 | <u><u>-</u></u> | <u><u>238</u></u> | <u><u>238</u></u> |
| At 31 March 2022 | <u><u>-</u></u> | <u><u>317</u></u> | <u><u>317</u></u> |

IDEAS PLUS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.03.23 | 31.03.22 |
|---------------|--------------|--------------|
| | £ | £ |
| Trade debtors | <u>3,485</u> | <u>6,970</u> |

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.03.23 | 31.03.22 |
|------------------|--------------|---------------|
| | £ | £ |
| Trade creditors | 3,586 | 18,920 |
| Accrued expenses | <u>3,000</u> | <u>2,971</u> |
| | <u>6,586</u> | <u>21,891</u> |

14. MOVEMENT IN FUNDS

| | At 1.4.22 | Net movement | At 31.3.23 |
|----------------------|----------------|----------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | (9,121) | 9,405 | 284 |
| Designated fund | 62,050 | - | 62,050 |
| | <u>52,929</u> | <u>9,405</u> | <u>62,334</u> |
| Restricted funds | | | |
| Employment Support | 421,757 | 119,026 | 540,783 |
| Heads Up | 36,235 | (4,449) | 31,786 |
| Employment Retention | 61,419 | 4,531 | 65,950 |
| Kickstart | 1,312 | 371 | 1,683 |
| UK Youth | 1,637 | 85 | 1,722 |
| Multiply | - | (462) | (462) |
| | <u>522,360</u> | <u>119,102</u> | <u>641,462</u> |
| Total Funds | <u>575,289</u> | <u>128,507</u> | <u>703,796</u> |

Included in the net movement is a transfer from restricted funds to unrestricted funds to cover the costs of running the charity included in unrestricted funds

continued

IDEAS PLUS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Transfer £ | Movement in funds £ |
|----------------------|----------------------------|----------------------------|---------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 4,671 | (42,266) | 47,000 | 9,405 |
| Restricted funds | | | | |
| Employment Support | 763,219 | (608,003) | (36,190) | 119,026 |
| Heads Up | 110,869 | (115,318) | - | (4,449) |
| Employment Retention | 197,701 | (182,360) | (10,810) | 4,531 |
| Kickstart | 5,426 | (5,055) | - | 371 |
| UK Youth | 135 | (50) | - | 85 |
| Multiply | 5,520 | (5,982) | - | (462) |
| | <u>1,082,870</u> | <u>(916,768)</u> | <u>-</u> | <u>119,102</u> |
| | <u>1,087,541</u> | <u>(959,034)</u> | <u>-</u> | <u>128,507</u> |

Comparatives for movement in funds

| | At 1.4.21 £ | Net movement £ | At 31.3.22 £ |
|----------------------|----------------|-------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 47,699 | (56,820) | (9,121) |
| Designated fund | 62,050 | - | 62,050 |
| | <u>109,749</u> | <u>(56,820)</u> | <u>52,929</u> |
| Restricted funds | | | |
| Employment Support | 327,079 | 94,678 | 421,757 |
| 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>408,278</u> | <u>114,082</u> | <u>522,360</u> |
| Total Funds | <u>518,027</u> | <u>57,262</u> | <u>575,289</u> |

continued

**IDEAS PLUS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above 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>944,329</u> | <u>(830,247)</u> | <u>114,082</u> |
| Total Funds | <u>945,456</u> | <u>(888,194)</u> | <u>57,262</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 ill health.

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

UK Youth: We delivered a small-scale 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.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

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.