

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

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
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 2025**

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**IDEAS PLUS  
REPORT OF THE TRUSTEES  
for Year Ended 31 March 2025**

**IDEAS PLUS REPORT for the Year Ended 31 March 2025**

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 2025. 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 is: 'To support people with mental ill health to secure and retain employment in Essex and neighbouring counties'.

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 2024-25**

- To prepare for our first full Fidelity Review of our IPS service in Primary Care
  - o This was conducted in the West team and we achieved a Fair Fidelity outcome which was in line with other new Primary services
- To recruit to, deliver and monitor the impact of the IPS and Retention service for Primary Care
  - o The teams were recruited to, and despite some staff turnover we are completing the year with virtually all posts filled
- To review our needs and explore options for an operational base in South Essex
  - o This has been achieved with an office based in Basildon
- To modernise our website and develop a stronger social media presence
  - o This has been achieved after some teething problems, feedback has been positive
- To launch a new IPS-Y service for young people
  - o This was achieved, more detailed below
- To prepare for recommissioning of the current IPS and Retention services
  - o This is being prepared for IPS but Essex County Council have decided not to recommission a retention service

**IDEAS PLUS**  
**REPORT OF THE TRUSTEES**  
**for Year Ended 31 March 2025**

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

- Team Leads changed from caseload carrying to a focus of directly supporting staff more since November
- Closer management and support have enabled practice to be monitored regularly with the Team Leads providing more direct contact with their staff.
- We have had consistent staffing across both the Senior Leadership team and Employment Specialists.
- The NHS Long Term Plan targets remain as a measure of comparable performance with our ECC commissioners.
- Our overall service user access achieved what we needed against the NHS targets.
- Significant increase in job conversions for West Essex with South also remaining steady. Targets from IPS Grow and NHS have increased twice over the last few years and seen a jump from 30% to now 40%. As we strive to achieve more, the targets have also moved.

	<b>Employ-Ability (Actual)</b>	<b>Employ-Ability (NHS LTP Target)</b>	<b>Employ-Ability (ECC Target)</b>
<b>Service users accessing the service (West)</b>	246	234 (109%)	548
<b>Service users accessing the service (South)</b>	362	380 (95%)	774
<b>Service users accessing the service (Total)</b>	608	614 (99%)	1322
<b>Job Conversion (West)</b>	31.3% (up 9%)	40%	40%
<b>Job Conversion (South)</b>	23.1% (no change)	40%	40%

**IDEAS PLUS  
REPORT OF THE TRUSTEES  
for Year Ended 31 March 2025**

**Job retention (JR)**

Job retention had been offered as a service to clients under the original IPS contract which ceased on 31<sup>st</sup> March 2025. This is in no way a reflection of the service performance, or need within the community.

Retention still exists for mild to moderate mental ill health from 1<sup>st</sup> April 2025 but this year was the final one for those individuals with and SMI that required support.

- The service was embedded well in West and South Essex.
- We had to maintain our contract targets (same as 2023/4) whilst winding down the service and stopping new access from January.
- The Primary Service was able to pick up some of the referrals from Secondary in the last quarter of the year to ease the pressure.
- We kept a single manager for the whole Retention service offer across all the current contracts to ensure best practice was maintained throughout.
- Targets were achieved at 123% of contract overall during a period of uncertainty for staff

	South / West (Actual)	South / West (Target)
Service users accessing the service	386	313 (123%)
Retained outcomes	61%	60%+

**IPS West Suffolk**

Our West Suffolk service is a small team and this year there was a one year extension to the current contract.

It has had challenges with staffing and long term sickness this year which does cause a disproportionate pressure on the remaining staff. We were able to have one additional Employment Specialist from the Service Development Fund.

	Employ-Ability (Actual)	Employ-Ability (ICB Target)
Service users accessing the service (West Suffolk)	250	290
Unemployed access	171	-
Job conversion (total)	83	-
Unemployed Job Conversion	37 = 21.6%	40%

**IDEAS PLUS**  
**REPORT OF THE TRUSTEES**  
**for Year Ended 31 March 2025**

**Primary Care work**

This year saw a significant expansion in the team size for the pilot of Primary Care IPS services. West was the leading performing area across the whole of Essex and the pilot scheme has now been extended until September 2026 where it will be phased out.

The governments Connect to Work programme is starting in 2025 and our Primary Care offer will move into delivering this in the Autumn. The new programme will also include delivery in both Southend and Thurrock.

Our current delivery covered West and South Essex (excluding the unitary authorities). Points to note include: -

- New referral pathways were developed with PCN networks and others including prison services.
- DWP referrals were lower than anticipated and self-referrals were always the strongest conversions in accessing the service.
- West Essex had the strongest performance across Essex. They also had a consistent staffing team with little change in personnel. South did have vacancy in management and had significant long term sickness which did impact on the overall year outcomes.
- Retention outcomes continued to exceeded targets across the contract. In the last quarter, this was the only option for clients and did put additional pressure on the teams.

<b>IPS Primary Care</b>			
<b>Area</b>	<b>Referrals (Target)</b>	<b>Access (Target)</b>	<b>Job Outcomes (Target)</b>
<b>West IPS</b>	413 (329)	251 (230)	77 (92)
<b>West Retention</b>	180 (165)	163 (115)	134 (46)
<b>South IPS</b>	545 (646)	328 (460)	74 (184)
<b>South Retention</b>	427 (328)	297 (230)	213 (88)

**IPS - Youth**

The charity began a pilot, funded by The People’s Lottery, delivering IPS for young people with severe mental illness. It was aimed at 14+ years and the aim was to understand this target age group, explore how best to work with them and discover any wider unmet need.

There was high demand for the service, especially at the younger age of 14-16. It was clear there were some complex individuals to work with, positive outcomes included supporting individuals to reengage with education and training. The post 16 young people had many barriers before they could realistically start to engage fully with a traditional IPS service, but we were able to build effective relationships and move them forward.

We are now using the knowledge and information gained to tailor this towards a potential upcoming service for Young Adults that is being commissioned across the whole of Essex.

**Financial Review**

**Investment policy**

While interest rates remain low, we have moved our deposits from Shawbrook Bank and Hampshire Trust Bank into the main Lloyds account.

**IDEAS PLUS  
REPORT OF THE TRUSTEES  
for Year Ended 31 March 2025**

**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 Severe Mental Illness contract, implement the Connect to Work programme for Primary services and aim to tender for new directions in IPS-Youth.

More specifically: -

- To prepare for our full Fidelity Review of our IPS service in Secondary Care
- To move across to a Connect to Work contract for delivery of an IPS and Retention service in Primary Care
- To develop our relationships and presence in Greater Essex (Thurrock and Southend)
- To look at how new technologies can assist the development of our work
- To have a greater focus and understanding of our race equity data and how we use it to inform our work
- To tender for opportunities for an IPS service for young adults and Retention work
- To prepare for recommissioning of the current IPS service in Suffolk

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

***Constitution***

The charity is constituted as a Company limited by guarantee and was registered on the 9<sup>th</sup> 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, Louise Gu 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 Head of Service, 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. Increased staffing has meant a large rise in monthly payroll. Specific processes were put in place to ensure we have sufficient funds at all times. The 3+2 year has now entered into the second year of the extension period alongside our partners Essex Partnership University Foundation Trust (EPUT). Focus will be around the future recommissioning and any extension from the Primary IPS pilot.

**IDEAS PLUS**  
**REPORT OF THE TRUSTEES**  
**for Year Ended 31 March 2025**

**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  
Debra Susan Salmon - Treasurer  
Jeffrey Attfield  
Leigh Dinemuro  
Karen Bayliss  
Kenneth Day  
Paul Smith

**Company Secretary**

Timothy James Page

**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 2025**

***STATEMENT OF TRUSTEES' RESPONSIBILITIES***

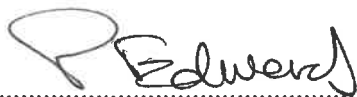
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard 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 12<sup>th</sup> September 2025.

Approved by order of the board of trustees on 13<sup>th</sup> September and signed on its behalf by:



..... Philip Edwards

## **IDEAS PLUS**

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

**for Year Ended 31 March 2025**

#### **Opinion**

We have audited the financial statements of Ideas Plus (the 'charitable company') for the year ended 31 March 2025 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 2025 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 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.

## **IDEAS PLUS**

### **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF IDEAS PLUS for Year Ended 31 March 2025**

#### **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.

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:

## IDEAS PLUS

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

for Year Ended 31 March 2025

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](http://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.

*R. W. Evans*

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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 4 / 11 / 25

**IDEAS PLUS**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>31.3.25 Total Funds</b>	<b>31.3.24 Total Funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and Legacies	2	50	-	50	50,180
Charitable activities	4	-	2,103,746	2,103,746	1,201,116
Investments	3	-	-	-	365
<b>TOTAL</b>		<u>50</u>	<u>2,103,746</u>	<u>2,103,796</u>	<u>1,251,661</u>
<b>EXPENDITURE ON</b>					
Charitable activities	5	954	1,948,292	1,949,246	1,082,692
<b>NET INCOME/(EXPENDITURE)</b>		<u>(904)</u>	<u>155,454</u>	<u>154,550</u>	<u>168,969</u>
<b>TRANSFERS BETWEEN FUNDS</b>	14	34,248	(34,248)	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>33,344</u>	<u>121,206</u>	<u>154,550</u>	<u>168,969</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		89,232	783,533	872,765	703,796
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>122,576</u></u>	<u><u>904,739</u></u>	<u><u>1,027,315</u></u>	<u><u>872,765</u></u>

**IDEAS PLUS  
BALANCE SHEET  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	31.03.25 Total Funds £	31.03.24 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	17	117	134	179
<b>CURRENT ASSETS</b>					
Debtors	12		225,685	225,685	166,379
Cash at bank and in hand		122,559	712,033	834,592	715,621
		<u>122,559</u>	<u>937,718</u>	<u>1,060,277</u>	<u>882,000</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	-	( 33,096)	(33,096)	(9,414)
<b>NET CURRENT ASSETS</b>		<u>122,559</u>	<u>904,622</u>	<u>1,027,181</u>	<u>872,586</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>122,559</u>	<u>904,622</u>	<u>1,027,181</u>	<u>872,586</u>
<b>NET ASSETS</b>	14	<u><u>122,576</u></u>	<u><u>904,739</u></u>	<u><u>1,027,315</u></u>	<u><u>872,765</u></u>
<b>FUNDS</b>					
Unrestricted funds				122,576	89,232
Restricted funds				904,739	783,533
				<u>1,027,315</u>	<u>872,765</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 4/11/25 and signed on its behalf by



Philip Edwards - Trustee

**IDEAS PLUS**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	31.03.25 £	31.03.24 £
Cash flows from operating activities		
Cash generated from operations	118,971	8,597
Net cash provided by operating activities	<u>118,971</u>	<u>8,597</u>
Cash flows from investing activities		
Interest received		365
Net cash provided by investing activities	<u>-</u>	<u>365</u>
Changes in cash and cash equivalents in the operating period	118,971	8,962
Cash and cash equivalents at the beginning of the reporting period	<u>715,621</u>	<u>706,659</u>
Cash and cash equivalents at the end of the reporting period	<u>834,592</u>	<u>715,621</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)	154,550	168,969
Adjustments for		
Depreciation charges	45	59
Interest received		(365)
(Increase)/Decrease in debtors	(59,305)	(162,894)
(Decrease)/Increase in creditors	23,682	2,828
Net cash provided by operations	<u>118,971</u>	<u>8,597</u>

**ANALYSIS OF CHANGES IN NET FUNDS**

	At 01.04.24 £	Cashflow £	At 31.03.25 £
Cash at bank and in hand	<u>715,621</u>	<u>118,971</u>	<u>834,592</u>

**IDEAS PLUS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**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  
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**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 2025**

**2. DONATIONS AND LEGACIES**

	<b>31.03.25</b>	<b>31.03.24</b>
	<b>£</b>	<b>£</b>
Other Income	<u>50</u>	<u>50,180</u>

**3. INVESTMENT INCOME**

	<b>31.03.25</b>	<b>31.03.24</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<u>-</u>	<u>365</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>31.03.25</b>	<b>31.03.24</b>
	<b>£</b>	<b>£</b>
Contracts and grants	<u>2,103,746</u>	<u>1,201,116</u>
Grants included in the above as follows:		
	<b>31.03.25</b>	<b>31.03.24</b>
	<b>£</b>	<b>£</b>
North Essex Partnership NHS Foundation Trust	929,271	1,187,312
DWP	1,174,475	13,804
	<u>2,103,746</u>	<u>1,201,116</u>

**5. CHARITABLE ACTIVITIES**

	Direct Costs	Support Costs (note 6)	Totals
	£	£	£
Employment assistance	<u>1,932,435</u>	<u>16,811</u>	<u>1,949,246</u>

**6. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Employment assistance	<u>360</u>	<u>16,451</u>	<u>16,811</u>

**IDEAS PLUS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7. NET INCOME/(EXPENDITURE)**

Net income expenditure is stated after charging:

	<b>31.03.25</b>	<b>31.03.24</b>
	<b>£</b>	<b>£</b>
Auditors remuneration	3,540	3,120
Depreciation - owned assets	45	59
Other operating leases	<u>17,477</u>	<u>8,463</u>

**8. TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

The charity consider its key management personnel to comprise trustees and the general manager. Total remuneration to key personnel is £61506 excluding employers national insurance (2024; £59,051)

Trustees expenses

During the year, key personnel received £93 (2024: £200) for mileage costs, this was for the delivery of contracts and liaison with partnership organisations.

**9. STAFF COSTS**

	<b>31.03.25</b>	<b>31.03.24</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,594,317	866,191
Social security costs	143,786	73,423
Other pension costs	<u>55,982</u>	<u>28,171</u>
	<u>1,794,085</u>	<u>967,785</u>

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

All staff	<u>56</u>	<u>33</u>
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Employees who received more than £60,000 (excluding employer pension costs) were as follows:

<u>Employee Benefits</u>	<u>Number of employees</u>
£60,000 - £70,000	1

**IDEAS PLUS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and Legacies	50,180		50,180
Charitable activities		1,201,116	1,201,116
Investments	365		365
<b>TOTAL</b>	<u>50,545</u>	<u>1,201,116</u>	<u>1,251,661</u>
<b>EXPENDITURE ON</b>			
Charitable activities	23,647	1,059,045	1,082,692
<b>NET INCOME/(EXPENDITURE)</b>	26,898	142,071	168,969
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	62,334	641,462	703,796
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>89,232</u></u>	<u><u>783,533</u></u>	<u><u>872,765</u></u>

**11. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings £	Computer Equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	3,118	5,976	9,094
<b>DEPRECIATION</b>			
At 1 April 2024	3,118	5,797	8,915
Charge for year		45	45
At 31 March 2025	<u>3,118</u>	<u>5,842</u>	<u>8,960</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>-</u>	<u>134</u>	<u>134</u>
At 31 March 2024	<u>-</u>	<u>179</u>	<u>179</u>

**IDEAS PLUS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.03.25</b>	<b>31.03.24</b>
	<b>£</b>	<b>£</b>
Loans to Employees	29	
Trade debtors	225,656	166,379
	<u>225,685</u>	<u>166,379</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.03.25</b>	<b>31.03.24</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,906	6,294
Accrued expenses	22,190	3,120
	<u>33,096</u>	<u>9,414</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	27,182	33,344	60,526
Designated fund	62,050	-	62,050
	<u>89,232</u>	<u>33,344</u>	<u>122,576</u>
<b>Restricted funds</b>			
Employment Support	605,797	32,095	637,892
Heads Up	31,419	(31,419)	-
Employment Retention	91,712	(20,632)	71,080
Kickstart	1,683	(1,683)	-
UK Youth	1,722	(1,722)	-
Multiply	(576)	576	-
IPSPC	51,775	143,992	195,767
	<u>783,532</u>	<u>121,207</u>	<u>904,739</u>
<b>Total Funds</b>	<u>872,764</u>	<u>154,551</u>	<u>1,027,315</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, as well as transfers from Funds that are no longer in use to the general fund.

continued

**IDEAS PLUS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Transfer £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	50	(954)	34,248	33,344
<b>Restricted funds</b>				
Employment Support	737,948	(705,853)	-	32,095
Heads Up	-	-	(31,419)	(31,419)
Employment Retention	191,323	(211,956)	-	(20,633)
Kickstart	-	-	(1,683)	(1,683)
UK Youth	-	-	(1,722)	(1,722)
Multiply	-	-	576	576
IPSPC	1,174,475	(1,030,483)	-	143,992
	<u>2,103,746</u>	<u>(1,948,292)</u>	<u>(34,248)</u>	<u>121,206</u>
	<u>2,103,796</u>	<u>(1,949,246)</u>	<u>-</u>	<u>154,550</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	284	26,898	27,182
Designated fund	62,050	-	62,050
	<u>62,334</u>	<u>26,898</u>	<u>89,232</u>
<b>Restricted funds</b>			
Employment Support	540,783	65,014	605,797
Heads Up	31,786	(367)	31,419
Employment Retention	65,950	25,762	91,712
Kickstart	1,683	-	1,683
UK Youth	1,722	-	1,722
Multiply	(462)	(114)	(576)
IPSPC		51,775	51,775
	<u>641,462</u>	<u>142,070</u>	<u>783,532</u>
<b>Total Funds</b>	<u>703,796</u>	<u>168,968</u>	<u>872,764</u>

continued

**IDEAS PLUS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**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	50,545	(23,647)		26,898
Restricted funds				
Employment Support	733,539	(668,525)		65,014
Heads Up	-	(367)	-	(367)
Employment Retention	222,367	(196,605)	-	25,762
Multiply	-	(114)	-	(114)
IPSPC	238,510	(186,735)		51,775
	<u>1,194,416</u>	<u>(1,052,346)</u>	<u>-</u>	<u>142,070</u>
	<u>1,244,961</u>	<u>(1,075,993)</u>	<u>-</u>	<u>168,968</u>

Employment Support is a contract delivering supported employment services to clients with long and enduring mental ill health in West and South Essex; delivered in partnership with Essex Partnership University Trust

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

IPSPC is a contract delivering supported employment services to clients in a primary care setting for those with mild to moderate mental ill health in West and South Essex; delivered in partnership with Essex Partnership University Trust

Heads Up, Kickstart, Uk Youth and Multiply contracts have all expired, any remaining balance on the funds have been transferred to the general fund for the current period leaving the three current contracts within the active funds.

**15. Leases**

**Operating Leases**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	31.03.25 £	31.03.24 £
Not later than one year	3,529	3,529
Later than one and not later than five years	3,529	7,058
Later than five years	-	-
	<u>7,058</u>	<u>10,587</u>

**IDEAS PLUS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**17. NON ADJUSTING SUBSEQUENT EVENT**

Since the year end the contract for Essex IPS service for people with Severe Mental Illness (SMI) has not been renewed and the current contract ended on 30 September 2025. All staff associated with the contract have transferred across to the new contract provider under TUPE and no material associated costs are expected to be incurred.

**18. 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.

**IDEAS PLUS****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	31.03.25	31.03.24
	£	£
<b>INCOME &amp; ENDOWMENTS</b>		
<b>Donations and Legacies</b>		
Other Income	50	50,180
<b>Investment Income</b>		
Deposit account interest	-	365
<b>Charitable Activities</b>		
Contracts and Grants	<u>2,103,746</u>	<u>1,201,116</u>
<b>Total incoming resources</b>	2,103,796	1,251,661
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	1,575,667	866,191
Social security	143,786	73,423
Pensions	55,983	28,171
Raising Funds	570	-
Temporary staff	-	5,506
Staff rewards	575	2,043
Rent and rates	17,477	8,463
Insurance	10,919	6,410
Telephone	26,336	13,497
Postage and stationery	6,406	3,682
Sundries	4,207	3,412
Training	13,986	8,309
Travel	36,787	23,545
Provision for Access To Work Grant	854	-
Computer costs	10,388	12,822
Recruitment and promotion	9,799	7,789
Redundancy	18,650	4,390
Computer equipment depreciation	45	59
	<u>1,932,435</u>	<u>1,067,712</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	360	266
<b>Governance costs</b>		
Auditors remuneration	3,540	3,120
Accountancy and legal fees	12,911	11,594
	<u>16,451</u>	<u>14,714</u>
	<u>1,949,246</u>	<u>1,082,692</u>
	<u>154,550</u>	<u>168,969</u>

