

NORTHPOINT WELLBEING LIMITED

England & Wales · Charity number 1057908

Details

Other names	LEEDS (WPF NORTH) COUNSELLING, LEEDS COUNSELLING, WPF COUNSELLING NORTH LIMITED
Status	Registered
Legal form	Charitable company
Company number	03216262
Registered	1996-09-09
Register	View on the Charity Commission register

Contact

Address	Chadwick Street Leeds LS10 1LJ
Phone	01132450303
Email	finance@northpoint.org.uk
Website	https://northpoint.org.uk

Activities

Objects: 1. TO PRESERVE AND PROTECT THE GOOD HEALTH BOTH MENTAL AND PHYSICAL IN PARTICULAR BUT WITHOUT LIMITING THE FOREGOING BY THE PROVISION OF A CONFIDENTIAL COUNSELLING SERVICE. 2. TO PROVIDE EDUCATION AND TRAINING FOR THOSE INVOLVED IN COUNSELLING.

Activities: Provision of emotional well-being services, to adults and children/young people.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- Barnsley
- Bradford City
- Calderdale
- City Of Wakefield
- Doncaster
- Kirklees
- Leeds City
- North Yorkshire
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£12,210,403	£11,516,747	£3,318,565	257
2023-09-30	£10,348,648	£10,472,188	£2,504,212	249
2022-09-30	£7,821,489	£7,650,092	£2,595,121	202
2021-09-30	£6,334,588	£5,964,807	£2,448,077	154
2020-09-30	£5,681,528	£5,317,379	£2,004,951	119

Trustees

Name	Role	Appointed
Gillian Fiona Grossick	Chair	2019-07-17
Alison Clare Best		2025-02-24
Caroline Dada		2021-11-15
Clare Humphries		2022-10-17
Guy Millichamp		2021-09-20
Leonie Hilliard		2023-02-20
Peter Alexander Ball		2021-10-18
Philip Joseph Chatterton		2022-10-17
Sian Evans		2022-10-17

NORTHPOINT WELLBEING LIMITED

England & Wales - Charity number 1057908

Accounts

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

FOR

**NORTHPOINT WELLBEING LIMITED
(A company Limited by guarantee)**

REGISTERED COMPANY NUMBER: 03216262

Registered Charity Number: 1057908

**NORTHPOINT WELLBEING LIMITED
FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2024

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**NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

YEAR ENDED 30 SEPTEMBER 2024

REGISTERED CHARITY NAME: Northpoint Wellbeing Limited
A company limited by guarantee

CHARITY NUMBER: 1057908

COMPANY REGISTRATION NUMBER: 03216262

REGISTERED OFFICE: The Small Mill
Chadwick Street
Leeds
LS10 1LJ

TRUSTEES: P Ball
P Chatterton
C Dada
S Evans
F Grossick
L Hilliard
C Humphries
G Millichamp

CHIEF EXECUTIVE OFFICER: D Pearse

AUDITOR: TC Group
Registered Auditors
6 Queen Street
Leeds
LS1 2TW

**NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS (continued)**

YEAR ENDED 30 SEPTEMBER 2024

BANKERS:

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Modulr Finance
Scale Space White City
58 Wood Lane
London
W12 7RZ

SOLICITORS:

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2 Maple House
Northminster Business Park
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5 Wellington Place
Leeds
LS1 4AP

Wrigleys Solicitors LLP
19-21 Cookridge Street
Leeds
LS2 3AG

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their report and the audited financial statements of the charity for the year ended 30 September 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

TRUSTEES OF THE CHARITY

The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Trustee	Role	Date of appointment	Date of Resignation
P Ball	Trustee	18.10.2021	
P Chatterton	Trustee	17.10.2022	
C Dada	Trustee	15.11.2021	
S Evans	Trustee	17.10.2022	
F Grossick	Trustee (Interim Chair from 24.09.2024)	17.07.2019	
L Hilliard	Trustee	20.02.2023	
C Humphries	Trustee	17.10.2022	
G Millichamp	Treasurer	20.09.2021	
J Williams	Trustee (Chair to 24.09.2024)	16.07.2018	

MANAGEMENT TEAM

A new management structure was implemented during the year, with a Senior Leadership Team of six directors supported by four Deputy Directors as part of a Senior Management Team:

Senior Leadership Team

D Pearse	Chief Executive Officer
M Bowers	Director of People and Culture
H Burleigh	Director of Operations, Adult Services
H McGlinchey	Director of Operations, Children and Young People Services and Clinical Lead
M Horbury	Director of Finance (from 18.03.24)
R Kearns	Director of Business Development (from 04.03.24)

Senior Management Team

A Calvert	Chief Financial Officer (to 31.10.24)
A Cater	Assistant Director for Governance and Policy
J Hanney	Assistant Director, Children and Young Peoples Services
N Whelan	Assistant Director, Adults Services
A Coates	Assistant Director, Innovation & Impact (from 01.11.24)

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OBJECTIVES AND ACTIVITIES

Objectives

Northpoint's charitable objects are "to preserve and protect good health both mental and physical, in particular but without limiting the foregoing by the provision of a confidential counselling service, and to provide education and training for those involved in counselling".

At Northpoint, our vision is a world that supports good mental health for all. Our purpose is to deliver effective mental health support and to improve the mental health system in Yorkshire and the surrounding areas. We believe timely access to appropriate support, particularly talking therapy, is an effective way of promoting emotional wellbeing and relieving mental distress, for people of all ages and backgrounds.

We deliver therapeutic and preventative services for those experiencing emotional difficulties or distress and provide a safe space in which disturbed or difficult emotions can be expressed, contained, and considered. We deliver services, which help people to better understand the issues they are experiencing, consider choices and solutions open to them and take steps towards making changes.

The activities of Northpoint are undertaken specifically to ensure the charitable objects meet the public benefit requirement and the Charities Act 2011. We have referred to the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities.

Activities

During the year, Northpoint promoted timely access to appropriate support through the following activities:

- the Leeds Mental Wellbeing Service, for NHS patients, delivered as part of a consortium (comprising Leeds Community Healthcare NHS Trust, local charities Community Links and Touchstone, Leeds and York Partnership NHS Trust, Women's Counselling and Therapy Service, Homestart Leeds, Ieso Digital Health, Silvercloud Health and SignHealth).
- primary care mental health practitioners based in participating GP surgeries in Leeds.
- an innovative pilot of trauma-informed group work, as part of the integrated primary care provision, for an initial period of 18 months.
- commissioned counselling services for parents & carers of under 5s, in community settings across Leeds, free at point of access.
- therapeutic interventions to targeted pupils and parents in over 200 schools, mostly situated around Leeds but including some schools in York, Doncaster, Huddersfield and Harrogate.
- Calderdale Open Minds, formerly known as the Tier 2 Child & Adolescent Mental Health service (CAMHS).
- Calderdale Mental Health Support Team funded by NHS England and Health Education England, delivering therapeutic interventions and support services within a 'whole school approach' across Calderdale schools.
- access to private therapists hosted in our Leeds Small Mill therapy centre.
- counselling to employees referred by local employers in Leeds.

PUBLIC BENEFIT

In setting objectives and planning the charity's activities, the Trustees have paid due regard to the guidance on public benefit published by the Charity Commission.

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STRATEGIC REPORT

Achievements and performance

We have continued to work toward our shared goal of providing the best and most appropriate mental health support to those in need. Together, we have continued to make a positive impact and ensure good mental health support for all.

This has been within a **challenging financial environment**, as last year the NHS in Leeds announced a need to deliver 8-10% efficiencies for the year April 2024 to March 2025 and efficiencies are being sought across all geographies. This has given us the opportunity to undertake comprehensive reviews with partners across all our services to identify improvements that positively impact frontline services, whilst achieving financial savings. This has supported our ambition to strengthen partnerships and positively influence the mental health system.

In the Spring we completed the **Charity Excellence Framework**, for the third year, to assess every area of governance and operational management. Changes to our infrastructure and other developments that we have implemented has led to a further improvement across all areas, except for income generation, and we are performing well against sector benchmarks. Actions within our strategic plan have been identified to further improve performance.

Leadership

Jane Williams, who has served in the role of Chair of the **Board of Trustees** since 2018 steering the organisation through a period of significant growth, stood down in September. Fi Grossick became Interim Chair, having been a dedicated board member for the past four years. Her position as permanent Chair should be confirmed at the AGM in February 2025. We're immensely grateful for Jane's leadership and look forward to an exciting new chapter with Fi as our Chair.

Our new **Senior Leadership Team (SLT)** has been in place from Spring 2024 with key members from our **Senior Management Team (SMT)**, a new Director of Business Development and Director of Finance, encompassing oversight of IT systems and governance as well as an Executive Assistant. Membership of the SMT has also been finalised with the appointment of our new Assistant Director for Innovation and Impact to support delivery of our strategy and build our organisational capability to drive business development and growth.

Annual staff conference

On 20 March, we gathered at Headingley Stadium for our **annual staff conference** for colleagues to connect, share ideas, learn from one another, and take part in wellbeing activities.

The day began with an organisational update from our CEO, followed by introductions to our new Senior Leadership Team. We had the opportunity to celebrate Neurodiversity Celebration Week by listening to insightful reflections from staff about their own lived experience.

The agenda also featured a dynamic panel discussion on digital innovation, offering insights into emerging trends and thoughts regarding our SilverCloud online therapy programmes. Attendees explored various service spotlight sessions to learn about key initiatives across the organisation, concluding the day with workshops dedicated to enhancing wellbeing.

A **Northpoint virtual Forum** was held at the end of the year and in summer to give all staff an organisational update from our CEO, and an update on each of our services delivered by our managers.

Estates

Following our move to new Commercial Street premises in Halifax city centre in summer 2023, this year we completed the fit out and **relocation of our head office** in Leeds city centre to the Small Mill – a beautifully converted 19th-century brewery warehouse - on Chadwick Street near Leeds Dock. In the summer we

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launched our rooftop terrace for staff to access on sunny days for a lunch or wellbeing break or to catch up with colleagues.

Both locations are suitably sized and equipped for both our staff and clients and are well positioned with good transport links. These hubs offer modern and varied working spaces, enabling our staff to carry out face-to-face therapeutic work in modern surroundings or work remotely as needed. We have equipped our offices with up-to-date conferencing technology which enables staff to hold hybrid digital and face-to-face meetings.

These spaces are also a resource for the wider mental health community and our partners, and we've been able to welcome partners to system meetings, multi-disciplinary team discussions, group work, training and networking events, including in Calderdale for the Open Minds Partnership, and for Leeds Community Mental Health Transformation.

Progress against our 2023 – 2026 strategy

Approaching the halfway point, we've assessed the significant progress made to date and revised the action plan to ensure its relevance for the remaining period.

Deliver the best experience of mental health support

Our therapeutic services accreditation has been renewed for a further five years by the **British Association for Counselling and Psychotherapy (BACP)**.

We pride ourselves on delivering high quality mental health services, so being recognised by the BACP is incredibly important to us. To secure the five-year renewal, we participated in a rigorous process to ensure we met the required professional standards across all our counselling and psychotherapy services for adults, children, young people and families (CYPF).

The assessment process involved a virtual visit from the BACP, enabling us to demonstrate procedures and processes across our services, as well as asking any questions regarding our submission.

We received exceptionally positive feedback from our assessors, who marked our submission as being excellent, with solid evidence provided. Our assessors noted key elements which stood out, particularly in terms of examples given for equality, diversity and inclusion, and our new strategy document. We were thrilled to stand out as 'excellent' during the process.

The renewal of our accreditation is a wonderful achievement, showcasing that our services are delivered to a safe, ethical and professional high standard.

Lead innovation

Our therapists and practitioners from across our children, young people, and adult services came together to learn about **Single Session Therapy (SST)**. We welcomed Professor Windy Dryden, one of the UK's leading practitioners and trainers in the Cognitive Behaviour Therapy (CBT) tradition of psychotherapy and SST therapy, to our Leeds office in September to facilitate this two-day training session. We'll be working with our teams to embed and pilot SST across our services as an additional support option.

We hosted a **Hack** with tech partner Aire Logic, where we reimagined a region in which individuals can successfully navigate their unique autism or ADHD journey. We gathered industry leaders to break out of the day-to-day and try a new approach to solving a specific challenge. Focused on tangible improvements related to the user experience in the neurodevelopmental pathway and how to utilise technology to improve processes, waiting well and Right to Choose/Patient Choice.

We successfully built on existing cross-sector relationships to address opportunities together, and produced a set of potential system improvements ready for evaluation and testing for implementation

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Be a brilliant place to work

This year saw the launch new **human resources systems** to improve our workforce reporting and to allow managers to better support their staff, these have been integrated with our **payroll** systems since spring/summer 2024.

Led by the vision of enhancing connectivity and transforming the way we communicate with colleagues; we launched our new **SharePoint intranet** the 'Hub' in March 2024. Aligning with our strategic priority of being a brilliant place to work, our Hub has streamlined the way in which staff access key information such as forms and policies, as well as providing quick links to resources such as reporting a data breach, booking annual leave, accessing IT support, submitting staff shout outs and more.

Since launching, staff have submitted 45 news pieces, ranging from awareness days and events to team successes and management updates.

In April, we conducted our bi-annual **staff engagement survey** to gain deeper insights into colleagues' workplace experiences, including key successes and areas for improvement. Overall, we had a high engagement rate of 76%, which is up by 2% from the 2022 survey, and received favourable responses of 82%.

We received the highest scores for collaboration, trust to carry out roles, being treated equally and with respect, a strong sense of purpose within roles, and consistently delivering high quality services. Colleagues also shared valuable feedback about what they appreciate most about working within the organisation. Highlights included professional and dedicated team members, a strong commitment to excellent service for clients, a supportive and inclusive environment, and alignment with our core values.

This survey was also a great opportunity to identify areas we can improve on. We understand that more work is needed to improve progression and development opportunities and are exploring ways to address this over the next year.

To support our goal of being a brilliant place to work, we have focused on fostering a workforce that embodies our values, and is supported to grow, succeed, and is empowered to drive positive change. With this in mind, we launched a **staff wellbeing group**, inviting colleagues from across the organisation to join and joined the **Leeds Mindful Employer Network**.

Colleagues who are passionate about workplace wellbeing joined the group, committing to the role of wellbeing champions. In this role, our wellbeing champions served as a direct link to the wellbeing group, offering a platform for colleagues to share their experiences and suggestions related to workplace wellbeing.

The group developed a **wellbeing survey** to identify organisational strengths, and areas for improvement. Insights from the survey, along with feedback gathered during 'tea and talk' events, highlighted key challenges and priorities for enhancing staff wellbeing.

This feedback shaped our draft staff mental health and wellbeing action plan, which provides a clear path forward, ensuring we continue to build a supportive workplace where staff thrive, and feel valued.

Managers have been participating in a **coaching programme**, delivered by a Coaching Psychologist, to enable them to build their capabilities to support their teams and develop a more consistent approach across the organisation.

Be fit for the future

There has been a focus across most of our existing contracts in this period to secure contract extensions, or new contractual arrangements under the Provider Selection Regime, as many contract periods were reaching their end. Most **contracts have now been secured for the medium term**, which will enable us to focus on improvement work across these services over the next period, and opportunities for growth.

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Now in the second year of our new **website**, we've ensured that web pages are maintained, and content is regularly updated and refreshed. Our news page is now regularly updated with blogs and news articles focused on a range of topics, such as awareness days, events, opinion pieces, and organisational updates, so we are exploring how to increase readership of this key area.

We have formally launched both **therapy and meeting room hire** in Small Mill and will soon follow with rental opportunities in Commercial Street. Renting out our meeting and therapy rooms supports our strategic priorities, by ensuring our financial sustainability and thus enabling more people to experience good mental health support. EMERGE Leeds (a complex emotional needs service) already rents a dedicated space on a longer-term basis.

We have worked with our branding partner, ThreeTenSeven, to develop a new web page to promote our room booking offer, allowing visitors to browse our available rooms and enquire through an online form.

As part of our commitment to **social value** we have been able to offer space **free of charge** to some smaller third sector partners to provide valuable services, including Safe Zone.

We continue to promote the **development of the psychological professions workforce**, through supporting the CYP IAPT training programme in Calderdale, hosting recruit to train IAPT posts in Leeds and trainee Education Mental Health Practitioner (EMHP) roles in our Calderdale Mental Health Support Team.

We supported eight students in 2023-24 through our **scholarship fund** to support Black, Asian, and other people of colour (including people who may define as Arab, Kurdish or middle eastern) who wish to train to become a registered qualified therapeutic counsellor by taking the MA Integrative Counselling course, through Leeds Beckett University. Four first year students, and four second year students were in receipt of funding.

We will be accepting **student placements** on the Leeds Beckett course, delivering parent/carer counselling as part of our work in schools, as a free of charge additional offer that enables parents/carers to better support their children.

Services - adults

Leeds Mental Wellbeing Service (LMWS)

We've been delivering this service since November 2019, in partnership with Leeds Community Healthcare NHS Trust (LCH), Leeds and York Partnership Foundation Trust, Community Links, Touchstone, Leeds Homestart, and Women's Counselling. We are delighted to have received a two-year contract extension in this period, which has led to co-produced service development & improvement and cost improvement plans to ensure services are fit and secure for the future, and Northpoint is proud to be hosting a newly created role of Director of LMWS to drive forward these plans.

LMWS NHS Talking Therapies

This is part of a national initiative to enable greater access to talking therapies for those experiencing common mental health problems.

Northpoint's team includes Psychological Wellbeing Practitioners and High Intensity CBT Therapists, Helpful Conversations, and Employment Advisors who provide four new trainees and one qualified Psychological Wellbeing Practitioner and have created an additional Operations Manager-led team this year, and we've pleased to have successfully supported High Intensity CBT Therapists through their training, all of which have secured roles within LMWS.

We have developed a Couples Therapy for Depression offer, with two staff members now trained and qualified, and our Service Manager has streamlined the referral process for effective rollout. The Helpful Conversations team is now training other Northpoint adults frontline staff as part of their induction.

We have worked in partnership to improve joint recruitment processes and trainee recruitment, IAPT management, and performance, and to reduce waiting lists, as well as developing shared resources.

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Patient feedback:

"My therapist adapted CBT to my learning disability. She allowed me time to figure things out and get perspective, as well as reflect on past experience and learning."

"The treatment she provided was eye opening and has made a big difference to my day-to-day life."

"She demonstrated an excellent understanding of my particular issues and opened up additional [SilverCloud] modules to provide me with the tools I needed to address them."

"Very helpful. It was over 30 years since my last foray into the job market, and whilst I had quite a lot of ideas on what I wanted to aim for and how, it was incredibly helpful to speak to someone [Employment Advisor] who could act as a sounding board, provide suggestions on constructing my CV and where to look for jobs (there was no digital searching when last I did it), and provide a lift, particularly at the start, when I was not long out of my previous employment and a bit down mentally."

LMWS Primary Care Mental Health (PCMH)

The PCMH partnership provides remote and face-to-face sessions to over 10,000 patients annually, supporting GP practices to manage their mental health needs.

PCMH has been at the forefront of the city-wide community mental health (CMH) Transformation plan, led by a vision to ensure that people access the right care at their earliest point of need. Mobilisation began with the launch of the first three pilot sites in March 2024.

Collaboration is at the heart of PCMH, working seamlessly with partners to provide people and communities with the personalised care they need. We continue to develop joint triage methods, strengthening connections with wider partners within the transformation model.

We have embedded the 'Helpful Conversations' approach into our service delivery, meaning that each patient will receive an initial helpful conversation within 15 days of referral.

Service user feedback in September 2024, showed that 83% of respondents rated their experience with the service as very good or good, 93% felt that staff listened to them and treated their concerns seriously, and 84% stated that they received the help that mattered to them, either all or most of the time.

Patient feedback:

"The whole experience was really helpful. What I particularly liked was how I got help, before I reached a non-functioning state; prevention is so much better, than having to 'cure' these kind of issues. Thanks so much, for that."

"My case worker was phenomenal, I really can't praise her enough. It's hard navigating NHS services and she was really helpful and supportive giving advice and contacting/following up with services. 10/10 absolute star - fingers crossed the next people I deal with are even half as helpful and lovely to talk to!"

"The people working there were very patient and took the time to reassure me and ensure that I understood what help was being offered and what could be provided."

Leeds Other Community Mental Health Services

Our team currently consists of 24 full-time equivalent staff members. We have developed and introduced Helpful Conversations training, initially rolling it out to new starters, and have trained staff to become facilitators of the programme. The client motivational interviewing techniques used provides a brief intervention, and an invaluable exploratory approach that ensures a more comprehensive understanding of the needs of any client prior to commencing an intervention, to ensure it is appropriate.

Brief Intervention Workers

Delivering brief psychologically informed interventions, on behalf of Leeds and York Partnership Trust to

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those who have substantial and complex mental health needs, which cannot be met by LMWS PCMH, LMWS Talking Therapies or other community services.

Community Wellbeing Connectors (CWC)

Working in partnership as part of CMH Transformation, to support adults with ongoing and complex severe mental illness. Northpoint accept referrals from three Primary Care Networks (PCNs) in the south hub.

We were also commissioned by the ICB to recruit an additional Community Wellbeing Connector to support the service's growing demand.

The Community Wellbeing Connector service received 124 referrals, 96% of which were considered appropriate referrals.

To highlight our community-based services, we've also created a web page to showcase our offer, which currently includes our Community Wellbeing Connectors.

Mental Health Advisors within PCNs

Our brief-intervention mental health services, based in participating GP practices, are for adults experiencing mild to moderate mental health issues. Over the last year, we supported 5970 patients.

We have transitioned to a more efficient Single Point of Access triage and assessment system, in response to shifting demands and evolving needs of our patient population. This has improved GP capacity, and ensured that patients receive timely support, reducing duplicate referrals to services including Community Mental Health Services and Primary Care.

Northpoint was commissioned by the GP Confederation to provide two additional part-time Healthy Minds Practitioners to work across the Beeston, Middleton, and Hunslet PCNs, and have secured a five-year service level agreement with Leeds Student Medical Practice and The Light Surgery PCNs, presenting an opportunity for sustained partnership and growth.

Patient feedback:

"This service was perfect for me because I really needed someone to talk through my problems with me and listen. I enjoyed how many options were offered to me, such as coping strategies, workbooks, and treatment ideas. I felt really in control while making new decisions regarding next steps and treatment plans, but I was also encouraged to move out of my comfort zone, which really helped me in the end."

"My practitioner is really supportive and helpful. My referral was escalated quickly, and I felt listened to and have received good care from both the GP and mental health team."

"All good things from me too! I had to do an audit on care plans and I must say that X were excellent and I will be using one of hers as an example for some staff that are struggling with them. She is always caring and compassionate and she has been a massive asset to the team."

Leeds District 29

Our District 29 (D29) Democratic Therapeutic Community pilot project came to an end in June 2024. This trauma pilot programme, which debuted in June 2022, offered young people, aged 16 to 25, trauma-informed group support for those who had suffered multiple Adverse Childhood Experiences (ACEs) and developmental relational trauma, and addressing gaps in existing services for this vulnerable group.

During the project's two-year lifespan, D29 supported 164 young people, helping them to navigate their mental health challenges and build resilience. The wider impact on the health and care system cannot be underestimated, with initial figures indicating a 94% reduction in attendance at A&E in six months.

As the service ended, we asked our clients to complete a group evaluation questionnaire. The results revealed that:

- 94% of participants strongly agreed/agreed that they had the opportunity to help other group

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members

- 82% strongly agreed/agreed that they can express their emotions
- 80% felt a sense of belonging and valued the community
- 91% felt responsible for their improvement
- 100% found the staff team helpful

Service user feedback:

"It's difficult to put into words both how much you have all helped me and how difficult it is to be leaving. You're all incredibly resilient, insightful, and kind people - you're all going to go far being who you are. I hope the rest of the group goes smoothly and that you all get to work through your individual difficulties."

"Thanks so much for everything over the past year. I can't quite pinpoint the ways in which District 29 has helped me, but what I do know is that things are a lot easier than they were 12 months ago. Thanks for providing the space to talk and an environment that is supportive and nurturing yet challenging when necessary."

Leeds counselling for parents of under 5s in Community Centres

Unfortunately, the Children's Centre Counselling Service (CCCS), came to an end in March 2024 as Leeds City Council, facing an unprecedented financial situation, had to cut funding.

The council has communicated that the decision they have taken has been extremely difficult, and that they value and acknowledge the positive impact and outcomes that our service has achieved for families.

Counsellors in our longest-running service have worked with hundreds of parents, carers, and families since its inception in 2004. The service was developed in response to a need to maximise parent and carer emotional health and wellbeing, enabling them to support and parent in the best possible way.

Working across some of the most deprived areas in Leeds, the service supported vulnerable families to ensure children were given the best start in life.

CCCS had a significant shift during the pandemic, with many of its appointments moving to a virtual space. This had a positive response from clients, giving those the opportunity to attend appointments without the barriers of childcare, travel arrangements and limited time.

All our counsellors had a significant impact on parents and carers in need, giving them space to feel heard, accepted and supported. We're proud to have received positive feedback throughout the years, with 96% of clients feeling that their children had benefited as a result of the counselling, and 100% of clients saying they'd recommend the service to other people. Our team also helped clients improve their self-care skills and confidence as a parent, empowering them to make changes and gain more perspective.

We know this service will be missed by many – we are incredibly proud of all the hard work and commitment given by our wonderful team. We are also grateful to all parents, carers, and families we have worked with over the years.

Leeds City Council plans to work with local authority officers to understand the impact of the service termination, ensuring that CYPF are signposted to alternative services, help and support.

Services – children and young people

Yorkshire school services

We were commissioned under the NHS England Social and Emotional Mental Health Cluster-Based Support, also known as MindMate Wellbeing, to provide therapeutic support to pupils and parents across 19 school clusters in Leeds, as well as the Leeds Specialist Inclusive Learning Centre (SILC) cluster.

Additionally, we are commissioned by four other Leeds and Bradford school provisions to offer in-house school therapy services, as well as eight Harrogate Red Kite Academy schools to provide a school therapist as part of a cluster-based offer.

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Our 51 therapists and practitioners work in schools focuses on delivering brief, evidence-based therapeutic interventions to pupils aged 5-19 (and their parents/carers) whose mental health and emotional wellbeing challenges have impacted their behaviour, attendance, and academic performance at school. These therapies primarily take place on school premises, addressing a range of issues including anxiety, low mood, bereavement family breakdown, past abuse, anger management problems, and difficulties at school. We also provide extended assessments and consultations for families when there is uncertainty about which service would best support their children.

The support we provide encompasses a range of therapeutic interventions, including direct therapy sessions, digital CBT guided self-help programmes, and consultation sessions attended by staff, parents, and professionals to help support children, young people and families (CYPF).

We received 3,368 referrals into the service this year – an 11% increase on last year, demonstrating how demand continues to grow rapidly. The launch of our SilverCloud digital offer has reduced wait times by 50% since 2021/22. The average wait time has remained consistent at 7 weeks over the past 2 years, with 40% of clients waiting less than one week.

This academic year, we processed and discharged 3,299 referrals. We provided 12,614 therapeutic sessions, 3,885 SilverCloud reviews, 51 single sessions, 269 group sessions, and 2,407 consultations. Our Did Not Attend rate remained low at 5%.

Our outcome measures remain positive, with clients reporting on average a 4-point improvement on the Strengths and Difficulties Questionnaire (SDQ) scale. 80% of clients showed an improved score on ending treatment, while 95% of clients rate our SilverCloud programme satisfaction survey at agree or strongly agree.

Partnership collaboration means we can support families in a multi-agency way, with an integrated approach which ensures families are receiving the right support at the right time.

In York, we've built a strong partnership with local charity, Big Futures Foundation (BFF), to provide counselling support to CYPF from our partner primary schools. This collaboration has since expanded to offer continued support to children transitioning to two feeder secondary schools, creating a seamless pathway for ongoing care.

In Doncaster, BFF is commissioned by a high school to deliver SilverCloud digital CBT guided self-help programmes to young people and parents. This successful initiative is planned to continue, further extending our reach and impact in supporting mental health and wellbeing for both students and their families.

We are currently commissioned by LCH to provide mental health triage workers and neurodevelopmental triage workers within the Leeds MindMate Single Point of Access (SPA). This contract is set to run until March 2025, but we are hopeful that these roles will continue.

The MindMate Wellbeing Service is undergoing a review, and we anticipate a direct award until August 2026 while this process is completed.

Feedback:

Child: *"It's fun and it helped me."*

Young person: Rated the service 8/10 and commented that they *"liked having someone to talk to that is not a family or teacher"*.

School: *"We have really seen a positive difference, their attendance has improved and they seem much happier."*

Calderdale Open Minds (CAMHS)

The multi-delivery partner service is commissioned by the Calderdale Cares Partnership and includes Northpoint's First Point of Contact (FPoC), a central access point for mental health and neurodevelopmental referrals for CYPF, and our 'Getting Help' team, offering short-term, evidence-based interventions to CYPF.

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(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

We have well-developed partnerships with South West Yorkshire NHS Partnership Foundation Trust (SWYFT), the local authority Early Help Team, and school nursing and health visiting team, providing a more joined-up approach for families, meaning they do not have to repeat their, often traumatic, stories.

We also work as Lead Provider alongside three Voluntary, Community and Social Enterprises (VCSEs) partners, which has strengthened relationships and referral pathways.

Our new office premises in Halifax has enabled us to host professionals from various partner agencies, leading to a greater understanding of service criteria and pathways.

We reviewed our FPoC delivery model and remodelled the team to better accommodate the growing demand and changing needs of the community. We've also made some significant digital innovations, including the transformation of our e-referral forms. This has yielded some substantial outcomes, including the reduction of inappropriate referrals and wait times, improved team capacity, and streamlined workflows to enable quicker, more accurate triage.

Our team now consists of 16.5 full-time equivalent staff, encompassing clinical support, triage, and outreach roles, along with administrative, data, and management colleagues. We have introduced new roles by appointing qualified and experienced clinicians with specialised expertise in neurodevelopmental presentations.

We received over 4,000 referrals in 2024, supporting more than 1,000 CYPF. Neurodevelopmental referral processing times have been reduced from 8 days to 3, while inappropriate mental health referrals have dropped by 73%, ensuring CYPF receive the right support at the right time. In addition, 70% of neurodevelopmental referral packs are now sent within one day, compared to previous waits of up to 40 days.

Despite the growing volume and complexity of cases, we have provided timely in-person and digital support to those referred to the service. In December 2022, 53 mental health referrals were processed in two weeks, increasing to 100 by December 2024.

Feedback:

"Thank you for all your hard work with this young person. We feel you have gone above and beyond to secure the best outcome for everyone." (School staff)

"I would like to thank you for everything you did supporting my child through a very difficult period in her life. She now seems a lot more relaxed and happier, and is currently getting ready to perform in her first school play. I can't wait to see her in action on Friday. I am so proud of how far she has come in less than a year." (Parent)

"I came here with really low self-esteem, and very bad self-harming habits. I'm leaving with a very positive impact on myself and helpful coping strategies." (Young person)

Calderdale Mental Health Support Team (MHST)

Our MHST recruits and trains individuals who are new to the mental health field to become Education Mental Health Practitioners (EMHPs). EMHPs deliver evidence-based emotional health interventions in education settings, as well as providing training and support for education staff to develop their whole-setting approach to emotional health and inclusion.

We have established referral pathways with partner agencies, allowing schools to link students to specialist services such as the Noah's Ark Therapeutic Intervention in Schools programme.

The team currently includes 12 EMHPs, along with clinicians, supervisors, senior EMHPs, senior clinical staff, administrators, and managers. Two qualified EMHPs have advanced within the service to become senior EMHPs, providing opportunities for further training and career growth. Four new trainees will be recruited to start in 2025, with plans to expand the team further by adding more management and clinical positions.

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

We have provided one-to-one interventions to 641 children and young people and supported 49 settings to develop a whole-school approach via over 12,000 interactions, including workshops, school assemblies, parent/carer drop-ins, and training for school staff. We have also provided a further 3,700 signposting and advice interactions.

Funding has been secured to expand the MHST further in 2025, enabling us to support more schools. This expansion presents a key opportunity to integrate the MHST referral pathway with the First Point of Contact for mental health referrals, resulting in enhanced collaboration, streamlined processes and reduced duplication.

Feedback:

"I felt as if I was understood at all times, regardless of my feelings on the day or in the past. I liked having a safe place to talk to someone I trust. I feel valued, and that the care I have received has been overly beneficial." (CYP)

"I got the help I needed and I was pushed to achieve my goals to feel better and it shows me I can achieve what I put my mind to." (CYP)

"I liked how the staff training we received was interactive, and explained the differences between worries and anxiety so we can ensure students access the right support." (School staff)

Acknowledgement to staff

Our people are at the heart of our organisation and it is their commitment and dedication that enables the provision of quality services

The Trustees wish to acknowledge this and extend their thanks and gratitude for their efforts and hard work over the period.

FINANCIAL REVIEW

The charity was able to produce a surplus of £814,353 in the year, through the prudent management of resources, and the development of new services and income streams to replace expiring funding streams.

In the current year management have continued to perform an exercise to review and reconcile unused paid in advance balances. This year's surplus includes the release of £746,171 from unused historic funds. There has also been a significant reduction in Deferred Income Creditors due to the drawdown of £2,639,134 of funds held on behalf on the LMWS consortium.

Principal funding sources

The charity's principal funding source during the period was income from commissioned services.

The Trustees wish to express their gratitude to those individuals and bodies who contributed to extending Northpoint's services. During the year, contract funding was received from Leeds and Calderdale Clinical Commissioning Groups now part of the NHS West Yorkshire Integrated Care Board, Leeds City Council, Calderdale Council and several Leeds school "clusters". We also accept donations from private individuals when offered.

Reserves and Investments policy

Northpoint's policy on the required level of reserves is agreed annually by the Board, as an integral part of the organisation's planning, budget and forecast cycle.

The Trustees' policy takes into account:

- Planned activity levels and risks associated with each stream of income and expenditure
- Organisational overhead commitments
- Organisational liquidity requirements
- Resources necessary to finance or develop new service opportunities

The charity maintains reserves such that there are sufficient finances available to support the organisation's basic infrastructure in the event of an unforeseen cessation or significant decline in its funding. The level of

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reserves held is such that it would allow sufficient time for the charity to find alternative sources of funding for the activities affected, or to wind up those activities in an appropriate timescale making all necessary redundancy and termination payments.

At 30 September 2024, the charity holds £3,318,565 in reserves, which is approximately 3.1 months of budgeted expenditure for the coming year.

The charity's reserves are intended to be used in the event a sudden cessation of contract income, or similar, results in a major shortfall of funds, or for funding new service developments. As such, these funds are not suitable for long-term investment, and the Board of Trustees holds them as cash deposits.

The Trustees are mindful of both our ability and social responsibility to invest any free cash balances in suitable short or medium-term investments, the return from which will support our charitable aim of preserving and protecting good health. At the same time, the Trustees aspire to use the cash balances to ensure the growing organisation's infrastructure is adequately supported and gaps in service provision are addressed where feasible. The Trustees, in conjunction with the Investment Sub-Committee, work with an independent investment advisor to ensure investment providers deliver the best return on their deposits while maintaining a suitable degree of access to the funds. Invested amounts are limited to only free cash balances and performance reports from providers are monitored by the Investment Sub-Committee.

Plans for the future

In the coming year, Northpoint plans to continue its activities, and to seek opportunities to play a part in the **improvement of community mental health services** for adults and children in our current areas of operation.

The financial landscape continues to provide challenge, with pressures on public sector spending affecting potential income, combined with the ongoing cost of living crisis and the employers' National Insurance rise. We are confident in our plans to **strengthen our existing partnerships**, within the local mental health system and with digital innovators, to provide greater opportunities to grow our existing services and bid for relevant service delivery contracts in the wider Yorkshire region.

There will be a focus on **measuring impact** and **delivering improvements** across services, to provide the best experience of mental health services, and demonstrate our quality and value as a provider to enable longer term contracting.

Having reached the **halfway point in our 2023-26 strategy** we will follow our revised work plan, whilst planning key milestones for 2025 to explore our opportunities to innovate and set our next strategic objectives.

We will undertake a further **benchmarking** exercise in Spring 2025 with the **Charity Excellence Framework** to monitor progress and the impact of our organisational strategy.

Northpoint will remain **committed to providing high quality interventions** for all our clients, supported by strong clinical practice, good training and supervision of staff, and robust management structures, to fulfil our charitable objects and strategic aims.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a company limited by guarantee, incorporated on 19 June 1996, and registered as a charity on 9 September 1996. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are obliged to contribute an amount not exceeding £10.

Recruitment and appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must be elected at the next Annual General Meeting.

Clinical and business skills are both well represented on the Board of Trustees. Where particular skills are identified as being necessary, individuals are approached to offer themselves for election to the Board.

Trustee induction and training

New Trustees are invited to meet the Chair and the Chief Executive Officer of the charity to familiarise themselves with its work and the context within which it operates. New Trustees are made aware of the obligations of Board members, the charity's future plans and objectives, and the current financial position as set out in the latest published accounts. In addition, they are supplied with the relevant publications from the Charity Commission and a copy of the company's Memorandum and Articles.

Organisational structure

Northpoint Wellbeing Limited's Board of Trustees meets at least quarterly and is responsible for the governance of the charity and overseeing its strategic direction. At present, the Board has nine members from different professional backgrounds:

- an NHS programme manager and pharmacist
- a consultant therapeutic counsellor, supervisor, trainer and retired University of Leeds lecturer
- a chartered accountant and finance director
- a senior civil servant
- a people and culture director
- a retired NHS senior manager
- a National Clinical Quality Lead at NHS England
- a qualified accountant in risk management and internal audit

The Board has implemented the practice of a three-yearly rotation of Chair, with a new Chair usually taking over at the close of the relevant Annual General Meeting.

A scheme of delegation is in place. The Chief Executive Officer, supported by management colleagues, is responsible for ensuring the charity delivers and performs in line with its objectives and is adequately financed in a sustainable manner. The Chief Executive Officer is in regular communication with the Chair of the Board of Trustees as events warrant.

Pay policy for senior staff

The Trustees consider the Board of Trustees (who are the Trust's Directors for the purposes of company law), and the senior management team to be the key management personnel of the charity in charge of directing, controlling, running and operating the Trust on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 8 and 22 to the accounts.

The Trustees are responsible for setting pay scales, in conjunction with the Remuneration Sub-Committee, and pay bands are set in reference to market rates. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

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TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2024

Accreditation

Northpoint is an accredited service (number 100814) of the British Association for Counselling and Psychotherapy (BACP). As such, selected policies and procedures are audited annually in order to maintain this status, with a full audit every five years.

Major risks

The charity's risk management register is consistent with Charity Commission guidance and covers the key areas:

- governance risk
- financial risk
- operational risk
- legal and regulatory compliance
- external risk

The risk register is reviewed regularly as part of the Board cycle, along with an Operations and Compliance report which gives additional information to support Trustees' understanding of the register. Trustees are thereby assured appropriate systems and procedures are in place to mitigate risk as far as is possible.

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Northpoint Wellbeing Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Directors' Report and Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditors

We, the Directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2024

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board



F Grossick
Chair

Date:.....

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2024

Opinion

We have audited the financial statements of Northpoint Wellbeing Limited (the 'charitable company') for the year ended 30 September 2024 which comprise the Statement of Financial Activities (Incorporating Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024, 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; 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 Auditor's 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 original financial statements were 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.

It is not possible to predict with certainty the potential impact of future developments in both the charitable company's trading environment or in the broader economy. Because of this, the above statements should not be interpreted as a guarantee that the charitable company will continue to operate as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2024

Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Trustees' Annual Report. 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. 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 course of 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 Trustees' Annual Report (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2024

Auditor's 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 an auditor's report 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 and 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.

Extent to which the audit was capable of detecting irregularities, including fraud

The objectives of our audit, in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the management (as required by auditing standards), and discussed with management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, Charities SORP 2019, Accounts Direction 2022 to 2023, the Charities Act 2011 and the Companies Act 2006), the relevant tax compliance regulations in the UK, health and safety and employment law;
- We considered the nature of the sector, the control environment and operational performance;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from material fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

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 auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2024

Use of this 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 auditor's 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.

Mark Hunter FCA (Senior Statutory Auditor)
For and on behalf of TC Group Statutory Auditor

6 Queen Street
Leeds
LS1 2TW

Date:.....

NORTHPOINT WELLBEING LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
INCOME FROM:					
Charitable activities	2	10,825,650	1,251,894	12,077,544	10,265,478
Investments	3	132,859	-	132,859	83,170
Total income		10,958,509	1,251,894	12,210,403	10,348,648
EXPENDITURE ON:					
Charitable activities	4	(10,264,853)	(1,251,894)	(11,516,747)	(10,472,188)
Total expenditure		(10,264,853)	(1,251,894)	(11,516,747)	(10,472,188)
Net gains on investments	5	120,697	-	120,697	32,631
Net income		814,353	-	814,353	(90,909)
Transfers between funds		-	-	-	-
Net movement in funds	17	814,353	-	814,353	(90,909)
Reconciliation of funds:					
Total funds brought forward	17	2,504,212	-	2,504,212	2,595,121
Total funds carried forward	17	3,318,565	-	3,318,565	2,504,212

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

**NORTHPOINT WELLBEING LIMITED
BALANCE SHEET**

AS AT 30 SEPTEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	884,336	322,048
Investments	11	1,120,707	10
		<u>2,005,043</u>	<u>322,058</u>
Current assets			
Debtors	12	1,738,874	3,084,284
Investments	13	-	782,058
Cash at bank and in hand		2,801,774	5,229,176
		<u>4,540,648</u>	<u>9,095,518</u>
Creditors: amounts falling due within one year	14	(3,227,126)	(6,769,094)
Net current assets		<u>1,313,522</u>	<u>2,326,424</u>
Total assets less current liabilities		<u>3,318,565</u>	<u>2,648,482</u>
Provisions for liabilities		-	(144,270)
Net assets		<u>3,318,565</u>	<u>2,504,212</u>
Charity Funds			
Restricted funds	17	-	-
Unrestricted funds	17	3,318,565	2,504,212
		<u>3,318,565</u>	<u>2,504,212</u>
Total charity funds	17	<u>3,318,565</u>	<u>2,504,212</u>

The financial statements were approved and authorised for issue by the Board on 24th February 2025

Signed on behalf of the Board of Trustees



F Grossick
Chair

The notes on pages 26 to 37 form part of these financial statements.

Company registration number: 03216262

NORTHPOINT WELLBEING LIMITED
STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2024

	Note	2024 £	2023 £
Cash flow from operating activities	20	(1,565,334)	275,222
Interest paid		-	-
Net cash flow from operating activities		(1,565,334)	275,222
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(785,740)	(315,392)
Interest received		132,859	83,170
Cash paid to acquire investments		(1,000,000)	-
Proceeds from sale of investments		790,813	
Net cash flow used in investing activities		(862,068)	(232,222)
Net increase in cash and cash equivalents		(2,427,402)	43,000
Cash and cash equivalents at start of period		5,229,176	5,186,176
Cash and cash equivalents at end of period		2,801,774	5,229,176
Cash and cash equivalents consists of:			
Cash at bank and in hand		2,801,774	5,229,176
Cash and cash equivalents at 30 September		2,801,774	5,229,176

NORTHPOINT WELLBEING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

Northpoint Wellbeing Limited is a registered charity and a company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The Trustees assess whether the use of the going concern assumption is appropriate and whether there are any material uncertainties or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. The accounts have been prepared on the basis that the charity is a going concern.

(c) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

(d) Income recognition (continued)

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from contracts for the supply of services is recognised with the delivery of the contracted service when: the stage of the completion, the costs incurred in delivering the service and the costs to complete the requirements of the contract can all be measured reliably.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes the direct costs incurred on the provision of services to the charitable company's beneficiaries.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(f) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated entirely to Adult services, as the Young People's services are remote and mobile based, and other overheads have been allocated to each category of charitable expenditure on the basis of staff utilisation.

The analysis of these costs is included in note 4.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Improvements to leasehold property	20% straight line
Fixtures, fittings and equipment	20% straight line
Computer equipment	33% straight line

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

(h) Investments

Fixed asset investments represent investments in subsidiaries and are measured at cost less impairment.

Current asset investments represent cash equivalents invested in managed funds. These amounts are held for investment purposes rather than to meet short-term cash commitments as they fall due. Current asset investments are initially recorded at cost and subsequently measured at fair value at each reporting date.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(j) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(k) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

(m) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(n) 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 recognised at transaction value and subsequently measured at their settlement value.

(o) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(p) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

(q) Judgements and key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Measurement of contract income

Certain contracts for the supply of services cover a period spanning the financial reporting date. Income recognition is reviewed on a contract-by-contract basis and an estimate of the value of services provided as a proportion of the total contract value is made at each reporting date. Where income is received in advance of entitlement, the income is deferred. The carrying value of deferred income is detailed in note 14.

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed 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 re-assessed 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.

The carrying value of tangible fixed assets is detailed in note 10 and the useful economic life of each category of fixed asset is set out in the accounting policies, under "Tangible fixed assets", above.

2 Income from charitable activities

	2024	2023
	£	£
Adult	6,995,950	5,662,986
Young Person	5,081,594	4,602,492
	<u>12,077,544</u>	<u>10,265,478</u>

Income from charitable activities was £12,077,544 (2023 - £10,265,478) of which £1,251,894 (2023 - £1,336,939) was attributable to restricted and £10,825,650 (2023 - £8,928,539) was attributable to unrestricted funds.

3 Income from investments

	2024	2023
	£	£
Interest – deposits	132,859	83,170
	<u>132,859</u>	<u>83,170</u>

All income from investments was attributable to unrestricted funds.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

4 Analysis of charitable expenditure

	Adult £	Young Person £	2024 £	2023 £
Direct expenditure	5,329,183	4,553,534	9,882,717	9,475,717
Support costs (full analysis below)	1,052,565	581,465	1,634,030	996,471
	6,381,748	5,134,999	11,516,747	10,472,188

£1,251,894 (2023 - £1,336,939) of the above costs were attributable to restricted funds. £10,264,853 (2023 - £9,135,249) of the above costs were attributable to unrestricted funds.

Analysis of support costs

	Adult £	Young Person £	2024 £	2023 £
Staff costs	582,333	384,733	967,066	587,665
Premises costs	180,365	-	180,365	66,943
Professional fees	35,476	20,957	56,433	117,014
Office costs	235,846	157,230	393,076	182,213
	1,034,020	562,920	1,596,940	953,835
<i>Governance costs:</i>				
Staff costs	10,469	10,469	20,938	19,940
Audit	7,200	7,200	14,400	12,000
Professional fees	876	876	1,752	10,696
	18,545	18,545	37,090	42,636
Total support costs	1,052,565	581,465	1,634,030	996,471

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

5 Gains/(losses) on investment assets

An unrealised gain of £120,697 (2023 – gain of £32,631) was recorded on the current asset investment managed fund (note 13).

All income from investments was attributable to unrestricted funds.

6 Net income for the year

Net income is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	223,452	83,746
Operating lease rentals	182,718	30,116
	<u>182,718</u>	<u>30,116</u>

7 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £14,400 (2023 - £12,000).

8 Trustees' and key management personnel remuneration and expenses

No Trustees during the year received remuneration (2023 - £Nil).

During the period ended 30 September 204, travel and subsistence expenses totalling £530 (2023- £Nil) were reimbursed or paid directly to two trustees (2023 – None)

The total amount of employee benefits (including employer pension contributions) received by key management personnel is £465,963 (2023 - £539,717). The Trust considers its key management personnel to comprise of the Trustees and the Senior Management Team.

9 Staff costs and employee benefits

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

	2024	2023
	Number	Number
Administrative staff	18	15
Direct service staff	239	234
	<u>257</u>	<u>249</u>

The total staff costs and employee's benefits was as follows:

	2024	2023
	£	£
Wages and salaries	8,102,936	7,594,501
Social security	775,913	731,909
Defined contribution pension costs	353,661	333,699
	<u>9,232,510</u>	<u>8,660,109</u>

Five employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2023 - 1).

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2024

10 Tangible fixed assets

	Fixtures, fittings & equipment £	Leasehold improvements £	Total £
Cost or valuation:			
At 1 October 2023	637,467	53,706	691,173
Additions	785,740	-	785,740
Disposals	(159,948)	(53,706)	(213,654)
	<u>1,263,259</u>	<u>-</u>	<u>1,263,259</u>
Depreciation:			
At 1 October 2023	315,419	53,706	369,125
Charge for the year	223,452	-	223,452
Eliminated on disposals	(159,948)	(53,706)	(213,654)
	<u>378,923</u>	<u>-</u>	<u>378,923</u>
Net book value:			
At 30 September 2024	<u>884,336</u>	<u>-</u>	<u>884,336</u>
At 30 September 2023	<u>322,048</u>	<u>-</u>	<u>322,048</u>

11 Fixed asset investments

Investments held by the Charity in the prior year amounted to £10 being a 100% investment in the subsidiary Leeds Counselling Limited at cost. The company is incorporated in England and has remained dormant since incorporation. Investments totalling £1,120,697 relate to amounts invested in a managed fund in the period. These amounts are intended for long-term holding, and are accordingly classified as fixed asset investments.

Total fixed asset investment movement in the year:

	2024 £	2023 £
Market value brought forward	10	10
Add: additions to investments at cost	1,000,000	-
Add: net (loss)/ gain on revaluation	120,697	-
	<u>1,120,707</u>	<u>10</u>

12 Debtors

	2024 £	2023 £
Trade debtors	1,517,827	2,946,749
Other debtors	3,946	-
Prepayments and accrued income	217,101	137,535
	<u>1,738,874</u>	<u>3,084,284</u>

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

13 Current asset investments

Current asset investments amounting to £782,058 were sold during the year. These funds related to amounts invested in a managed fund in the period, which were accessible on demand and had always been intended for disposal after one year.

Total current asset investment movement in the year:

	2024 £	2023 £
Market value brought forward	782,058	749,427
Add: additions to investments at cost	-	-
Less: sales of investments	(790,813)	
Add: net (loss)/ gain on revaluation	8,755	32,631
	<u>-</u>	<u>782,058</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	321,272	210,996
Other tax and social security	174,935	183,856
Other creditors	58,407	140
Accruals and deferred income	2,672,512	6,374,102
	<u>3,227,126</u>	<u>6,769,094</u>

Deferred income

	2024 £	2023 £
Amounts brought forward	6,222,962	4,642,705
Additions during the year	1,966,361	4,211,482
Amounts released to income	(5,751,820)	(2,631,225)
Deferred income as at 30 September 2024	<u>2,437,503</u>	<u>6,222,962</u>

Income has been deferred where it has been received in advance of the provision of services.

15 Provisions for liabilities

	2024 £	2023 £
Operating lease rentals	<u>-</u>	<u>144,270</u>

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

16 Leases

Operating leases - lessee

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

	2024	2023
	£	£
Not later than one year	195,636	24,366
Later than one and not later than five years	1,180,300	18,591
Later than five years	767,195	-
	<u>2,143,131</u>	<u>42,957</u>

Operating leases - lessor

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

	2024	2023
	£	£
Not later than one year	-	10,079
Later than one and not later than five years	-	-
	<u>-</u>	<u>10,079</u>

17 Fund reconciliation

Unrestricted funds

	Balance at 1 October 2023 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2024 £
General funds	2,504,212	10,958,509	(10,264,853)	120,697	3,318,565
	<u>2,504,212</u>	<u>10,958,509</u>	<u>(10,264,853)</u>	<u>120,697</u>	<u>3,318,565</u>

Restricted funds

	Balance at 1 October 2023 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2024 £
Supporting Emotional Health and Wellbeing	-	24,276	(24,276)	-	-
Mental Health Support Teams	-	1,136,405	(1,136,405)	-	-
Transition Support	-	-	-	-	-
Trauma pilot	-	91,213	(91,213)	-	-
	<u>-</u>	<u>1,251,894</u>	<u>(1,251,894)</u>	<u>-</u>	<u>-</u>

Total funds	<u>2,504,212</u>	<u>10,958,509</u>	<u>(10,264,966)</u>	<u>120,697</u>	<u>3,318,452</u>
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**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2024

17 Fund reconciliation (continued)

Comparative information in respect of the preceding period is as follows:

Unrestricted funds

	Balance at 1 October 2022	Income	Expenditure	Gains, losses & Transfers	Balance at 30 September 2023
	£	£	£	£	£
General funds	2,595,121	9,011,709	(9,135,249)	32,631	2,504,212
	2,595,121	9,011,709	(9,135,249)	32,631	2,504,212

Restricted funds

	Balance at 1 October 2022	Income	Expenditure	Gains, losses & Transfers	Balance at 30 September 2023
	£	£	£	£	£
Supporting Emotional Health and Wellbeing	-	48,552	(48,552)	-	-
Mental Health Support Teams	-	1,119,342	(1,119,342)	-	-
Transition Support	-	-	-	-	-
Trauma pilot	-	169,045	(169,045)	-	-
	-	1,336,939	(1,336,939)	-	-
Total funds	2,595,121	10,348,648	(10,472,188)	32,631	2,504,212

a) Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

b) Restricted funds

IAPT Direct Access

This project was funded to support initiatives to allow more IAPT patients to access treatment directly, without the need for a full screening assessment.

IAPT Waiting List Initiatives 1, 2 and 3

Funding was secured for these initiatives to reduce the number of IAPT patients waiting for treatment.

NREC Investments

This funding was secured to invest in non-recurring support staff roles within the IAPT infrastructure.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

17 Fund reconciliation (continued)

Newly Qualified Posts

This project was funded to add more qualified staff to the IAPT service delivery team.

Trainee Salaries

This project was funded to recruit and train additional IAPT service delivery staff.

Supporting Emotional Health and Wellbeing

This project was funded by Calderdale Council and Calderdale Youth Justice Service to provide specialist mental health outreach to vulnerable children and young people who struggle to engage with CAMHS.

Transition Support

This project was funded to provide support to staff/parents/students in managing the emotional impact of transition to secondary school.

Trauma pilot

This project is to deliver services for young people experiencing mental health difficulties due to past trauma.

18 Analysis of net assets between funds

Fund balances at 30 September 2024 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	884,346	-	884,346
Cash at bank and in hand	2,753,420	48,354	2,801,774
Other current assets	2,859,571	-	2,859,571
Other current liabilities	(3,178,772)	(48,354)	(3,227,126)
Total	3,318,565	-	3,318,565

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	322,058	-	322,058
Cash at bank and in hand	2,566,511	2,662,665	5,229,176
Other current assets	3,866,342	-	3,866,342
Other current liabilities	(4,250,699)	(2,662,665)	(6,913,365)
Total	2,504,212	-	2,504,212

19 Capital commitments

	2024 £'000	2023 £'000
Contracted for, but not provided in the financial statements	-	634,584

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

20 Reconciliation of net income to net cash flow from operating activities

	2024	2023
	£	£
Net income for year	814,353	(90,909)
Interest receivable	(132,859)	(83,170)
Depreciation and impairment of tangible fixed assets	223,452	83,756
Decrease/(increase) in debtors	1,345,410	(1,312,336)
(Decrease)/increase in creditors	(3,686,238)	1,710,512
Decrease in provisions	-	-
Unrealised gain on investments	(129,452)	(32,631)
	<hr/>	<hr/>
Net cash flow from operating activities	(1,565,334)	275,222

21 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £353,661 (2023 - £333,689). At the year-end contributions of £Nil (2023 - £Nil) were outstanding.

22 Related party transactions

No related party transactions took place during the reporting period.

23 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2024	2023
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	1,517,827	2,946,749
- Accrued income	-	-
	<hr/> 1,517,827	<hr/> 2,946,749
Equity instruments measured at fair value		
- Fixed asset investments (note 13)	1,120,697	782,058
	<hr/> 1,120,697	<hr/> 782,058
<i>Financial liabilities</i>		
Measured at amortised cost		
- Trade creditors (note 14)	321,272	210,996
- Other creditors (note 14)	58,407	140
- Accruals (note 14)	235,009	295,411
	<hr/> 614,688	<hr/> 506,547

The total interest income and interest expense for financial assets and financial liabilities that are not measured at fair value was £132,859 (2023 - £83,170).

NORTHPOINT WELLBEING LIMITED

England & Wales - Charity number 1057908

Accounts

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

FOR

**NORTHPOINT WELLBEING LIMITED
(A company Limited by guarantee)**

REGISTERED COMPANY NUMBER: 03216262

Registered Charity Number: 1057908

**NORTHPOINT WELLBEING LIMITED
FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

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**NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

YEAR ENDED 30 SEPTEMBER 2023

REGISTERED CHARITY NAME: Northpoint Wellbeing Limited
A company limited by guarantee

CHARITY NUMBER: 1057908

COMPANY REGISTRATION NUMBER: 03216262

REGISTERED OFFICE: Leeds Bridge House
The Small Mill
Chadwick St
Leeds
LS10 1LJ

TRUSTEES: P Ball
P Chatterton (appointed 17th October 2022)
C Dada
S Evans (appointed 17th October 2022)
F Grossick
L Hilliard (appointed 20th February 2023)
C Humphries (appointed 17th October 2022)
G Millichamp
G Nolan (resigned 20th March 2023)
J Williams

CHIEF EXECUTIVE OFFICER: D Pearse

AUDITOR: TC Group
Registered Auditors
6 Queen Street
Leeds
LS1 2TW

NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS (continued)

YEAR ENDED 30 SEPTEMBER 2023

BANKERS:

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Modulr Finance
Scale Space White City
58 Wood Lane
London
W12 7RZ

SOLICITORS:

Torque Law LLP
2 Maple House
Northminster Business Park
Upper Poppleton
York
YO26 6QW

Ward Hadaway
5 Wellington Place
Leeds
LS1 4AP

Wrigleys Solicitors LLP
19-21 Cookridge Street
Leeds
LS2 3AG

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their report and the audited financial statements of the charity for the year ended 30 September 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

TRUSTEES OF THE CHARITY

The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Trustee	Role	Date of appointment	Date of Resignation
P Ball	Trustee	18.10.2021	
P Chatterton	Trustee	17.10.2022	
C Dada	Trustee	15.11.2021	
S Evans	Trustee	17.10.2022	
F Grossick	Trustee	17.07.2019	
L Hilliard	Trustee	20.02.2023	
C Humphries	Trustee	17.10.2022	
G Millichamp	Treasurer	20.09.2021	
G Nolan	Trustee	18.01.2016	20.03.2023
J Williams	Trustee (Chair)	16.07.2018	

MANAGEMENT TEAM

The Senior Management Team who served the charity during the period were as follows:

M Bowers	Head of HR
H Burleigh	Head of Services (Adults)
A Calvert	Chief Financial Officer
A Cater	Head of Organisational Systems and Compliance
J Evans	Head of Business Development (to 14.7.2023)
J Hanney	Head of Services (Young People & Families)
H McGlinchey	Head of Services & Clinical Lead (Schools)
D Pearse	Chief Executive Officer
S Smith	Consultant Head of Infrastructure

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2023

Objectives

Northpoint's charitable objects are "to preserve and protect good health both mental and physical, in particular but without limiting the foregoing by the provision of a confidential counselling service, and to provide education and training for those involved in counselling". Our vision is a world that supports good mental health for all. Our purpose is to deliver effective mental health support and to improve the mental health system in Yorkshire and the surrounding areas. We believe timely access to appropriate support, particularly talking therapy, is an effective way of promoting emotional wellbeing and relieving mental distress, for people of all ages and backgrounds.

We provide a range of talking and digital therapies, and the person-centred support people need to get the help right for them, in a timely manner. We work with children, young people and adults across Yorkshire and the surrounding areas in their geographical communities, school communities and within primary care. Our expertise and dedication to improving mental health generates our high-quality provision and a positive service user experience. We are one of the largest charitable providers of mental health services in the region. We recognise the diversity of the population we serve and the needs they have, and we are responsive to this. By doing so, we help more than 28,000 people a year, meeting individual needs through a wide variety of therapies and person-centred support. With our exclusive focus on mental health, we are constantly looking for new ways to improve and expand services, developing innovative and effective therapeutic approaches. We work collaboratively with other local providers, both in the statutory and voluntary sector, to improve the mental health system, and we are committed to reducing health inequalities.

Our priorities are:

1. Deliver the best experience of mental health support.
2. Be fit for the future.
3. Be a brilliant place to work.
4. Lead innovation.

The activities of Northpoint are undertaken specifically to ensure the charitable objects meet the public benefit requirement and the Charities Act 2011. We have referred to the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities.

Activities

During the year, Northpoint promoted timely access to appropriate support through the following activities:

- the Leeds Mental Wellbeing Service, formerly known as Leeds IAPT (Improving Access to Psychological Therapies), for NHS patients, delivered as part of a consortium (comprising Leeds Community Healthcare NHS Trust, local charities Community Links and Touchstone, Leeds and York Partnership NHS Trust, Women's Counselling and Therapy Service, and Home Start.
- primary care mental health practitioners based in GP surgeries in Leeds.
- an innovative pilot of trauma-informed group work, as part of the integrated primary care provision, for an initial period of 18 months.
- commissioned counselling services for parents & carers of under 5s, in community settings across Leeds, free at point of access.
- therapeutic interventions to targeted pupils and parents in over 200 schools, situated mostly around Leeds, and including some schools in York, Doncaster, Huddersfield and Harrogate.
- Calderdale Open Minds, formerly known as the Tier 2 Child & Adolescent Mental Health service (CAMHS).
- Calderdale Mental Health Support Team funded by NHS England and Health Education England, delivering therapeutic interventions and support services within a 'whole school approach' across Calderdale schools.
- therapeutic support to women who have experienced childhood sexual abuse, through the Mondays@Northpoint project.
- access to private therapists hosted at our Leeds Bridge House therapy centre.
- counselling to employees referred by local employers in Leeds.

PUBLIC BENEFIT

In setting objectives and planning the charity's activities, the Trustees have paid due regard to the guidance on public benefit published by the Charity Commission.

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STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

The year saw a further expansion of the scale and reach of Northpoint's activity in line with our three-year strategy for 2023-2026 which was launched at our annual conference in March 2023. Alongside this strategy we have developed Northpoint's Theory of Change which, combined with a wealth of staff and stakeholder feedback, informs our strategic priorities and moves us forward in our desired impact that more people experience good mental health.

Infrastructure Development

As part of our priorities to 'Be a brilliant place to work' and to 'Be fit for the future', we relocated our Halifax office to newly refurbished premises on Commercial Street in Halifax city centre in July 2023, and in February 2024 we relocated our head office in Leeds city centre to the Small Mill on Chadwick Street near Leeds Dock. Both locations are suitably sized and equipped for both our staff and clients and are well positioned with good transport links. These offices will enable improved therapy outcomes, offering modern and varied working spaces, enabling our staff to carry out face-to-face therapeutic work in modern surroundings or work remotely as needed. We also hope our space becomes a resource for the wider mental health community and our partners for training and meetings.

We have invested in updating our information technology infrastructure to securely hold our data and make it accessible to staff easily and reliably. We have equipped our offices with up-to-date conferencing technology which enables staff to hold hybrid digital and face-to-face meetings with other Northpoint locations and our delivery partners. We have updated our financial systems to new cloud-based, professionally supported systems to accommodate improved financial control and reporting in our growing finance team. We are currently developing new human resources systems to improve our workforce reporting and to allow managers to better support their staff. It is planned our HR systems will integrate with newly developed payroll systems from Spring 2024.

We have restructured our senior management team to align with similar organisations in the sector, appointing a Director of Adult Services and a Director of Children and Young People Services from within our existing team. In November 2023 we appointed to two new senior positions; a Director of Business Development position to support these operational directors in finding and bidding for new contracts, and a Director of Finance, IT, Estates and Governance, which will build our capabilities in these disciplines. We have created new roles in central functions to support broader and more specialised support of the organisation as we grow, including devoted communications and recruitment roles.

We have made significant improvements in the formal management of risk including the implementation of a comprehensive risk register which is regularly reviewed by our trustees. We have also created a Scheme of Delegated Authority which brings together decision making permissions and processes.

We have designed and implemented a new brand identity and logo which has been used as a cohesive theme through our updated website and promotional materials. This positions us well in the sector in terms of business sustainability and growth.

Leeds Mental Wellbeing Service (LMWS), comprising of NHS Talking Therapies (formerly Leeds Improving Access to Psychological Therapies (IAPT) programme), and Primary Care Mental Health.

Northpoint has been delivering this service since November 2019, in partnership with Leeds Community Healthcare NHS Trust, Leeds and York Partnership Foundation Trust, and third sector partners Community Links (Inspire North), Touchstone and Women's Counselling. The NHS Talking Therapies element of LMWS, is part of the national initiative to enable people experiencing common mental health problems, such as depression and anxiety, greater access to "talking therapies". The current contract to deliver this service as part of the consortium is secured until October 2024. The Primary Care Mental Health element of the service is centrally involved in the Community Mental Health Transformation Agenda currently being rolled out across the city, initially within 3 early implementor sites. Across the entire LMWS service around 32,355 people entered treatment in 2022 and 30,765 in 2023, which both exceed the annual target of 28,800.

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Northpoint employs around 100 therapists and primary care mental health practitioners (70 within Talking Therapies and 30 within PCMH) and a number of Senior and Operational Service managers/Deputies, making up a third of the total staffing in the city-wide LMWS service. The clinical staff deliver a range of treatment modalities (Cognitive Behavioural Therapy, Counselling, Counselling for depression, Couple's Therapy for Depression, Interpersonal Therapy, Dynamic Interpersonal Therapy, and Eye Movement Desensitisation Reprocessing (EMDR) on a 1:1 and group basis, including a variety of brief interventions to patients with common mental health problems who are referred through the NHS and community agencies. In addition, our team also includes 15 roles providing support in the service screening hub and across low intensity interventions. LMWS is also addressing gaps in mental health support provision for patients who do not benefit from therapy offered through LMWS and who do not meet the threshold for secondary care mental health services. From April 2022 we expanded our substantive roles to also include five staff who work using a 'Helpful Conversation' approach, working with newly referred patients and offering a short-term intervention that supports the client to become more motivated and confident in managing their own mental health difficulties and making informed decisions to achieve the things that are important to them. This intervention has played an important role in reducing the flow of referrals onto the High Intensity CBT waitlist as well as further assessing suitability and breaking down barriers to engagement with therapy. Longer term we hope this intervention will improve the likelihood of recovery from treatment through enhancing a client's treatment journey.

Northpoint continues to lead on the Employment Advisors in NHS Talking Therapies, which provides embedded employment support within that element of the LMWS.

Primary care mental health practitioners (Leeds)

Northpoint has been working since 2016 with partners in the NHS West Yorkshire Integrated Care Board (formerly the Leeds Clinical Commissioning Group) and Leeds & York Partnership NHS Foundation Trust to develop pilot mental health roles in GP surgeries in various areas of the city. Our successful pilot of surgeries in Chapeltown and linked practices in South & East Leeds led to these being commissioned as part of LMWS from November 2019. We continue to deliver mental health triage and 'helpful conversation' work within Leeds Student Medical Practice/The Light Surgery, Chapeltown, Beeston, Middleton, Hunslet, Armley and Crossgates Primary Care Network. This service helped just over 10,000 people in 2023.

Community Mental Health Practitioners - Brief Intervention Pathway Working Age Adults Community Mental Health Service

In April 2022 Northpoint was subcontracted by Leeds and York Partnership Trust to host 9 Community Mental Health Practitioners to deliver brief psychologically informed interventions to people who have substantial and complex mental health needs which cannot be met by Primary care, the NHS talking therapies or other community services. In 2023 this service supported 112 people.

Northpoint is also commissioned by West Yorkshire ICB to host four Community Wellbeing Connectors, and an additional two roles via the Additional Roles Reimbursement Scheme roles, to work across the Local Care partnership to support people in achieving better mental health, wellbeing and independence. In 2023 this service supported 119 people.

In June 2022 Northpoint was commissioned by West Yorkshire ICB to run an innovative pilot of trauma-informed group work, as part of the integrated primary care provision, for a period of 18 months initially. This adopts a Therapeutic Community approach and is the first of its kind in the UK and we are hopeful it will be continued. The members themselves have named this group 'District 29'. In 2023 this service supported 148 people.

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School services

Northpoint was commissioned under the NHS England Social and Emotional Mental Health Cluster Based support (MindMate Wellbeing) arrangement to offer therapeutic support to pupils and/or parents in nineteen Leeds school clusters and the Leeds Specialist Inclusive Learning Centre (SILC) cluster. We were commissioned by four further Leeds school provisions to provide in-house school therapy services.

Our work in schools is based on offering brief evidence-based therapeutic interventions to pupils aged 5-19 and/or their parents. The counselling mainly takes place on school premises for pupils referred with a variety of issues, including anxiety, low mood, bereavement, family breakdown, past abuse, anger management problems, and difficulties at school. Our work also includes extended assessments and consultations to families where there is uncertainty about the service best placed to support their children.

Our School Therapy Service by way of a team of 42 therapists has supported more than 2,900 children, young people and families during the year, where mental health and emotional wellbeing problems affected their behaviour, attendance and attainment at school. The support was offered through a range of therapeutic interventions including direct therapy sessions, digital CBT guided self-help programmes and consultation sessions attended by staff, parents and professionals to help support children and young people.

Northpoint continues to be commissioned by Leeds Community Healthcare NHS Trust to provide clinical triage workers, mental health triage worker and neurodevelopmental triage workers within the Leeds MindMate Single Point of Access (7 staff), and we hope this project will be extended.

In York, Northpoint has continued to work with Big Futures Foundation (BFF), a local charity, to provide counselling support to over thirty children and their families from the three partner primary schools in York. This work has now expanded, and a fourth primary school has now joined the BFF partnership, offering support to the children that have transitioned to the feeder secondary school, enabling us to recruit a second therapist. In Doncaster the charity has been commissioned by a High school to provide digital CBT guided self-help programmes (SilverCloud) to young people and parents, and this work is planned to continue. From September 2023 Northpoint was commissioned by four Harrogate Redkite schools to deliver school therapy services, the contract is for one year and we expect this work to continue. We have also been commissioned by a primary school in Huddersfield to provide a School Therapy service for their pupils; the contract is for one year and again, we expect this work to continue.

Calderdale Open Minds, formerly known as Calderdale Tier 2 CAMHS

Northpoint is commissioned by Calderdale Council and NHS West Yorkshire Integrated Care Board (formerly the Calderdale NHS Clinical Commissioning Group) to deliver a Tier 2 Child & Adolescent Mental Health service in Calderdale. The charity is also funded to operate a single point of access (known as the First Point of Contact) for all non-crisis CAMHS referrals in the area to ensure easier and swifter access to treatment for families.

Northpoint has a team of eighteen full time equivalent staff who work in clinical support and outreach roles, plus associated administration and management staff. We work closely with the NHS Tier 3 specialist CAMHS team who treat more severe, enduring, and complex cases. In 2023, the service received 3,600 referrals into CAMHS and provided direct and digital support to over 900 young people and families.

The service is working closely with commissioners and colleagues from South West Yorkshire Partnership NHS Foundation Trust to implement a "Thrive" model of service delivery within Calderdale CAMHS, which will introduce a whole system approach to supporting children and young people in the area. The collaboration is now known as the Open Minds Partnership, which is the name young people felt was the best way to describe the service.

From October 2022, Northpoint took on the lead provider role in this service, and will lead the work on development of pathways, clear outcomes and key performance indicators in collaboration with the partner providers.

Northpoint continues to secure funding to pilot new initiatives in Calderdale. These include a digital CBT programme for young people provided by Silvercloud. We also now employ two Children & Young Person's Wellbeing Practitioners (CYWP), as well as 'hosting' trainee CYWPs. The charity has also played a central role in helping to reduce the waiting times experienced by young people and families who are referred for an assessment for autism and/or ADHD.

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Mental Health Support Team

A new service consisting of Educational Mental Health Practitioner (EMHP) trainees plus clinicians/ supervisors was instituted in September 2020 to provide therapeutic interventions, training and other support to thirty-nine schools across Calderdale. The project is funded by NHS England and Health Education England on a permanent basis. The service has expanded to forty-nine schools and colleges. Our second intake of EMHP trainees completed their qualifications at Sheffield University in Spring 2023. The service employs 12 trainees plus 6 clinician/supervisors with further expansion is anticipated in 2025. In 2023 the team supported 385 children and young people, helped over 2500 people with signposting advice, and engaged in over 12,000 support interactions via workshops, school assemblies, parent/carer drop-ins, and training sessions with school staff.

Private therapy at Leeds Bridge House therapy centre

As part of its service offer, Northpoint acts as a gateway for clients who want to access private therapy services by hosting therapists who see clients in private practice at our therapy centre at Leeds Bridge House.

These therapists work independently of Northpoint and offer a range of therapeutic modalities. Although Northpoint does not oversee the client work of any therapist working in private practice on our premises, the charity ensures that all therapists offering private therapy at Leeds Bridge House are qualified, clinically supervised, members of a relevant professional body, and insured to practise.

Counselling to employees

The charity has continued to offer brief counselling interventions for staff referred by local employers.

Mondays@Northpoint

From 2019 Northpoint offered female survivors of childhood sexual abuse a confidential group space with an experienced therapist to reflect on their experiences and consider how to move forward in their lives. This service was funded at our own cost to fill gaps in the provision in the Leeds area at the time. Over 100 women completed the Mondays@Northpoint programme. Due to the availability of alternative provision in the area we took the decision in December 2023 to pause this service, and we will continue to monitor how we support this need in the future.

Counselling for parents of under 5s (Leeds) in Community Centres

Leeds City Council have made the decision to cease funding for this service after 12 years. This service supported over 500 people per year. We have consulted with the five staff affected and are in the process of communicating to clients and stakeholders the service will not be available from March 31st 2024.

Acknowledgements to staff

In all our endeavours, the provision of good quality services is due to the hard work and dedication of the practitioners, the clinical supervisors, and the management and administrative staff. The Trustees wish to acknowledge this and extend their thanks and gratitude for their efforts and hard work over the period.

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FINANCIAL REVIEW

The charity was able to limit the deficit after gains of investments in the year to £90,909. In the context of the ongoing financial re-investment made in our path to achieving our 2023-2026 strategy this was a great result.

Principal funding sources

The charity's principal funding source during the period was income from commissioned services.

During the year, contract funding was received from Leeds and Calderdale Clinical Commissioning Groups now part of the NHS West Yorkshire Integrated Care Board, Leeds City Council, Calderdale Council and several Leeds school "clusters". We also accept donations from private individuals.

Reserves and Investments policy

Northpoint's policy on the required level of reserves is agreed annually by the Board, as an integral part of the organisation's planning, budget and forecast cycle.

The Trustees' policy takes into account:

- Planned activity levels and risks associated with each stream of income and expenditure
- Organisational overhead commitments
- Organisational liquidity requirements
- Resources necessary to finance or develop new service opportunities

The charity maintains reserves such that there are sufficient finances available to support the organisation's basic infrastructure in the event of an unforeseen cessation or significant decline in its funding. The level of reserves held is such that it would allow sufficient time for the charity to find alternative sources of funding for the activities affected, or to wind up those activities in an appropriate timescale making all necessary redundancy and termination payments.

At 30 September 2023, the charity holds £2,504,212 in reserves, which is approximately 2.5 months of budgeted expenditure for the coming year.

The charity's reserves are intended to be used in the event a sudden cessation of contract income, or similar, results in a major shortfall of funds, or for funding new service developments. As such, these funds are not suitable for long-term investment, and the Board of Trustees holds them as cash deposits.

As Northpoint's cash balances are growing the Trustees are mindful of both our ability and social responsibility to invest any free cash balances in suitable short or medium-term investments, the return from which will support our charitable aim of preserving and protecting good health. At the same time, the Trustees aspire to use the cash balances to ensure the growing organisation's infrastructure is adequately supported and gaps in service provision are addressed where feasible. The Trustees, in conjunction with the Investment Sub-Committee, work with an independent investment advisor to ensure investment providers deliver the best return on their deposits while maintaining a suitable degree of access to the funds. Invested amounts are limited to only free cash balances and performance reports from providers are monitored by the Investment Sub-Committee.

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PLANS FOR FUTURE PERIODS

In the coming year, Northpoint plans to continue its activities, and to seek opportunities to play a part in the transformation of community mental health services for adults and children in our current areas of operation, and to bid for service delivery contracts in the wider Yorkshire region.

Meanwhile Northpoint will retain its commitment to providing high quality interventions for all our clients, supported by strong clinical practice, good training and supervision of staff, and robust management structures, in order to fulfil our charitable objects and strategic aims.

During 2022 we undertook a benchmarking exercise using the Charity Excellence Framework. We compared our organisation's capabilities to sector benchmarks in key areas; Governance, Strategy, Income Generation, Operations, Communications, Finance and Resources, Risk, and People. Whilst we noted a great deal to be proud of in most areas, we are driven to improve on these measures, and this has informed our strategy. We plan to update this in spring 2024 in order to measure our progress and guide our renewed efforts.

The NHS in Leeds has announced a need to produce 8-10% efficiencies to stay in financial balance for the year April 2024 to March 2025. The Leeds Health and Care Partnership has stated "This is without doubt the most challenging position the NHS in Leeds has faced in recent years and comes at a time when there are increases in demand and remaining post-covid recovery in areas such as [...] mental health". This presents an emerging challenge for Northpoint in our Leeds based services as impacts for us have not yet been fully quantified by the NHS, but we are readying ourselves to respond accordingly.

As a part of the Leeds ICB's integrated delivery arrangements for provision of Adult Community-Based Mental Health support, we have a role in the ongoing re-contracting of this work which aims to arrive at an outcomes-focused specification and a new transformed model of care for Voluntary Community and Social Enterprise. This is a developing opportunity and offers us the potential to work closely with other providers in the Leeds area in new ways.

Health Education England's "Psychological Professions Workforce Plan" set out actions for significant development of psychological proficiency in the workforce. We plan to continue being part of the increasing access to psychological expertise under this plan and to use our learning from hosting trainees across our organisation in the past.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a company limited by guarantee, incorporated on 19 June 1996, and registered as a charity on 9 September 1996. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are obliged to contribute an amount not exceeding £10.

Recruitment and appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must be elected at the next Annual General Meeting.

Clinical and business skills are both well represented on the Board of Trustees. Where particular skills are identified as being necessary, individuals are approached to offer themselves for election to the Board.

Trustee induction and training

New Trustees meet the Chair and the Chief Executive Officer to familiarise themselves with its work and the context within which it operates. New Trustees are made aware of the obligations of Board members, the charity's future plans and objectives, and the current financial position as set out in the latest published accounts. In addition, they are supplied with the relevant publications from the Charity Commission and a copy of the company's Memorandum and Articles.

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Organisational structure

Northpoint Wellbeing Limited's Board of Trustees meets at least quarterly and is responsible for the governance of the charity and overseeing its strategic direction. At present, the Board has nine members from different professional backgrounds:

- an NHS programme manager and pharmacist
- a chartered accountant and finance director
- a clinical supervisor and group psychoanalyst
- a retired NHS commissioner
- a senior civil servant
- a people and culture director
- a retired NHS senior manager
- an NHS Clinical Quality Lead
- a qualified accountant in risk management and internal audit

Organisational structure

The Board has implemented the practice of a three-yearly rotation of Chair, with a new Chair usually taking over at the close of the relevant Annual General Meeting.

A scheme of delegation is in place. The Chief Executive Officer, supported by management colleagues, is responsible for ensuring the charity delivers and performs in line with its objectives and is adequately financed in a sustainable manner. The Chief Executive Officer is in regular communication with the Chair of the Board of Trustees and as events warrant.

Pay policy for senior staff

The Trustees consider the Board of Trustees (who are the Trust's Directors for the purposes of company law), and the senior management team to be the key management personnel of the charity in charge of directing, controlling, running and operating the Trust on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 8 and 22 to the accounts.

The Trustees are responsible for setting pay scales, in conjunction with the Remuneration Sub-Committee, and pay bands are set in reference to market rates. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

Accreditation

Northpoint is an accredited service (number 100814) of the British Association for Counselling and Psychotherapy (BACP). As such, selected policies and procedures are audited annually to maintain this status, with a full audit every five years.

Major risks

The charity's risk management register is consistent with Charity Commission guidance and covers the key areas:

- governance risk
- financial risk
- operational risk
- legal and regulatory compliance
- external risk

The risk register is reviewed regularly as part of the Board cycle, along with an Operations and Compliance report which gives additional information to support Trustees' understanding of the register. Trustees are thereby assured appropriate systems and procedures are in place to mitigate risk as far as is possible.

FINANCIAL INSTRUMENTS

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Northpoint Wellbeing Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Directors' Report and Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditors

We, the Directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board



J Williams
Chair

Date: 18/3/24.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2023

Opinion

We have audited the financial statements of Northpoint Wellbeing Limited (the 'charitable company') for the year ended 30 September 2023 which comprise the Statement of Financial Activities (Incorporating Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2023, 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; 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 Auditor's 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 original financial statements were 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.

It is not possible to predict with certainty the potential impact of future developments in both the charitable company's trading environment or in the broader economy. Because of this, the above statements should not be interpreted as a guarantee that the charitable company will continue to operate as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2023

Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Trustees' Annual Report. 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. 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 course of 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 Trustees' Annual Report (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2023

Auditor's 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 an auditor's report 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 and 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.

Extent to which the audit was capable of detecting irregularities, including fraud

The objectives of our audit, in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the management (as required by auditing standards), and discussed with management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, Charities SORP 2019, Accounts Direction 2021 to 2022, the Charities Act 2011 and the Companies Act 2006), the relevant tax compliance regulations in the UK, health and safety and employment law;
- We considered the nature of the sector, the control environment and operational performance;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from material fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

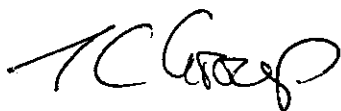
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2023

Use of this 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 auditor's 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.



Mark Hunter FCA (Senior Statutory Auditor)
For and on behalf of TC Group Statutory Auditor

6 Queen Street
Leeds
LS1 2TW

Date:.....

19 March 2024

NORTHPOINT WELLBEING LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
INCOME FROM:					
Charitable activities	2	8,928,539	1,336,939	10,265,478	7,813,336
Investments	3	83,170	-	83,170	8,153
Total income		9,011,709	1,336,939	10,348,648	7,821,489
EXPENDITURE ON:					
Charitable activities	4	(9,135,249)	(1,336,939)	(10,472,188)	(7,650,092)
Total expenditure		9,135,249	1,336,939	10,472,188	7,650,092
Net gains on investments	5	32,631	-	32,631	(24,353)
Net income		(90,909)	-	(90,909)	147,044
Transfers between funds		-	-	-	-
Net movement in funds	17	(90,909)	-	(90,909)	147,044
Reconciliation of funds:					
Total funds brought forward	17	2,595,121	-	2,595,121	2,448,077
Total funds carried forward	17	2,504,212	-	2,504,212	2,595,121

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

**NORTHPOINT WELLBEING LIMITED
BALANCE SHEET**

AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	322,048	90,412
Investments	11	10	10
		<u>322,058</u>	<u>90,422</u>
Current assets			
Debtors	12	3,084,284	1,771,947
Investments	13	782,058	749,427
Cash at bank and in hand		5,229,176	5,186,176
		<u>9,095,518</u>	<u>7,707,550</u>
Creditors: amounts falling due within one year	14	(6,769,094)	(5,202,851)
Net current assets		<u>2,326,424</u>	<u>2,504,699</u>
Total assets less current liabilities		<u>2,648,482</u>	<u>2,595,121</u>
Provisions for liabilities	15	(144,270)	-
Net assets		<u>2,504,212</u>	<u>2,595,121</u>
Net assets		<u>2,504,212</u>	<u>2,595,121</u>
Charity Funds			
Restricted funds	17	-	-
Unrestricted funds	17	2,504,212	2,595,121
		<u>2,504,212</u>	<u>2,595,121</u>
Total charity funds	17	<u>2,504,212</u>	<u>2,595,121</u>

The financial statements were approved and authorised for issue by the Board on 18/3/24

Signed on behalf of the Board of Trustees



J Williams
Chair

The notes on pages 20 to 31 form part of these financial statements.

Company registration number: 03216262

**NORTHPOINT WELLBEING LIMITED
STATEMENT OF CASH FLOWS**

YEAR ENDED 30 SEPTEMBER 2023

	Note	2023 £	2022 £
Cash flow from operating activities	20	275,222	858,419
Interest paid		-	-
Net cash flow from operating activities		275,222	858,419
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(315,392)	(102,254)
Interest received		83,170	8,153
Cash paid to acquire investments		-	(120,000)
Net cash flow used in investing activities		(232,222)	(214,101)
Net increase in cash and cash equivalents		43,000	644,318
Cash and cash equivalents at start of period		5,186,176	4,541,858
Cash and cash equivalents at end of period		5,229,176	5,186,176
Cash and cash equivalents consists of:			
Cash at bank and in hand		5,229,176	5,186,176
Cash and cash equivalents at 30 September		5,229,176	5,186,176

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

Northpoint Wellbeing Limited is a registered charity and a company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The Trustees assess whether the use of the going concern assumption is appropriate and whether there are any material uncertainties or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. The accounts have been prepared on the basis that the charity is a going concern.

(c) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

(d) Income recognition (continued)

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from contracts for the supply of services is recognised with the delivery of the contracted service when: the stage of the completion, the costs incurred in delivering the service and the costs to complete the requirements of the contract can all be measured reliably.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes the direct costs incurred on the provision of services to the charitable company's beneficiaries.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(f) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated entirely to Adult services, as the Young People's services are remote and mobile based, and other overheads have been allocated to each category of charitable expenditure on the basis of staff utilisation.

The analysis of these costs is included in note 4.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Improvements to leasehold property	20% straight line
Fixtures, fittings and equipment	20% straight line
Computer equipment	33% straight line

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

(h) Investments

Fixed asset investments represent investments in subsidiaries and are measured at cost less impairment.

Current asset investments represent cash equivalents invested in managed funds. These amounts are held for investment purposes rather than to meet short-term cash commitments as they fall due. Current asset investments are initially recorded at cost and subsequently measured at fair value at each reporting date.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(j) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(k) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

(m) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(n) 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 recognised at transaction value and subsequently measured at their settlement value.

(o) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(p) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

(q) Judgements and key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Measurement of contract income

Certain contracts for the supply of services cover a period spanning the financial reporting date. Income recognition is reviewed on a contract-by-contract basis and an estimate of the value of services provided as a proportion of the total contract value is made at each reporting date. Where income is received in advance of entitlement, the income is deferred. The carrying value of deferred income is detailed in note 14.

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed 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 re-assessed 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.

The carrying value of tangible fixed assets is detailed in note 10 and the useful economic life of each category of fixed asset is set out in the accounting policies, under "Tangible fixed assets", above.

2 Income from charitable activities

	2023 £	2022 £
Adult	5,662,986	3,620,190
Young Person	4,602,492	4,193,146
	<u>10,265,478</u>	<u>7,813,336</u>

Income from charitable activities was £10,265,478 (2022 - £7,813,336) of which £1,336,939 (2022 - £1,241,107) was attributable to restricted and £8,928,539 (2022 - £6,572,229) was attributable to unrestricted funds.

3 Income from investments

	2023 £	2022 £
Interest – deposits	83,170	8,153
	<u>83,170</u>	<u>8,153</u>

All income from investments was attributable to unrestricted funds.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

4 Analysis of charitable expenditure

	Adult £	Young Person £	2023 £	2022 £
Direct expenditure	5,144,029	4,331,688	9,475,717	6,894,486
Support costs (analysed below)	620,396	376,075	996,471	755,606
	<u>5,764,425</u>	<u>4,707,763</u>	<u>10,472,188</u>	<u>7,650,092</u>

£1,336,939 (2022 - £1,241,107) of the above costs were attributable to restricted funds. £9,135,249 (2022 - £6,408,985) of the above costs were attributable to unrestricted funds.

Analysis of support costs

	Adult £	Young Person £	2023 £	2022 £
Staff costs	352,599	235,066	587,665	428,508
Premises costs	66,943	-	66,943	24,940
Professional fees	70,208	46,806	117,014	82,964
Office costs	109,328	72,885	182,213	171,644
	<u>599,078</u>	<u>354,757</u>	<u>953,835</u>	<u>708,056</u>
<u>Governance costs:</u>				
Staff costs	9,970	9,970	19,940	18,990
Audit	6,000	6,000	12,000	8,760
Professional fees	5,348	5,348	10,296	19,800
	<u>21,318</u>	<u>21,318</u>	<u>42,636</u>	<u>47,550</u>
Total support costs	<u>620,396</u>	<u>376,075</u>	<u>996,471</u>	<u>755,606</u>

5 Gains/(losses) on investment assets

An unrealised gain of £32,631 (2022 – loss of £24,353) was recorded on the current asset investment managed fund (note 13).

All income from investments was attributable to unrestricted funds.

6 Net income for the year

Net income is stated after charging / (crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	83,756	56,343
Operating lease rentals	<u>30,116</u>	<u>37,699</u>

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

7 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £12,000 (2022 - £8,760).

8 Trustees' and key management personnel remuneration and expenses

No Trustees during the year received remuneration or were reimbursed expenses (2022 - £Nil).

The total amount of employee benefits (including employer pension contributions) received by key management personnel is £539,737 (2022 - £463,271). The Trust considers its key management personnel to comprise of the Trustees and the Senior Management Team.

9 Staff costs and employee benefits

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

	2023	2022
	Number	Number
Administrative staff	15	12
Direct service staff	234	190
	249	202

The total staff costs and employee's benefits was as follows:

	2023	2022
	£	£
Wages and salaries	7,594,501	5,550,046
Social security	731,909	535,306
Defined contribution pension costs	333,699	284,605
	8,660,109	6,369,957

One employee received total employee benefits (excluding employer pension costs) of more than £60,000 (2022 - 1).

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

10 Tangible fixed assets

	Fixtures, fittings & equipment £	Leasehold improvements £	Total £
Cost or valuation:			
At 1 October 2022	322,075	53,706	375,781
Additions	315,392	-	315,392
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 30 September 2023	637,467	53,706	691,173
Depreciation:			
At 1 October 2022	233,948	51,421	285,369
Charge for the year	81,471	2,285	83,756
Eliminated on disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 30 September 2023	315,419	53,706	369,125
Net book value:			
At 30 September 2023	<hr/> 322,048	<hr/> -	<hr/> 322,048
At 30 September 2022	<hr/> 88,127	<hr/> 2,285	<hr/> 90,412

11 Fixed asset investments

Investments held by the Charity amounted to £10 being a 100% investment in the subsidiary Leeds Counselling Limited at cost. The company is incorporated in England and has remained dormant since incorporation.

12 Debtors

	2023 £	2022 £
Trade debtors	2,946,749	1,771,947
Prepayments and accrued income	137,535	-
	<hr/> 3,084,284	<hr/> 1,771,947

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

13 Current asset investments

Current asset investments amounting to £782,058 (2022 - £749,427) relate to amounts invested in a managed fund in the period. These amounts are accessible on demand and are accordingly classified as current assets.

Total current asset investment movement in the year:

	2023 £	2022 £
Market value brought forward	749,427	653,780
Add: additions to investments at cost	-	120,000
Add: net (loss)/ gain on revaluation	<u>32,631</u>	<u>(24,353)</u>
	<u>782,058</u>	<u>749,427</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	210,996	131,018
Other tax and social security	183,856	346,192
Other creditors	140	43,836
Accruals and deferred income	<u>6,374,102</u>	<u>4,681,805</u>
	<u>6,769,194</u>	<u>5,202,851</u>

Deferred income

	2023 £	2022 £
Amounts brought forward	4,642,705	3,567,369
Additions during the year	4,211,482	4,724,211
Amounts released to income	<u>(2,631,225)</u>	<u>(3,648,875)</u>
Deferred income as at 30 September 2023	<u>6,222,962</u>	<u>4,642,705</u>

Income has been deferred where it has been received in advance of the provision of services.

15 Provisions for liabilities

	2023 £	2022 £
Provision for lease dilapidation	<u>144,270</u>	<u>-</u>

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

16 Leases

Operating leases - lessee

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

	2023 £	2022 £
Not later than one year	24,366	30,116
Later than one and not later than five years	<u>18,591</u>	<u>42,957</u>
	<u>42,957</u>	<u>73,073</u>

Operating leases - lessor

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

	2023 £	2022 £
Not later than one year	10,079	19,570
Later than one and not later than five years	<u>-</u>	<u>29,649</u>
	<u>10,079</u>	<u>49,219</u>

17 Fund reconciliation

Unrestricted funds

	Balance at 1 October 2022 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2023 £
General funds	2,595,121	9,011,709	(9,135,249)	32,631	2,504,212
	<u>2,595,121</u>	<u>9,011,709</u>	<u>(9,135,249)</u>	<u>32,631</u>	<u>2,504,212</u>

Restricted funds

	Balance at 1 October 2022 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2023 £
Supporting Emotional Health and Wellbeing	-	48,552	(48,552)	-	-
Mental Health Support Teams	-	1,119,342	(1,119,342)	-	-
Transition Support	-	-	-	-	-
Trauma pilot	-	169,045	(169,045)	-	-
	<u>-</u>	<u>1,336,939</u>	<u>(1,336,939)</u>	<u>-</u>	<u>-</u>
Total funds	<u>2,595,121</u>	<u>10,348,648</u>	<u>(10,472,188)</u>	<u>32,631</u>	<u>2,504,212</u>

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

17 Fund reconciliation (continued)

Comparative information in respect of the preceding period is as follows:

Unrestricted funds

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2022 £
General funds	2,448,077	6,580,382	(6,408,985)	(24,353)	2,595,121
	2,448,077	6,580,382	(6,408,985)	(24,353)	2,595,121

Restricted funds

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2022 £
Supporting Emotional Health and Wellbeing Mental Health Support Teams	-	48,276	(48,276)	-	-
Transition Support Trauma pilot	-	1,069,177	(1,069,177)	-	-
	-	90,572	(90,572)	-	-
	-	33,082	(33,082)	-	-
	-	1,241,107	(1,241,107)	-	-
Total funds	2,448,077	7,821,489	(7,650,092)	(24,353)	2,595,121

a) Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

b) Restricted funds

IAPT Direct Access

This project was funded to support initiatives to allow more IAPT patients to access treatment directly, without the need for a full screening assessment.

IAPT Waiting List Initiatives 1, 2 and 3

Funding was secured for these initiatives to reduce the number of IAPT patients waiting for treatment.

NREC Investments

This funding was secured to invest in non-recurring support staff roles within the IAPT infrastructure.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2023

17 Fund reconciliation (continued)

Newly Qualified Posts

This project was funded to add more qualified staff to the IAPT service delivery team.

Trainee Salaries

This project was funded to recruit and train additional IAPT service delivery staff.

Supporting Emotional Health and Wellbeing

This project was funded by Calderdale Council and Calderdale Youth Justice Service to provide specialist mental health outreach to vulnerable children and young people who struggle to engage with CAMHS.

Transition Support

This project was funded to provide support to staff/parents/students in managing the emotional impact of transition to secondary school.

Trauma pilot

This project is to deliver services for young people experiencing mental health difficulties due to past trauma.

18 Analysis of net assets between funds

Fund balances at 30 September 2023 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	322,058	-	322,058
Cash at bank and in hand	2,566,511	2,662,665	5,229,176
Other current assets	3,866,342	-	3,866,342
Other current liabilities	(4,250,699)	(2,662,665)	(6,913,364)
Total	2,504,212	-	2,504,212

Comparative information at 30 September 2022 is as follows:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	90,422	-	90,422
Cash at bank and in hand	2,753,114	2,433,062	5,186,176
Other current assets	2,521,374	-	2,521,374
Other current liabilities	(2,769,789)	(2,433,062)	(5,202,851)
Total	2,595,121	-	2,595,121

19 Capital commitments

	2023 £'000	2022 £'000
Contracted for, but not provided in the financial statements	<u>634,584</u>	-

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2023

20 Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income for year	(90,909)	147,044
Interest receivable	(83,170)	(8,153)
Depreciation and impairment of tangible fixed assets	83,756	56,343
Decrease/(increase) in debtors	(1,312,336)	(693,396)
Increase in creditors	1,710,512	1,332,228
Unrealised gain on investments	(32,631)	24,353
	<hr/>	<hr/>
Net cash flow from operating activities	275,222	858,419

21 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £333,689 (2022 - £284,605). At the year-end contributions of £Nil (2022 - £43,836) were outstanding.

22 Related party transactions

No related party transactions took place during the reporting period.

23 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2023 £	2022 £
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	2,946,749	1,771,947
- Accrued income	-	-
	<hr/>	<hr/>
	2,946,749	1,771,947
Equity instruments measured at fair value		
- Current asset investments (note 13)	782,058	749,427
	<hr/>	<hr/>
	782,058	749,427
<i>Financial liabilities</i>		
Measured at amortised cost		
- Trade creditors (note 14)	210,996	131,018
- Other creditors (note 14)	140	43,836
- Accruals (note 14)	295,411	39,100
	<hr/>	<hr/>
	506,547	213,954

The total interest income and interest expense for financial assets and financial liabilities that are not measured at fair value was £83,170 (2022 - £8,153).

NORTHPOINT WELLBEING LIMITED

England & Wales - Charity number 1057908

Accounts

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

FOR

**NORTHPOINT WELLBEING LIMITED
(A company Limited by guarantee)**

REGISTERED COMPANY NUMBER: 03216262

Registered Charity Number: 1057908

**NORTHPOINT WELLBEING LIMITED
FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2022

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**NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

YEAR ENDED 30 SEPTEMBER 2022

REGISTERED CHARITY NAME: Northpoint Wellbeing Limited
A company limited by guarantee

CHARITY NUMBER: 1057908

COMPANY REGISTRATION NUMBER: 03216262

REGISTERED OFFICE: Leeds Bridge House
Hunslet Road
Leeds
LS10 1JN

TRUSTEES: P Ball (appointed 18th October 2021)
L Carey (resigned 20th June 2022)
P Chatterton (appointed 17th October 2022)
C Dada (appointed 15th November 2021)
S Evans (appointed 17th October 2022)
F Grossick
L Hilliard (appointed 20th February 2023)
C Humphries (appointed 17th October 2022)
G Millichamp
G Nolan (resigned 20th March 2023)
J Williams

CHIEF EXECUTIVE OFFICER: D Pearse

AUDITOR: TC Group
Registered Auditors
6 Queen Street
Leeds
LS1 2TW

**NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS (continued)**

YEAR ENDED 30 SEPTEMBER 2022

BANKERS:

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Modulr Finance
Scale Space White City
58 Wood Lane
London
W12 7RZ

SOLICITORS:

Torque Law LLP
2 Maple House
Northminster Business Park
Upper Poppleton
York
YO26 6QW

Ward Hadaway
5 Wellington Place
Leeds
LS1 4AP

Wrigleys Solicitors LLP
19-21 Cookridge Street
Leeds
LS2 3AG

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their report and the audited financial statements of the charity for the year ended 30 September 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

TRUSTEES OF THE CHARITY

The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Trustee	Role	Date of appointment	Date of Resignation
P Ball	Trustee	18.10.2021	
L Carey	Trustee	17.11.2014	20.06.2022
P Chatterton	Trustee	17.10.2022	
C Dada	Trustee	15.11.2021	
S Evans	Trustee	17.10.2022	
F Grossick	Trustee	17.07.2019	
L Hilliard	Trustee	20.02.2023	
C Humphries	Trustee	17.10.2022	
G Millichamp	Treasurer	20.09.2021	
G Nolan	Trustee	18.01.2016	20.03.2023
J Williams	Trustee (Chair)	16.07.2018	

MANAGEMENT TEAM

The Senior Management Team who served the charity during the period were as follows:

M Bowers	Head of HR
H Burleigh	Head of Services (Adults)
A Calvert	Chief Financial Officer
A Cater	Head of Organisational Systems and Compliance
J Davis	Charity Director (to 30.04.2022)
J Evans	Head of Business Development
J Hanney	Head of Services (Young People & Families)
H McGlinchey	Head of Services & Clinical Lead (Schools)
D Pearse	Chief Executive Officer (from 28.03.2022)
S Smith	Consultant Head of Infrastructure

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2022

OBJECTIVES AND ACTIVITIES

Objectives

Northpoint's charitable objects are "to preserve and protect good health both mental and physical, in particular but without limiting the foregoing by the provision of a confidential counselling service, and to provide education and training for those involved in counselling".

At Northpoint, our vision is a world that supports good mental health for all. Our purpose is to deliver effective mental health support and to improve the mental health system in Yorkshire and the surrounding areas. We believe timely access to appropriate support, particularly talking therapy, is an effective way of promoting emotional wellbeing and relieving mental distress, for people of all ages and backgrounds.

We deliver therapeutic and preventative services for those experiencing emotional difficulties or distress and provide a safe space in which disturbed or difficult emotions can be expressed, contained, and considered. We deliver services, which help people to better understand the issues they are experiencing, consider choices and solutions open to them and take steps towards making changes.

The activities of Northpoint are undertaken specifically to ensure the charitable objects meet the public benefit requirement and the Charities Act 2011. We have referred to the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities.

Activities

During the year, Northpoint promoted timely access to appropriate support through the following activities:

- the Leeds Mental Wellbeing Service, formerly known as Leeds IAPT (Improving Access to Psychological Therapies), for NHS patients, delivered as part of a consortium (comprising Leeds Community Healthcare NHS Trust, local charities Community Links and Touchstone, Leeds and York Partnership NHS Trust, Women's Counselling and Therapy Service, and Home Start.
- primary care mental health practitioners based in GP surgeries in Leeds.
- an innovative pilot of trauma-informed group work, as part of the integrated primary care provision, for an initial period of 18 months.
- commissioned counselling services for parents & carers of under 5s, in community settings across Leeds, free at point of access.
- services providing therapeutic interventions to targeted pupils and parents in over 200 schools, mostly situated around Leeds but including some schools in York, Doncaster, and Harrogate.
- Calderdale Open Minds, formerly known as the Tier 2 Child & Adolescent Mental Health service (CAMHS).
- Calderdale Mental Health Support Team funded by NHS England and Health Education England, delivering therapeutic interventions and support services within a 'whole school approach' across Calderdale schools.
- therapeutic support to women who have experienced childhood sexual abuse, through the Mondays@Northpoint project.
- access to private therapists hosted at our Leeds Bridge House therapy centre.
- counselling to employees referred by local employers in Leeds.

PUBLIC BENEFIT

In setting objectives and planning the charity's activities, the Trustees have paid due regard to the guidance on public benefit published by the Charity Commission.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2022

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

The year saw a further expansion of the scale and reach of Northpoint's activity. During the year the Trustees said a fond farewell to outgoing Charity Director Jon Davis. Jon guided the organisation in his 17 years' service from £0.4m annual income and seven staff to where we find ourselves as an organisation today nearing £8m annual income and 250 staff.

The Trustees also welcomed new Chief Executive Officer Duncan Pearse, who took on the tasks of leading the work to define our new strategic vision for 2023 to 2026, and shaping the Senior Management Team to deliver it. We have also made several new Board appointments which position us with the breadth in governance to lead the organisation towards these strategic goals.

During 2022 we undertook a benchmarking exercise using the Charity Excellence Framework. We compared our organisation's capabilities to sector benchmarks in key areas; Governance, Strategy, Income Generation, Operations, Communications, Finance and Resources, Risk, and People. Whilst we noted a great deal to be proud of in most areas, we are driven to improve on these measures, and this has informed our strategy. We will be measuring our progress regularly and using this framework to guide our efforts.

Leeds Mental Wellbeing Service (LMWS), formerly Leeds Improving Access to Psychological Therapies (IAPT) programme

Northpoint has been delivering this service since November 2019, in partnership with Leeds Community Healthcare NHS Trust, and local charities Community Links (Northern) Ltd and Touchstone. The LMWS, like the IAPT service before it, is part of the national initiative to give people with depression and anxiety disorders greater access to "talking therapies" and our contract to deliver this service as part of the consortium is secured until October 2026. Across the entire LMWS service around 18,000 people entered treatment in 2022.

The charity employs around 80 therapists and primary care mental health practitioners of the total 250 in the entire LMWS service. These staff deliver a range of treatment modalities (Cognitive Behavioural Therapy, Counselling for Depression, Dynamic Interpersonal Therapy, and Eye Movement Desensitisation Reprocessing) and mental health support to patients with common mental health problems who are referred through the NHS and community agencies. From November 2022 we expanded our team further to include five new roles providing support in the service screening hub. LMWS is also addressing gaps in mental health support provision for patients who do not benefit from therapy offered through LMWS and who do not meet the threshold for secondary care mental health services. From April 2022 we expanded our substantive roles to also include five staff who work using the 'Helpful Conversation' approach, working with users whilst they are on the waiting list to find alternatives to CBT which may be more appropriate to their current needs.

Northpoint continues to lead on the Employment Advisors in IAPT pilot, which provides embedded employment support within the LMWS.

Primary care mental health practitioners (Leeds)

Northpoint has been working since 2016 with partners in the NHS West Yorkshire Integrated Care Board (formerly the Leeds Clinical Commissioning Group) and Leeds & York Partnership NHS Foundation Trust to develop pilot mental health roles in GP surgeries in various areas of the city. Our successful pilot of surgeries in Chapeltown and linked practices in South & East Leeds led to these being commissioned as part of LMWS from November 2019. Our mental health triage work within Leeds Student Medical Practice and in the Chapeltown Primary Care Network continue, with expansion last year to GP Practices in Beeston, Middleton, Hunslet, Woodsley, Holt Park, Armley and Crossgates. Our service helped just over 12,000 people in 2022.

In January 2022, Northpoint was commissioned by NHS Leeds CCG to host two Community Connectors roles for three years to work across the Local Care partnership to support people in achieving better mental health, wellbeing and independence.

In June 2022 Northpoint was commissioned by Leeds Community Healthcare NHS Trust to run an innovative pilot of trauma-informed group work, as part of the integrated primary care provision, for a period of 18 months initially. The members themselves have named this group 'District 29'. This pilot is the first of its kind in the UK and we are hopeful it will be continued.

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2022

Counselling for parents of under 5s (Leeds)

Northpoint remains committed to enabling the most disadvantaged in society to benefit from professional counselling. The charity is commissioned by the Early Help Department (Leeds City Council Children's Services) to provide counselling for parents and carers of young children in disadvantaged areas of the city (Armley, Beeston, Bramley, Chapeltown, Farnley, Gipton, Harehills, Hunslet, Meanwood, and Seacroft areas). The service is delivered in Children's Centres in these areas, and the counsellors work closely with Children Centre staff.

Over 558 new clients were offered support throughout the year in the service.

Presenting issues of clients assessed over the past year include:

- depression 25%
- anxiety 45%
- relationship difficulties 23%
- drug and alcohol 1%
- post traumatic stress 1%
- panic attacks and phobias 1%
- other 4%

Data from CORE IMS shows that around 98% of clients using our services felt that it helped meet their needs. Qualitative feedback showed that 92% of parents/carers felt their confidence had improved as a result of the service, while 97% felt that their children had benefitted as a result of them accessing the service.

School services

Northpoint was commissioned under the NHS England Social and Emotional Mental Health Cluster Based support (MindMate) arrangement to offer therapeutic support to pupils and/or parents in nineteen Leeds school clusters and the Leeds Specialist Inclusive Learning Centre (SILC) cluster. We were commissioned by four further Leeds school provisions to provide in-house school therapy services.

Our work in schools is based on offering brief evidence-based therapeutic interventions to pupils and/or their parents. The counselling takes place on school premises for pupils referred with a variety of issues, including anxiety, low mood, bereavement, family breakdown, past abuse, anger management problems, and difficulties at school. Our work also includes mental health practitioners who offer consultations to families where there is uncertainty about the service best placed to support their children.

Our School Therapy Service has supported more than 2700 children, young people and families during the year, where emotional health problems affected their behaviour, attendance and attainment at school. The support was offered through a range of therapeutic interventions including direct therapy sessions, digital guided self-help programmes and consultation sessions attended by staff, parents and professionals to help support children and young people.

In April 2022 Northpoint was commissioned by Leeds Community Healthcare NHS Trust to provide three clinical triage workers, one mental health triage worker and three neurodevelopmental triage workers within the Leeds MindMate Single Point of Access for one year, and we hope this project will be extended.

In York, the charity has continued to work with Big Futures Foundation, a local charity, to provide counselling support to thirty children and their families from the three partner primary schools in York. We expect this work to continue and for the service offer to extend to the feeder High schools from September 2023. In Doncaster the charity has been commissioned by a High school to provide digital CBT guided self-help programmes to young people and parents, and this work is planned to continue. From September 2022 Northpoint was commissioned by a number of Harrogate Redkite schools to deliver school therapy services, the contract is for one year and we expect this work to continue.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2022

Calderdale Open Minds, formerly known as Calderdale Tier 2 CAMHS

Northpoint is commissioned by Calderdale Council and NHS West Yorkshire Integrated Care Board (formerly the Calderdale NHS Clinical Commissioning Group) to deliver a Tier 2 Child & Adolescent Mental Health service in Calderdale. The charity is also funded to operate a single point of access (known as the First Point of Contact) for all non-crisis CAMHS referrals in the area to ensure easier and swifter access to treatment for families.

The charity has a team of eighteen full time equivalent staff who work in clinical support and outreach roles, plus associated administration and management staff. We work closely with the NHS Tier 3 specialist CAMHS team who treat more severe, enduring, and complex cases. In 2022, the service received 3,350 referrals into CAMHS and provided direct and digital support to over 850 young people and families.

The service is working closely with commissioners and colleagues from South West Yorkshire Partnership NHS Foundation Trust to implement a "Thrive" model of service delivery within Calderdale CAMHS, which will introduce a whole system approach to supporting children and young people in the area. The collaboration is now known as the Open Minds Partnership, which is the name young people felt was the best way to describe the service.

From October 2022, Northpoint took on the lead provider role in this service, and will lead the work on development of pathways, clear outcomes and key performance indicators in collaboration with the partner providers.

Northpoint continues to secure funding to pilot new initiatives. These include a digital CBT programme for young people provided by Silvercloud. We also now employ two Children & Young Person's Wellbeing Practitioners (CYWP), as well as 'hosting' trainee CYWPs.

The charity has also played a central role in helping to reduce the waiting times experienced by young people and families who are referred for an assessment for autism and/or ADHD.

Mental Health Support Team

A new service consisting of eight Educational Mental Health Practitioner (EMHP) trainees and five clinicians/supervisors was instituted in September 2020 to provide therapeutic interventions, training and other support to thirty-nine schools across Calderdale. The project is funded by NHS England and Health Education England on a permanent basis. We expect the service to expand to forty-nine schools and colleges over the coming year. Our first intake of EMHP trainees completed their qualifications at Northumbria University in January 2022, and a new intake of four more are scheduled to complete their qualifications in spring 2023.

Leeds Group Therapy

During the year, Northpoint's group therapy service (Leeds Group Therapy) offered ongoing open therapy groups. Run by a qualified group analyst, Northpoint's groups are available to people who want to explore difficulties in their relationships with others.

Mondays@Northpoint

To address gaps in provision, Northpoint continues to support women in Leeds who have experienced childhood sexual abuse. The Mondays@Northpoint project offers clients a confidential group space with an experienced therapist, to reflect on their experiences and consider how to move forward in their lives. Since its inception in 2019, over 100 women have completed this group programme.

Private therapy at Leeds Bridge House therapy centre

As part of its service offer, Northpoint acts as a gateway for clients who want to access private therapy services by hosting therapists who see clients in private practice at our therapy centre at Leeds Bridge House.

These therapists work independently of Northpoint and offer a range of therapeutic modalities. Although Northpoint does not oversee the client work of any therapist working in private practice on our premises, the charity ensures that all therapists offering private therapy at Leeds Bridge House are qualified, clinically supervised, members of a relevant professional body, and insured to practise.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2022

Counselling to employees

The charity has continued to offer brief counselling interventions for staff referred by a number of local employers.

Acknowledgements to staff

In all our endeavours, the provision of good quality services is due to the hard work and dedication of the practitioners, the clinical supervisors, and the management and administrative staff. The Trustees wish to acknowledge this and extend their thanks and gratitude for their efforts and hard work over the period.

FINANCIAL REVIEW

The charity was able to produce a surplus of £147,044 in the year, through the prudent management of resources, and the development of new services and income streams to replace expiring funding streams.

Principal funding sources

The charity's principal funding source during the period was income from commissioned services.

The Trustees wish to express their gratitude to those individuals and bodies who contributed to extending Northpoint's services. During the year, contract funding was received from Leeds and Calderdale Clinical Commissioning Groups now part of the NHS West Yorkshire Integrated Care Board, Leeds City Council, Calderdale Council and several Leeds school "clusters". We also accept donations from private individuals when offered.

Reserves and Investments policy

Northpoint's policy on the required level of reserves is agreed annually by the Board, as an integral part of the organisation's planning, budget and forecast cycle.

The Trustees' policy takes into account:

- Planned activity levels and risks associated with each stream of income and expenditure
- Organisational overhead commitments
- Organisational liquidity requirements
- Resources necessary to finance or develop new service opportunities

The charity maintains reserves such that there are sufficient finances available to support the organisation's basic infrastructure in the event of an unforeseen cessation or significant decline in its funding. The level of reserves held is such that it would allow sufficient time for the charity to find alternative sources of funding for the activities affected, or to wind up those activities in an appropriate timescale making all necessary redundancy and termination payments.

At 30 September 2022, the charity holds £2,595,121 in reserves, which is approximately 3.3 months of budgeted expenditure for the coming year.

The charity's reserves are intended to be used in the event a sudden cessation of contract income, or similar, results in a major shortfall of funds, or for funding new service developments. As such, these funds are not suitable for long-term investment, and the Board of Trustees holds them as cash deposits.

As Northpoint's cash balances are growing the Trustees are mindful of both our ability and social responsibility to invest any free cash balances in suitable short or medium-term investments, the return from which will support our charitable aim of preserving and protecting good health. At the same time, the Trustees aspire to use the cash balances to ensure the growing organisation's infrastructure is adequately supported and gaps in service provision are addressed where feasible. The Trustees, in conjunction with the Investment Sub-Committee, work with an independent investment advisor to ensure investment providers deliver the best return on their deposits while maintaining a suitable degree of access to the funds. Invested amounts are limited to only free cash balances and performance reports from providers are monitored by the Investment Sub-Committee.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2022

PLANS FOR FUTURE PERIODS

In the coming year, Northpoint plans to continue its activities, and to seek opportunities to play a part in the transformation of community mental health services for adults and children in our current areas of operation, and to bid for service delivery contracts in the wider Yorkshire region.

Meanwhile Northpoint will retain its commitment to providing high quality interventions for all our clients, supported by strong clinical practice, good training and supervision of staff, and robust management structures, in order to fulfil our charitable objects and strategic aims.

We are engaged in a programme of activities to develop our infrastructure to ensure it matches the breadth of our activities. As we find ourselves in the world of hybrid working practices following the main peak of the COVID pandemic, we have been reviewing how our information technology and working spaces meet the needs of our staff and service users as we grow. We have committed to new premises for our base in Halifax to accommodate the ongoing growth of our Calderdale services. We are also considering more generally how our buildings facilitate offering face-to-face work, where this is requested by funders as essential and considered safe to do so, whilst also accommodating virtual working practices for our delivery and management staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a company limited by guarantee, incorporated on 19 June 1996, and registered as a charity on 9 September 1996. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are obliged to contribute an amount not exceeding £10.

Recruitment and appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must be elected at the next Annual General Meeting.

Clinical and business skills are both well represented on the Board of Trustees. Where particular skills are identified as being necessary, individuals are approached to offer themselves for election to the Board.

Trustee induction and training

New Trustees are invited to meet the Chair and the Chief Executive Officer of the charity to familiarise themselves with its work and the context within which it operates. New Trustees are made aware of the obligations of Board members, the charity's future plans and objectives, and the current financial position as set out in the latest published accounts. In addition, they are supplied with the relevant publications from the Charity Commission and a copy of the company's Memorandum and Articles.

Organisational structure

Northpoint Wellbeing Limited's Board of Trustees meets at least quarterly and is responsible for the governance of the charity and overseeing its strategic direction. At present, the Board has nine members from different professional backgrounds:

- an NHS programme manager and pharmacist
- a chartered accountant and finance director
- a retired NHS commissioner
- a senior civil servant
- a people and culture director
- a retired NHS senior manager
- a National Clinical Quality Lead at NHS England
- a qualified accountant in risk management and internal audit

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2022

Organisational structure (continued)

The Board has implemented the practice of a three-yearly rotation of Chair, with a new Chair usually taking over at the close of the relevant Annual General Meeting.

A scheme of delegation is in place. The Chief Executive Officer, supported by management colleagues, is responsible for ensuring the charity delivers and performs in line with its objectives and is adequately financed in a sustainable manner. The Chief Executive Officer is in regular communication with the Chair of the Board of Trustees as events warrant.

Pay policy for senior staff

The Trustees consider the Board of Trustees (who are the Trust's Directors for the purposes of company law), and the senior management team to be the key management personnel of the charity in charge of directing, controlling, running and operating the Trust on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 8 and 20 to the accounts.

The Trustees are responsible for setting pay scales, in conjunction with the Remuneration Sub-Committee, and pay bands are set in reference to market rates. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

Accreditation

Northpoint is an accredited service (number 100814) of the British Association for Counselling and Psychotherapy (BACP). As such, selected policies and procedures are audited annually in order to maintain this status, with a full audit every five years.

Major risks

The charity's risk management register is consistent with Charity Commission guidance and covers the key areas:

- governance risk
- financial risk
- operational risk
- legal and regulatory compliance
- external risk

The risk register is reviewed regularly as part of the Board cycle, along with an Operations and Compliance report which gives additional information to support Trustees' understanding of the register. Trustees are thereby assured appropriate systems and procedures are in place to mitigate risk as far as is possible.

FINANCIAL INSTRUMENTS

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Northpoint Wellbeing Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Directors' Report and Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2019 (FRS 102).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditors

We, the Directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board



J Williams
Chair

Date: 20/03/2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2022

Opinion

We have audited the financial statements of Northpoint Wellbeing Limited (the 'charitable company') for the year ended 30 September 2022 which comprise the Statement of Financial Activities (Incorporating Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 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; 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 Auditor's 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 original financial statements were 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.

It is not possible to predict with certainty the potential impact of future developments in both the charitable company's trading environment or in the broader economy. Because of this, the above statements should not be interpreted as a guarantee that the charitable company will continue to operate as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2022

Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Trustees' Annual Report. 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.

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 course of 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 Trustees' Annual Report (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2022

Auditor's 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 an auditor's report 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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of the key management personnel of the charitable company on procedures relating to their processes for identifying, evaluating and complying with laws and regulations and for detecting and responding to the risks of fraud;
- obtaining an understanding of the legal and regulatory frameworks applicable to the entity. The most significant considerations identified were the Companies Act 2006, employment tax legislation, employment law, health and safety and regulations specific to the charitable company's operations; and
- discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas:
 - management override of controls; and
 - revenue recognition.

We designed and executed procedures in line with our responsibilities to detect material misstatements in respect of irregularities, including fraud. These procedures, together with the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- We made enquiries of management and reviewed correspondence with the relevant authorities to identify any irregularities or instances of non-compliance with laws and regulations and to identify any irregularities or instances of fraud;
- We tested the appropriateness of a sample of accounting journals;
- We reviewed the Company's accounting policies for non-compliance with relevant accounting standards;
- We considered significant accounting estimates for evidence of misstatement; and
- We considered the appropriateness of the revenue recognition policies.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements. There are inherent limitations in the audit procedures performed not least due to the following:

- the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve deliberate concealment; and
- the further removed the non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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 auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2022

Use of this 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 auditor's 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.



Mark Hunter FCA (Senior Statutory Auditor)
For and on behalf of TC Group Statutory Auditor

6 Queen Street
Leeds
LS1 2TW

Date: 23 March 2023

NORTHPOINT WELLBEING LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
INCOME FROM:					
Charitable activities	2	6,572,229	1,241,107	7,813,336	6,334,588
Investments	3	8,153	-	8,153	311
Total income		6,580,382	1,241,107	7,821,489	6,334,899
EXPENDITURE ON:					
Charitable activities	4	6,408,985	1,241,107	7,650,092	5,964,807
Total expenditure		6,408,985	1,241,107	7,650,092	5,964,807
Net (losses)/gains on investments	5	(24,353)	-	(24,353)	73,034
Net income		147,044	-	147,044	443,126
Transfers between funds		-	-	-	-
Net movement in funds	16	147,044	-	147,044	443,126
Reconciliation of funds:					
Total funds brought forward	16	2,448,077	-	2,448,077	2,004,951
Total funds carried forward	16	2,595,121	-	2,595,121	2,448,077

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

NORTHPOINT WELLBEING LIMITED
BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	90,412	44,501
Investments	11	10	10
		<u>90,422</u>	<u>44,511</u>
Current assets			
Debtors	12	1,771,947	1,078,551
Investments	13	749,427	653,780
Cash at bank and in hand		5,186,176	4,541,858
		<u>7,707,550</u>	<u>6,274,189</u>
Creditors: amounts falling due within one year	14	(5,202,851)	(3,870,623)
Net current assets		<u>2,504,699</u>	<u>2,403,566</u>
Total assets less current liabilities		<u>2,595,121</u>	<u>2,448,077</u>
Net assets		<u>2,595,121</u>	<u>2,448,077</u>
Charity Funds			
Restricted funds	16	-	-
Unrestricted funds	16	2,595,121	2,448,077
Total charity funds	16	<u>2,595,121</u>	<u>2,448,077</u>

The financial statements were approved and authorised for issue by the Board on 20/03/2023.

Signed on behalf of the Board of Trustees



J Williams
 Chair

The notes on pages 19 to 30 form part of these financial statements.

Company registration number: 03216262

**NORTHPOINT WELLBEING LIMITED
STATEMENT OF CASH FLOWS**

YEAR ENDED 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Cash flow from operating activities	18	858,419	2,097,806
Interest paid		-	-
Net cash flow from operating activities		858,419	2,097,806
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(102,254)	(59,874)
Interest received		8,153	311
Cash paid to acquire investments		(120,000)	(240,000)
Net cash flow used in investing activities		(214,101)	(299,563)
Net increase in cash and cash equivalents		644,318	1,798,243
Cash and cash equivalents at start of period		4,541,858	2,743,615
Cash and cash equivalents at end of period		5,186,176	4,541,858
Cash and cash equivalents consists of:			
Cash at bank and in hand		5,186,176	4,541,858
Cash and cash equivalents at 30 September		5,186,176	4,541,858

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

1 Summary of significant accounting policies

(a) General information and basis of preparation

Northpoint Wellbeing Limited is a registered charity and a company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The Trustees assess whether the use of the going concern assumption is appropriate and whether there are any material uncertainties or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. The accounts have been prepared on the basis that the charity is a going concern.

(c) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

(d) Income recognition (continued)

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from contracts for the supply of services is recognised with the delivery of the contracted service when: the stage of the completion, the costs incurred in delivering the service and the costs to complete the requirements of the contract can all be measured reliably.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes the direct costs incurred on the provision of services to the charitable company's beneficiaries.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(f) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings, they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated entirely to Adult services, as the Young People's services are remote and mobile based, and other overheads have been allocated to each category of charitable expenditure on the basis of staff utilisation.

The analysis of these costs is included in note 4.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Improvements to leasehold property	20% straight line
Fixtures, fittings and equipment	20% straight line
Computer equipment	33% straight line

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2022

(h) Investments

Fixed asset investments represent investments in subsidiaries and are measured at cost less impairment.

Current asset investments represent cash equivalents invested in managed funds. These amounts are held for investment purposes rather than to meet short-term cash commitments as they fall due. Current asset investments are initially recorded at cost and subsequently measured at fair value at each reporting date.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(j) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(k) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

(m) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(n) 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 recognised at transaction value and subsequently measured at their settlement value.

(o) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(p) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

(q) Judgements and key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Measurement of contract income

Certain contracts for the supply of services cover a period spanning the financial reporting date. Income recognition is reviewed on a contract-by-contract basis and an estimate of the value of services provided as a proportion of the total contract value is made at each reporting date. Where income is received in advance of entitlement, the income is deferred. The carrying value of deferred income is detailed in note 14.

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed 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 re-assessed 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.

The carrying value of tangible fixed assets is detailed in note 10 and the useful economic life of each category of fixed asset is set out in the accounting policies, under "Tangible fixed assets", above.

2 Income from charitable activities

	2022 £	2021 £
Adult	3,620,190	3,516,228
Young Person	<u>4,193,146</u>	<u>2,818,360</u>
	<u>7,813,336</u>	<u>6,334,588</u>

Income from charitable activities was £7,813,336 (2021 - £6,334,588) of which £1,241,107 (2021 - £1,323,879) was attributable to restricted and £6,572,229 (2021 - £5,010,709) was attributable to unrestricted funds.

3 Income from investments

	2022 £	2021 £
Interest – deposits	<u>8,153</u>	<u>311</u>
	<u>8,153</u>	<u>311</u>

All income from investments was attributable to unrestricted funds.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

4 Analysis of charitable expenditure

	Adult	Young Person	2022	2021
	£	£	£	£
Direct expenditure	3,211,488	3,682,998	6,894,486	5,577,584
Support costs (analysed below)	458,584	297,022	755,606	387,223
	3,670,072	3,980,020	7,650,092	5,964,807

£1,241,107 (2021 - £1,323,879) of the above costs were attributable to restricted funds. £6,408,985 (2021 - £4,640,928) of the above costs were attributable to unrestricted funds.

Analysis of support costs

	Adult	Young Person	2022	2021
	£	£	£	£
Staff costs	257,105	171,403	428,508	234,506
Premises costs	24,940	-	24,940	19,767
Professional fees	49,778	33,186	82,964	25,914
Office costs	102,986	68,658	171,644	77,180
	434,809	273,247	708,056	357,367
<i><u>Governance costs:</u></i>				
Staff costs	9,495	9,495	18,990	18,086
Audit	4,380	4,380	8,760	8,040
Professional fees	9,900	9,900	19,800	3,730
	23,775	23,775	47,550	29,856
Total support costs	458,584	297,022	755,606	387,223

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

5 Gains/(losses) on investment assets

An unrealised loss of £24,353 (2021 – gain of £73,034) was recorded on the current asset investment managed fund (note 13).

All income from investments was attributable to unrestricted funds.

6 Net income for the year

Net income is stated after charging / (crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	56,343	23,955
Operating lease rentals	37,699	58,032
	<u>37,699</u>	<u>58,032</u>

7 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £8,760 (2021 - £8,040).

8 Trustees' and key management personnel remuneration and expenses

No Trustees during the year received remuneration or were reimbursed expenses (2021 - £Nil).

The total amount of employee benefits (including employer pension contributions) received by key management personnel is £463,271 (2021 - £303,956). The Trust considers its key management personnel comprise of the Trustees and the Senior Management Team.

9 Staff costs and employee benefits

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

	2022	2021
	Number	Number
Administrative staff	12	9
Direct service staff	190	145
	<u>202</u>	<u>154</u>

The total staff costs and employee's benefits was as follows:

	2022	2021
	£	£
Wages and salaries	5,550,046	4,063,112
Social security	535,306	376,346
Defined contribution pension costs	284,605	225,256
	<u>6,369,957</u>	<u>4,664,714</u>

One employee received total employee benefits (excluding employer pension costs) of more than £60,000 (2021 - 1).

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

10 Tangible fixed assets

	Fixtures, fittings & equipment £	Leasehold improvements £	Total £
Cost or valuation:			
At 1 October 2021	219,821	53,706	273,527
Additions	102,254	-	102,254
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 30 September 2022	322,075	53,706	375,781
Depreciation:			
At 1 October 2021	179,905	49,121	229,026
Charge for the year	54,043	2,300	56,343
Eliminated on disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 30 September 2022	233,948	51,421	285,369
Net book value:			
At 30 September 2022	<hr/> 88,127	<hr/> 2,285	<hr/> 90,412
At 30 September 2021	<hr/> 39,916	<hr/> 4,585	<hr/> 44,501

11 Fixed asset investments

Investments held by the Charity amounted to £10 being a 100% investment in the subsidiary Leeds Counselling Limited at cost. The company is incorporated in England and has remained dormant since incorporation.

12 Debtors

	2022 £	2021 £
Trade debtors	1,771,947	1,041,729
Prepayments and accrued income	-	36,822
	<hr/>	<hr/>
	1,771,947	1,078,551

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

13 Current asset investments

Current asset investments amounting to £749,427 (2021 - £653,780) relate to amounts invested in a managed fund in the period. These amounts are accessible on demand and are accordingly classified as current assets.

Total current asset investment movement in the year:

	2022 £	2021 £
Market value brought forward	653,780	340,746
Add: additions to investments at cost	120,000	240,000
Add: net (loss)/ gain on revaluation	<u>(24,353)</u>	<u>73,034</u>
	<u>749,427</u>	<u>653,780</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	131,018	149,404
Other tax and social security	346,192	113,709
Other creditors	43,836	30,641
Accruals and deferred income	<u>4,681,805</u>	<u>3,576,869</u>
	<u>5,202,851</u>	<u>3,870,623</u>

Deferred income

	2022 £	2021 £
Amounts brought forward	3,567,369	3,072,073
Additions during the year	4,724,211	5,817,900
Amounts released to income	<u>(3,648,875)</u>	<u>(5,322,604)</u>
Deferred income as at 30 September 2022	<u>4,642,705</u>	<u>3,567,369</u>

Income has been deferred where it has been received in advance of the provision of services.

15 Leases

Operating leases - lessee

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

	2022 £	2021 £
Not later than one year	30,116	37,699
Later than one and not later than five years	<u>42,957</u>	<u>82,239</u>
	<u>73,073</u>	<u>119,938</u>

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2022

15 Leases (continued)

Operating leases - lessor

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

	2022 £	2021 £
Not later than one year	19,570	-
Later than one and not later than five years	29,649	-
	<u>49,219</u>	<u>-</u>

16 Fund reconciliation

Unrestricted funds

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2022 £
General funds	2,448,077	6,580,382	(6,408,985)	(24,353)	2,595,121
	<u>2,448,077</u>	<u>6,580,382</u>	<u>(6,408,985)</u>	<u>(24,353)</u>	<u>2,595,121</u>

Restricted funds

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2022 £
Supporting Emotional Health and Wellbeing	-	48,276	(48,276)	-	-
Mental Health Support Teams	-	1,069,177	(1,069,177)	-	-
Transition Support	-	90,572	(90,572)	-	-
Trauma pilot	-	33,082	(33,082)	-	-
	<u>-</u>	<u>1,241,107</u>	<u>(1,241,107)</u>	<u>-</u>	<u>-</u>
Total funds	<u>2,448,077</u>	<u>7,821,489</u>	<u>(7,650,092)</u>	<u>(24,353)</u>	<u>2,595,121</u>

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

16 Fund reconciliation (continued)

Comparative information in respect of the preceding period is as follows:

Unrestricted funds

	Balance at 1 October 2020	Income	Expenditure	Gains, losses & Transfers	Balance at 30 September 2021
	£	£	£	£	£
General funds	2,004,951	5,011,020	(4,640,928)	73,034	2,448,077
	2,004,951	5,011,020	(4,640,928)	73,034	2,448,077

Restricted funds

	Balance at 1 October 2020	Income	Expenditure	Gains, losses & Transfers	Balance at 30 September 2021
	£	£	£	£	£
IAPT Waiting list 3	-	430,153	(430,153)	-	-
Trainees	-	13,726	(13,726)	-	-
Supporting Emotional Health and Wellbeing	-	42,958	(42,958)	-	-
Mental Health Support Teams	-	689,772	(689,772)	-	-
Transition Support	-	147,270	(147,270)	-	-
	-	1,323,879	(1,323,879)	-	-
Total funds	2,004,951	6,334,899	(5,964,807)	73,034	2,448,077

a) Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

b) Restricted funds

IAPT Direct Access

This project was funded to support initiatives to allow more IAPT patients to access treatment directly, without the need for a full screening assessment.

IAPT Waiting List Initiatives 1, 2 and 3

Funding was secured for these initiatives to reduce the number of IAPT patients waiting for treatment.

NREC Investments

This funding was secured to invest in non-recurring support staff roles within the IAPT infrastructure.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2022

16 Fund reconciliation (continued)

Newly Qualified Posts

This project was funded to add more qualified staff to the IAPT service delivery team.

Trainee Salaries

This project was funded to recruit and train additional IAPT service delivery staff.

Supporting Emotional Health and Wellbeing

This project was funded by Calderdale Council and Calderdale Youth Justice Service to provide specialist mental health outreach to vulnerable children and young people who struggle to engage with CAMHS.

Transition Support

This project was funded to provide support to staff/parents/students in managing the emotional impact of transition to secondary school.

Trauma pilot

This project is to deliver services for young people experiencing mental health difficulties due to past trauma.

17 Analysis of net assets between funds

Fund balances at 30 September 2022 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	90,422	-	90,422
Cash at bank and in hand	2,753,114	2,433,062	5,186,176
Other current assets	2,521,374	-	2,521,374
Other current liabilities	(2,769,789)	(2,433,062)	(5,202,851)
Total	2,595,121	-	2,595,121

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	44,511	-	44,511
Cash at bank and in hand	2,562,414	1,979,444	4,541,858
Other current assets	1,732,331	-	1,732,331
Other current liabilities	(1,891,179)	(1,979,444)	(3,870,623)
Total	2,448,077	-	2,448,077

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

18 Reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net income for year	147,044	443,126
Interest receivable	(8,153)	(311)
Depreciation and impairment of tangible fixed assets	56,343	23,955
Decrease/(increase) in debtors	(693,396)	1,234,723
Increase in creditors	1,332,228	469,347
Unrealised loss/(gain) on investments	24,353	(73,034)
	<hr/>	<hr/>
Net cash flow from operating activities	858,419	2,097,806

19 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £284,605 (2021 £225,256). At the year-end contributions of £43,836 (2021 - £30,729) were outstanding.

20 Related party transactions

No related party transactions took place during the reporting period.

21 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2022	2021
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	1,771,947	1,041,729
- Accrued income	-	-
	<hr/>	<hr/>
	1,771,947	1,041,729
Equity instruments measured at fair value		
- Current asset investments (note 13)	749,427	653,780
	<hr/>	<hr/>
	749,427	653,780
<i>Financial liabilities</i>		
Measured at amortised cost		
- Trade creditors (note 14)	131,018	149,404
- Other creditors (note 14)	43,836	30,641
- Accruals (note 14)	39,100	9,500
	<hr/>	<hr/>
	213,954	189,545

The total interest income and interest expense for financial assets and financial liabilities that are not measured at fair value was £8,153 (2021 - £311).

NORTHPOINT WELLBEING LIMITED

England & Wales - Charity number 1057908

Accounts

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

FOR

**NORTHPOINT WELLBEING LIMITED
(A company Limited by guarantee)**

REGISTERED COMPANY NUMBER: 03216262

Registered Charity Number: 1057908

**NORTHPOINT WELLBEING LIMITED
FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2021

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**NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

YEAR ENDED 30 SEPTEMBER 2021

REGISTERED CHARITY NAME: Northpoint Wellbeing Limited
A company limited by guarantee

CHARITY NUMBER: 1057908

COMPANY REGISTRATION NUMBER: 03216262

REGISTERED OFFICE: Leeds Bridge House
Hunslet Road
Leeds
LS10 1JN

TRUSTEES: J Heywood (resigned 17th July 2021)
M Day (resigned 20th September 2021)
L Carey
G Nolan
B Etchells (resigned 17th May 2021)
J Williams
F Grossick
P Ball (appointed 18th October 2021)
G Millichamp (appointed 20th September 2021)
C Dada (appointed 15th November 2021)

CHARITY DIRECTOR: J Davis

AUDITOR: Murray Harcourt Limited
Registered Auditors
6 Queen Street
Leeds
LS1 2TW

NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS (continued)

YEAR ENDED 30 SEPTEMBER 2021

BANKERS:

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Modulr Finance
Scale Space White City
58 Wood Lane
London
W12 7RZ

SOLICITORS:

Eversheds LLP
Bridgewater Place
Water Lane
Leeds
LS11 5DR

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their report and the audited financial statements of the charity for the year ended 30 September 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

TRUSTEES OF THE CHARITY

The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Trustee	Role	Date of appointment	Date of Resignation
J Heywood	Chair	18.09.2013	17.07.2021
M Day	Treasurer	17.11.2014	20.09.2021
J Williams	Trustee (Chair from 17.07.2021)	16.07.2018	
L Carey	Trustee	17.11.2014	
G Nolan	Trustee	18.01.2016	
B Etchells	Trustee	21.05.2018	17.05.2021
F Grossick	Trustee	17.07.2019	
G Millichamp	Treasurer	20.09.2021	
P Ball	Trustee	18.10.2021	
C Dada	Trustee	15.11.2021	

MANAGEMENT TEAM

The Senior Management Team who served the charity during the period were as follows:

J Davis	Charity Director
S Smith	Head of Infrastructure
L Oxtoby	Head of Services & Clinical Lead (Adults) to 09.06.2021
H Burleigh	Head of Services & Clinical Lead (Adults) from 31.05.2021
J Evans	Head of Business Development from 21.06.2021
J Hanney	Head of Services (Young People & Families)
H McGlinchey	Head of Services & Clinical Lead (Schools)
A Calvert	Chief Financial Officer
A Cater	Head of Systems and Compliance

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2021

OBJECTIVES AND ACTIVITIES

Objectives

Northpoint Wellbeing's charitable objects are "to preserve and protect good health both mental and physical, in particular but without limiting the foregoing by the provision of a confidential counselling service, and to provide education and training for those involved in counselling".

At Northpoint Wellbeing, we believe that timely access to appropriate support, particularly talking therapy, is an effective way of promoting emotional wellbeing and relieving mental distress, for people of all ages and backgrounds. Our mission is to ensure that a full range of talking therapies is made available to everyone in a timely manner, and that barriers to access for specific groups are reduced.

We deliver therapeutic and preventative services for those experiencing emotional difficulties or distress in Leeds and the surrounding areas. We provide a safe space in which disturbed or difficult emotions can be expressed, contained, and considered.

We deliver services, which help people to:

- Better understand the issues they are experiencing
- Consider choices and solutions open to them
- Take steps towards making changes

The activities of Northpoint Wellbeing are undertaken specifically to ensure the charitable objects meet the public benefit requirement and the Charities Act 2011. We have referred to the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities.

Activities

During the year, Northpoint Wellbeing promoted timely access to appropriate support through the following activities:

- the Leeds Mental Wellbeing Service, formerly known as Leeds IAPT (Improving Access to Psychological Therapies), for NHS patients, delivered as part of a consortium (comprising Leeds Community Healthcare NHS Trust, local charities Community Links and Touchstone, Leeds and York Partnership NHS Trust, Women's Counselling and Therapy Service, and Home Start;
- primary care mental health practitioners based in GP surgeries in Leeds;
- commissioned counselling services for parents & carers of under 5s, in community settings across Leeds, free at point of access;
- services providing therapeutic interventions to targeted pupils and parents in over 170 schools, mostly situated around Leeds but including some schools in York, Doncaster, and Harrogate;
- Calderdale Open Minds, formerly known as the Tier 2 Child & Adolescent Mental Health service (CAMHS);
- the newly founded Calderdale Mental Health Support Team funded by NHS England and Health Education England, delivering therapeutic interventions and support services within a 'whole school approach' across Calderdale schools;
- therapeutic support to men & women who have experienced childhood sexual abuse, through the Mondays@Northpoint and Thursdays@Northpoint projects;
- access to private therapists hosted at our Leeds Bridge House therapy centre; and
- counselling to employees referred by local employers in Leeds.

PUBLIC BENEFIT

In setting objectives and planning the charity's activities, the Trustees have paid due regard to the guidance on public benefit published by the Charity Commission.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2021

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

The year saw a further expansion of the scale and reach of Northpoint Wellbeing Limited's activity, despite the challenges posed by the COVID-19 pandemic. Since the initial lockdown in March 2020, we have ensured we are able to offer a socially-distanced service on all of our contracts. Provision of wellbeing services by digital and other safe means has been achievable without any considerable breaks in continuity; however, the Trustees would like to thank all staff for their efforts in making this possible. We continue to operate virus control measures in our offices and offer face-to-face work where this is requested by funders as essential and considered safe to do so with respect to government guidance and required virus control measures for staff. However, the majority of our services continue to be delivered by socially distanced means, and we expect to continue working in this way for the foreseeable future. Our funding has not been affected at any time on any of our contracts so far and we do not foresee this will change based on current knowledge. Our workforce has not been significantly affected by illness due to COVID-19, but we are aware the mental health impact on staff and beneficiaries has been considerable.

Leeds Mental Wellbeing Service (LMWS), formerly Leeds Improving Access to Psychological Therapies (IAPT) programme

Northpoint Wellbeing has been delivering this service since November 2019, in partnership with Leeds Community Healthcare NHS Trust, and local charities Community Links (Northern) Ltd and Touchstone. The LMWS, like the IAPT service before it, is part of the national initiative to give people with depression and anxiety disorders greater access to "talking therapies" and our contract to deliver this service as part of the consortium is secured until October 2026.

The charity now employs 59 therapists and primary care mental health practitioners to deliver a range of treatment modalities (Cognitive Behavioural Therapy, Counselling for Depression, Dynamic Interpersonal Therapy, and Eye Movement Desensitisation Reprocessing) and mental health support to patients with common mental health problems who are referred through the NHS and community agencies. LMWS is also addressing gaps in mental health support provision for patients who do not benefit from therapy offered through LMWS and who do not meet the threshold for secondary care mental health services.

Northpoint continues to lead on the Employment Advisors in IAPT pilot, which provides embedded employment support within the LMWS.

Primary care mental health practitioners (Leeds)

Northpoint Wellbeing has been working since 2016 with partners in Leeds Clinical Commissioning Group (CCGs) and Leeds & York Partnership NHS Foundation Trust to develop pilot mental health roles in GP surgeries in various areas of the city. Our successful pilot of surgeries in Chapeltown and linked practices in South & East Leeds led to these being commissioned as part of LMWS from November 2019. Our mental health triage work within Leeds Student Medical Practice and in the Chapeltown Primary Care Network continue, with expansion in the year to GP Practices in Beeston, Middleton, Hunslet, Woodsley, Holt Park, Armley and Crossgates.

Counselling for parents of under 5s (Leeds)

Northpoint Wellbeing remains committed to enabling the most disadvantaged in society to benefit from professional counselling. The charity is commissioned by the Early Help Department (Leeds City Council Children's Services) to provide counselling for parents and carers of young children in disadvantaged areas of the city (Armley, Beeston, Bramley, Chapeltown, Farnley, Gipton, Harehills, Hunslet, Meanwood, and Seacroft areas). The service is delivered in Children's Centres in these areas, and the counsellors work closely with Children Centre staff.

Over 620 new clients were offered support throughout the year in the service, with 74% of clients demonstrating levels of clinical symptoms over and above that of the general population.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2021

Counselling for parents of under 5s (Leeds) (continued)

Presenting issues of clients assessed over the past year include:

- depression and low self-esteem 20%
- anxiety 24%
- interpersonal/relationship difficulties, including domestic violence 31%
- bereavement/loss 15%
- past abuse/trauma 10%

Data from CORE IMS shows that around 76% of clients using our services experienced an improvement in and/or recovery from their problems. Perhaps more pertinently, qualitative feedback showed that 94% of parents/carers felt better able to cope with their situation following counselling, while 96% reported that using the service had helped improve their relationships with their children and other family members.

School services

Northpoint Wellbeing was commissioned to offer therapeutic support to pupils and/or parents by the following Leeds schools clusters during the year: EPOSS (Wetherby), Leodis Multi Academy Trust (South Leeds), 2gether (Harehills/Meanwood), ARM (Alwoodley/Roundhay/Moortown), Aireborough, Brigshaw, Rothwell, Otley/Pool/Bramhope, Horsforth, Garforth, Inner East, Inner West (Armley, Wortley and Farnley), Morley/Tingley/Ardsley, Bramley, ESNW (Cookridge and Adel), Seacroft, Pudsey, Temple Newsam Community Partnership, West Oaks Specialist School, Lawnswood School, Headingley and Kirkstall cluster and the Leeds Specialist Inclusive Learning Centre.

Our work in schools is based on offering brief evidence-based therapeutic interventions to pupils and/or their parents. The counselling takes place on school premises for pupils referred with a variety of issues, including bereavement, family breakdown, past abuse, anger management problems, and difficulties at school. Our work also includes mental health practitioners who offer consultations to families where there is uncertainty about the service best placed to support their children.

Our School Therapy Service has supported more than 2,000 children, young people and families during the year, where emotional health problems affected their behaviour, attendance and attainment at school. The support was offered through a range of therapeutic interventions including direct therapy sessions, digital guided self-help programmes and consultation sessions attended by staff, parents and professionals to help support children and young people.

In York, the charity has continued to work with Big Futures Foundation, a local charity, to provide counselling support to 40 children and their families from Tang Hall Primary School, Haxby Road Primary Academy and Hob Moor Primary School in York. In Doncaster the charity has been commissioned by Hayfield High School to provide digital CBT guided self-help programmes to young people and parents, and this work is planned to continue. We have recently started working with Harrogate Grammar School and our provision is expected to expand further following discussions with the Red Kite Learning Trust for the provision of therapy and digital guided self-help programmes into more of their Harrogate schools from September 2022.

Calderdale Open Minds, formerly known as Calderdale Tier 2 CAMHS

Northpoint Wellbeing is commissioned by Calderdale Council and NHS Clinical Commissioning Group to deliver a Tier 2 Child & Adolescent Mental Health service in Calderdale. The charity is also funded to operate a First Point of Contact for all non-crisis CAMHS referrals in the area, to ensure significantly easier and swifter access to treatment for families.

The charity has a team of 18 staff who work in clinical support and outreach roles, plus associated administration and management staff. We work closely with the NHS Tier 3 CAMHS team who treat more severe, enduring, and complex cases. In 2021, the service assessed over 2,150 referrals into CAMHS, and provided direct and digital support to over 800 young people and families.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2021

Calderdale Open Minds, formerly known as Calderdale Tier 2 CAMHS (continued)

The service is working closely with commissioners and Tier 3 colleagues from South West Yorkshire Partnership NHS Foundation Trust to implement a "Thrive" model of service delivery within Calderdale CAMHS, which will introduce a whole system approach to supporting children and young people in the area. The collaboration is now known as the Open Minds Partnership, which is the name young people felt was the best way to describe the service.

Northpoint continues to secure funding to pilot new initiatives. These include a digital CBT programme for young people provided by Silvercloud; a Transition Support Project to support staff/parents/students to manage the emotional impact of transition to secondary school; and funding to provide workshops in schools to help parents understand how to support their child's mental health. We also now employ 2 Children & Young Person's Wellbeing Practitioners (CYWP), as well as 'hosting' trainee CYWPs.

The charity has also played a central role in helping to reduce the waiting times experienced by young people and families who are referred for an assessment for autism.

Mental Health Support Team

A new service consisting of eight Educational Mental Health Practitioner (EMHP) trainees and five clinicians/supervisors was instituted in September 2020 to provide therapeutic interventions, training and other support to schools across Calderdale. The project is funded by NHS England and Health Education England on a permanent basis. We expect the service to expand from thirteen to thirty schools and colleges over the coming year. Our first intake of EMHP trainees are scheduled to complete their qualifications at Northumbria University in January 2022 and a new intake of four more will begin in February 2022.

Leeds Group Therapy

During the year, Northpoint Wellbeing's group therapy service (Leeds Group Therapy) offered ongoing open therapy groups. Run by a qualified group analyst, Northpoint Wellbeing's groups are available to people who want to explore difficulties in their relationships with others.

Mondays@Northpoint and Thursdays@Northpoint

Northpoint continues to support women and men in Leeds who have experienced childhood sexual abuse, in an effort to address some of the gaps in provision. The projects offer clients a confidential space with an experienced therapist, to reflect on their experiences and consider how to move forward in their lives. These services continue on a virtual basis since the COVID lockdown in March 2020.

Private therapy at Leeds Bridge House therapy centre

As part of its service offer, Northpoint Wellbeing acts as a gateway for clients who want to access private therapy services. We have hosted 5 therapists who see clients in private practice at our therapy centre at Leeds Bridge House.

These therapists work independently of Northpoint Wellbeing, and offer a range of therapeutic modalities. Although Northpoint Wellbeing does not oversee the client work of any therapist working in private practice on our premises, the charity ensures that all therapists offering private therapy at Leeds Bridge House are qualified, clinically supervised, members of a relevant professional body, and insured to practise.

Counselling to employees

The charity has continued to offer brief counselling interventions for staff referred by a number of local employers.

Acknowledgements to staff

In all our endeavours, the provision of good quality services is due to the hard work and dedication of the practitioners, the clinical supervisors, and the management and administrative staff. The Trustees wish to acknowledge this, and extend their thanks and gratitude for their efforts and hard work over the period.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2021

FINANCIAL REVIEW

The charity was able to produce a surplus of £443,126 in the year, through the prudent management of resources, and the development of new services and income streams to replace expiring funding streams.

Principal funding sources

The charity's principal funding sources during the period were income from commissioned services.

The Trustees wish to express their gratitude to those individuals and bodies who contributed to extending Northpoint Wellbeing's services. During the year, contract funding was received from Leeds Clinical Commissioning Groups, Leeds City Council, Calderdale Council & Calderdale Clinical Commissioning Group, and several Leeds school "clusters". We also accept donations from private individuals when offered.

Reserves and Investments policy

Northpoint Wellbeing's policy on the required level of reserves is agreed annually by the Board, as an integral part of the organisation's planning, budget and forecast cycle.

The Trustees' policy takes into account:

- Planned activity levels and risks associated with each stream of income and expenditure
- Organisational overhead commitments
- Organisational liquidity requirements
- Resources necessary to finance or develop new service opportunities

The charity maintains reserves such that there are sufficient finances available to support the organisation's basic infrastructure in the event of an unforeseen cessation or significant decline in its funding. The level of reserves held is such that it would allow sufficient time for the charity to find alternative sources of funding for the activities affected, or to wind up those activities in an appropriate timescale making all necessary redundancy and termination payments.

At 30 September 2021, the charity holds £2,448,077 in reserves, which is approximately 4.3 months of budgeted expenditure for the coming year.

The charity's reserves are intended to be used in the event a sudden cessation of contract income, or similar, results in a major shortfall of funds, or for funding new service developments. As such, these funds are not suitable for long-term investment, and the Board of Trustees holds them as cash deposits.

As Northpoint's cash balances are growing the Trustees are mindful of both our ability and social responsibility to invest any free cash balances in suitable short or medium-term investments, the return from which can support our charitable aim of preserving and protecting good health. At the same time, the Trustees aspire to use the cash balances to ensure the growing organisation's infrastructure is adequately supported and gaps in service provision are addressed where feasible. The Board of Trustees considers that the current investment providers deliver the best return on their deposits while maintaining a suitable degree of access to the funds. Invested amounts are limited to only free cash balances and performance reports from providers are monitored quarterly by Trustees.

PLANS FOR FUTURE PERIODS

In the coming year, Northpoint Wellbeing plans to continue its activities in Leeds, Wakefield, York and Calderdale.

In addition, the charity is seeking opportunities to play a part in the transformation of community mental health services for adults and children in our current areas of operation, and to bid for service delivery contracts in the wider Yorkshire region.

Meanwhile Northpoint Wellbeing will retain its commitment to providing high quality interventions for all our clients, supported by strong clinical practice, good training and supervision of staff, and robust management structures, in order to fulfil our charitable mission.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a company limited by guarantee, incorporated on 19 June 1996, and registered as a charity on 9 September 1996. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up, members are obliged to contribute an amount not exceeding £10.

Recruitment and appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must be elected at the next Annual General Meeting.

Clinical and business skills are both well represented on the Board of Trustees. Where particular skills are identified as being necessary, individuals are approached to offer themselves for election to the Board.

Trustee induction and training

New Trustees are invited to meet the Chair and the Charity Director of the charity to familiarise themselves with its work and the context within which it operates. New Trustees are made aware of the obligations of Board members, the charity's future plans and objectives, and the current financial position as set out in the latest published accounts. In addition, they are supplied with the relevant publications from the Charity Commission and a copy of the company's Memorandum and Articles.

Organisational structure

Northpoint Wellbeing Limited's Board of Trustees meets at least quarterly and is responsible for the governance of the charity and overseeing its strategic direction. At present, the Board has seven members from different professional backgrounds:

- an NHS programme manager and pharmacist;
- consultant therapeutic counsellor, supervisor & trainer, and Visiting Lecturer, University of Leeds;
- a chartered accountant and finance director;
- a finance manager and company secretary;
- a retired NHS commissioner;
- an NHS clinical quality lead; and
- a qualified accountant in risk management and internal audit.

The Board has implemented the practice of a three-yearly rotation of Chair, with a new Chair usually taking over at the close of the relevant Annual General Meeting.

A scheme of delegation is in place. The Charity Director, supported by management colleagues, is responsible for ensuring that the charity delivers and performs in line with its objectives, and that the charity is adequately financed in a sustainable manner. The Charity Director is in regular communication with the Chair of the Board of Trustees as events warrant.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2021

Pay policy for senior staff

The Trustees consider the Board of Trustees (who are the Trust's Directors for the purposes of company law), and the senior management team to be the key management personnel of the charity in charge of directing, controlling, running and operating the Trust on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 8 and 20 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. The Board is responsible for setting pay scales, and pay bands are set in reference to market rates.

Wider networks

Northpoint Wellbeing is part of a consortium of provider agencies delivering the Leeds Mental Wellbeing Service, which provides access to psychological therapies to referred NHS patients. The consortium comprises: Community Links (Northern) Ltd, Touchstone-Leeds, and Leeds Community Healthcare NHS Trust. Increasingly the charity is working more closely with two other NHS Trusts: Leeds Partnership NHS Foundation Trust and South West Yorkshire Partnership NHS Foundation Trust.

Northpoint Wellbeing is an accredited service (number 100814) of the British Association for Counselling and Psychotherapy (BACP). As such, selected policies and procedures are audited annually in order to maintain this status, with a full audit every five years.

Major risks

The charity's risk management register has four key areas, with named trustees accountable for each:

- governance
- financial
- operational
- legal and regulatory compliance.

The risk register is reviewed at each Board meeting, and Trustees are satisfied that appropriate systems and procedures are in place, where feasible, to mitigate these risks.

FINANCIAL INSTRUMENTS

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Northpoint Wellbeing Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Directors' Report and Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditors

We, the Directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board



J Williams
Chair

Date: 21/3/2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2021

Opinion

We have audited the financial statements of Northpoint Wellbeing Limited (the 'charitable company') for the year ended 30 September 2021 which comprise the Statement of Financial Activities (Incorporating Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2021, 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; 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 Auditor's 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 original financial statements were 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.

It is not possible to predict with certainty the potential impact of future developments in both the charitable company's trading environment or in the broader economy. Because of this, the above statements should not be interpreted as a guarantee that the charitable company will continue to operate as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2021

Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Trustees' Annual Report. 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.

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 course of 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 Trustees' Annual Report (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2021

Auditor's 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 an auditor's report 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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of the key management personnel of the charitable company on procedures relating to their processes for identifying, evaluating and complying with laws and regulations and for detecting and responding to the risks of fraud;
- obtaining an understanding of the legal and regulatory frameworks applicable to the entity. The most significant considerations identified were the Companies Act 2006, employment tax legislation, employment law, health and safety and regulations specific to the charitable company's operations; and
- discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas:
 - management override of controls; and
 - revenue recognition.

We designed and executed procedures in line with our responsibilities to detect material misstatements in respect of irregularities, including fraud. These procedures, together with the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- We made enquiries of management and reviewed correspondence with the relevant authorities to identify any irregularities or instances of non-compliance with laws and regulations and to identify any irregularities or instances of fraud;
- We tested the appropriateness of a sample of accounting journals;
- We reviewed the Company's accounting policies for non-compliance with relevant accounting standards;
- We considered significant accounting estimates for evidence of misstatement; and
- We considered the appropriateness of the revenue recognition policies.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements. There are inherent limitations in the audit procedures performed not least due to the following:

- the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve deliberate concealment; and
- the further removed the non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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 auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2021

Use of this 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 auditor's 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.



Mark Hunter FCA (Senior Statutory Auditor)
For and on behalf of Murray Harcourt Limited, Statutory Auditor

6 Queen Street
Leeds
LS1 2TW

Date: 24 March 2022

**NORTHPOINT WELLBEING LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 30 SEPTEMBER 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
INCOME FROM:					
Charitable activities	2	5,010,709	1,323,879	6,334,588	5,674,955
Investments	3	311	-	311	6,573
Total income		5,011,020	1,323,879	6,334,899	5,681,528
EXPENDITURE ON:					
Charitable activities	4	4,640,928	1,323,879	5,964,807	5,317,379
Total expenditure		4,640,928	1,323,879	5,964,807	5,317,379
Net gains on investments	5	73,034	-	73,034	40,746
Net income		443,126	-	443,126	404,895
Transfers between funds		-	-	-	-
Net movement in funds	16	443,126	-	443,126	404,895
Reconciliation of funds:					
Total funds brought forward	16	2,004,951	-	2,004,951	1,600,056
Total funds carried forward	16	2,448,077	-	2,448,077	2,004,951

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

**NORTHPOINT WELLBEING LIMITED
BALANCE SHEET**

AS AT 30 SEPTEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	44,501	8,582
Investments	11	10	10
		<u>44,511</u>	<u>8,592</u>
Current assets			
Debtors	12	1,078,551	2,313,274
Investments	13	653,780	340,746
Cash at bank and in hand		4,541,858	2,743,615
		<u>6,274,189</u>	<u>5,397,635</u>
Creditors: amounts falling due within one year	14	(3,870,623)	(3,401,276)
Net current assets		<u>2,403,566</u>	<u>1,996,359</u>
Total assets less current liabilities		<u>2,448,077</u>	<u>2,004,951</u>
Net assets			
Charity Funds		<u>2,448,077</u>	<u>2,004,951</u>
Restricted funds	16	-	-
Unrestricted funds	16	2,448,077	2,004,951
Total charity funds	16	<u>2,448,077</u>	<u>2,004,951</u>

The financial statements were approved and authorised for issue by the Board on 21/3/22.

Signed on behalf of the Board of Trustees



J Williams
Chair

The notes on pages 19 to 30 form part of these financial statements.

Company registration number: 03216262

NORTHPOINT WELLBEING LIMITED
STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2021

	Note	2021 £	2020 £
Cash flow from operating activities	18	2,097,806	682,212
Interest paid		-	-
Net cash flow from operating activities		2,097,806	682,212
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(59,874)	-
Interest received		311	6,573
Cash paid to acquire investments		(240,000)	(170,000)
Net cash flow used in investing activities		(299,563)	(163,427)
Net increase in cash and cash equivalents		1,798,243	518,785
Cash and cash equivalents at start of period		2,743,615	2,224,830
Cash and cash equivalents at end of period		4,541,858	2,743,615
Cash and cash equivalents consists of:			
Cash at bank and in hand		4,541,858	2,743,615
Cash and cash equivalents at 30 September		4,541,858	2,743,615

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

1 Summary of significant accounting policies

(a) General information and basis of preparation

Northpoint Wellbeing Limited is a registered charity and a company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The Trustees assess whether the use of the going concern assumption is appropriate and whether there are any material uncertainties or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. The accounts have been prepared on the basis that the charity is a going concern.

(c) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

(d) Income recognition (continued)

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from contracts for the supply of services is recognised with the delivery of the contracted service when: the stage of the completion, the costs incurred in delivering the service and the costs to complete the requirements of the contract can all be measured reliably.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes the direct costs incurred on the provision of services to the charitable company's beneficiaries.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(f) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated entirely to Adult services, as the Young People's services are remote and mobile based, and other overheads have been allocated to each category of charitable expenditure on the basis of staff utilisation.

The analysis of these costs is included in note 4.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Improvements to leasehold property	20% straight line
Fixtures, fittings and equipment	20% straight line
Computer equipment	33% straight line

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2021

(h) Investments

Fixed asset investments represent investments in subsidiaries and are measured at cost less impairment.

Current asset investments represent cash equivalents invested in managed funds. These amounts are held for investment purposes rather than to meet short-term cash commitments as they fall due. Current asset investments are initially recorded at cost and subsequently measured at fair value at each reporting date.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(j) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(k) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

(m) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(n) 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 recognised at transaction value and subsequently measured at their settlement value.

(o) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(p) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2021

(q) Judgements and key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Measurement of contract income

Certain contracts for the supply of services cover a period spanning the financial reporting date. Income recognition is reviewed on a contract-by-contract basis and an estimate of the value of services provided as a proportion of the total contract value is made at each reporting date. Where income is received in advance of entitlement, the income is deferred. The carrying value of deferred income is detailed in note 14.

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed 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 re-assessed 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.

The carrying value of tangible fixed assets is detailed in note 10 and the useful economic life of each category of fixed asset is set out in the accounting policies, under "Tangible fixed assets", above.

2 Income from charitable activities

	2021 £	2020 £
Adult	3,516,228	3,926,314
Young Person	<u>2,818,360</u>	<u>1,748,641</u>
	<u>6,334,588</u>	<u>5,674,955</u>

Income from charitable activities was £6,334,588 (2020 - £5,674,955) of which £1,323,879 (2020 - £1,224,851) was attributable to restricted and £5,010,709 (2020 - £4,450,104) was attributable to unrestricted funds.

3 Income from investments

	2021 £	2020 £
Interest – deposits	<u>311</u>	<u>6,573</u>
	<u>311</u>	<u>6,573</u>

All income from investments was attributable to unrestricted funds.

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

4 Analysis of charitable expenditure

	Adult	Young Person	2021	2020
	£	£	£	£
Direct expenditure	3,048,368	2,529,216	5,577,584	4,909,112
Support costs (analysed below)	237,255	149,968	387,223	408,267
	3,285,623	2,679,184	5,964,807	5,317,379

£1,323,879 (2020 - £1,224,851) of the above costs were attributable to restricted funds. £4,640,928 (2020 - £4,092,528) of the above costs were attributable to unrestricted funds.

Analysis of support costs

	Adult	Young Person	2021	2020
	£	£	£	£
Staff costs	140,704	93,802	234,506	169,320
Premises costs	19,767	-	19,767	20,784
Professional fees	15,548	10,366	25,914	39,279
Office costs	46,308	30,872	77,180	151,666
	222,327	135,040	357,367	381,049
<i>Governance costs:</i>				
Staff costs	9,043	9,043	18,086	17,224
Audit	4,020	4,020	8,040	7,800
Professional fees	1,865	1,865	3,730	2,194
	14,928	14,928	29,856	27,218
Total support costs	237,255	149,968	387,223	408,267

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

5 Gains/(losses) on investment assets

An unrealised gain of £73,034 (2020 - £40,746) was recorded on the current asset investment managed fund (note 13).

All income from investments was attributable to unrestricted funds.

6 Net income for the year

Net income is stated after charging / (crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	23,955	26,300
Operating lease rentals	<u>58,032</u>	<u>58,881</u>

7 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £8,040 (2020 - £7,800).

8 Trustees' and key management personnel remuneration and expenses

No Trustees during the year received remuneration or were reimbursed expenses (2020 - £Nil).

The total amount of employee benefits (including employer pension contributions) received by key management personnel is £303,956 (2020 - £232,934). The Trust considers its key management personnel comprise of the Trustees and the Senior Management Team.

9 Staff costs and employee benefits

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

	2021 Number	2020 Number
Administrative staff	9	10
Direct service staff	<u>145</u>	<u>109</u>
	<u>154</u>	<u>119</u>

The total staff costs and employee's benefits was as follows:

	2021 £	2020 £
Wages and salaries	4,063,112	3,170,706
Social security	376,346	293,405
Defined contribution pension costs	<u>225,256</u>	<u>249,484</u>
	<u>4,664,714</u>	<u>3,713,595</u>

One employee received total employee benefits (excluding employer pension costs) of more than £60,000 (2020 - none).

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

10 Tangible fixed assets

	Fixtures, fittings & equipment £	Leasehold improvements £	Total £
Cost or valuation:			
At 1 October 2020	159,947	53,706	213,653
Additions	59,874	-	59,874
Disposals	-	-	-
At 30 September 2021	<u>219,821</u>	<u>53,706</u>	<u>273,527</u>
Depreciation:			
At 1 October 2020	158,250	46,821	205,071
Charge for the year	21,655	2,300	23,955
Eliminated on disposals	-	-	-
At 30 September 2021	<u>179,905</u>	<u>49,121</u>	<u>229,026</u>
Net book value:			
At 30 September 2021	<u>39,916</u>	<u>4,585</u>	<u>44,501</u>
At 30 September 2020	<u>1,697</u>	<u>6,885</u>	<u>8,582</u>

11 Fixed asset investments

Investments held by the Charity amounted to £10 being a 100% investment in the subsidiary Leeds Counselling Limited at cost. The company is incorporated in England and has remained dormant since incorporation.

12 Debtors

	2021 £	2020 £
Trade debtors	1,041,729	2,276,630
Prepayments and accrued income	<u>36,822</u>	<u>36,644</u>
	<u>1,078,551</u>	<u>2,313,274</u>

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

13 Current asset investments

Current asset investments amounting to £653,780 (2020 - £340,746) relate to amounts invested in a managed fund in the period. These amounts are accessible on demand and are accordingly classified as current assets.

Total current asset investment movement in the year:

	2021 £	2020 £
Market value brought forward	340,746	130,000
Add: additions to investments at cost	240,000	170,000
Add: net gain on revaluation	73,034	40,746
	<u>653,780</u>	<u>340,746</u>

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	149,404	208,707
Other tax and social security	113,709	86,238
Other creditors	30,641	195
Accruals and deferred income	3,576,869	3,106,136
	<u>3,870,623</u>	<u>3,401,276</u>

Deferred income

	2021 £	2020 £
Amounts brought forward	3,072,073	1,326,973
Additions during the year	5,817,900	2,456,695
Amounts released to income	(5,322,604)	(711,595)
	<u>3,567,369</u>	<u>3,072,073</u>

Income has been deferred where it has been received in advance of the provision of services.

15 Leases

Operating leases - lessee

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

	2021 £	2020 £
Not later than one year	37,699	32,366
Later than one and not later than five years	82,239	42,938
	<u>119,938</u>	<u>75,304</u>

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

16 Fund reconciliation

Unrestricted funds

	Balance at 1 October 2020 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2021 £
General funds	2,004,951	5,011,020	(4,640,928)	73,034	2,448,077
	2,004,951	5,011,020	(4,640,928)	73,034	2,448,077

Restricted funds

	Balance at 1 October 2020 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2021 £
IAPT Waiting list 3	-	430,153	(430,153)	-	-
Trainees	-	13,726	(13,726)	-	-
Supporting Emotional Health and Wellbeing	-	42,958	(42,958)	-	-
Mental Health Support Teams	-	689,772	(689,722)	-	-
Transition Support	-	147,270	(147,270)	-	-
	-	1,323,879	(1,323,879)	-	-
Total funds	2,004,951	6,334,899	(5,964,807)	73,034	2,448,077

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

16 Fund reconciliation (continued)

Comparative information in respect of the preceding period is as follows:

Unrestricted funds

	Balance at 1 October 2019	Income	Expenditure	Gains, losses & Transfers	Balance at 30 September 2020
	£	£	£	£	£
General funds	1,600,056	4,456,677	(4,092,528)	40,746	2,004,951
	1,600,056	4,456,677	(4,092,528)	40,746	2,004,951

Restricted funds

	Balance at 1 October 2019	Income	Expenditure	Gains, losses & Transfers	Balance at 30 September 2020
	£	£	£	£	£
IAPT Direct Access	-	17,455	(17,455)	-	-
IAPT Waiting list 1	-	48,554	(48,554)	-	-
IAPT Waiting list 2	-	176,744	(176,744)	-	-
IAPT Waiting list 3	-	634,759	(634,759)	-	-
NREC Investments	-	12,791	(12,791)	-	-
Newly qualified posts	-	7,333	(7,333)	-	-
Trainees	-	118,948	(118,948)	-	-
Supporting Emotional Health and Wellbeing Transition Support	-	38,500	(38,500)	-	-
	-	169,767	(169,767)	-	-
	-	1,224,851	(1,224,851)	-	-
Total funds	1,600,056	5,681,528	(5,317,379)	40,746	2,004,951

a) Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

b) Restricted funds

IAPT Direct Access

This project was funded to support initiatives to allow more IAPT patients to access treatment directly, without the need for a full screening assessment.

IAPT Waiting List Initiatives 1, 2 and 3

Funding was secured for these initiatives to reduce the number of IAPT patients waiting for treatment.

NREC Investments

This funding was secured to invest in non-recurring support staff roles within the IAPT infrastructure.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2021

16 Fund reconciliation (continued)

Newly Qualified Posts

This project was funded to add more qualified staff to the IAPT service delivery team.

Trainee Salaries

This project was funded to recruit and train additional IAPT service delivery staff.

Supporting Emotional Health and Wellbeing

This project was funded by Calderdale Council and Calderdale Youth Justice Service to provide specialist mental health outreach to vulnerable children and young people who struggle to engage with CAMHS.

Transition Support

This project was funded to provide support to staff/parents/students in managing the emotional impact of transition to secondary school.

17 Analysis of net assets between funds

Fund balances at 30 September 2021 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	44,511	-	44,511
Cash at bank and in hand	2,562,414	1,979,444	4,541,858
Other current assets	1,732,331	-	1,732,331
Other current liabilities	(1,891,179)	(1,979,444)	(3,870,623)
Total	2,448,077	-	2,448,077

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	8,592	-	8,592
Cash at bank and in hand	1,016,490	1,727,125	2,743,615
Other current assets	2,654,020	-	2,654,020
Other current liabilities	(1,674,151)	(1,727,125)	(3,401,276)
Total	2,004,951	-	2,004,951

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

18 Reconciliation of net income to net cash flow from operating activities

	2021	2020
	£	£
Net income for year	443,126	404,895
Interest receivable	(311)	(6,573)
Depreciation and impairment of tangible fixed assets	23,955	26,300
Decrease/(increase) in debtors	1,234,723	(1,525,988)
Increase in creditors	469,347	1,824,324
Unrealised gain on investments	(73,034)	(40,746)
	<u>2,097,806</u>	<u>682,212</u>

19 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £225,256 (2020 - £249,484). At the year-end contributions of £30,729 (2020 - £Nil) were outstanding.

20 Related party transactions

No related party transactions took place during the reporting period.

21 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2021	2020
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	1,041,729	2,276,630
- Accrued income	-	-
	<u>1,041,729</u>	<u>2,276,630</u>
Equity instruments measured at fair value		
- Current asset investments (note 13)	653,780	340,746
	<u>653,780</u>	<u>340,746</u>
<i>Financial liabilities</i>		
Measured at amortised cost		
- Trade creditors (note 14)	149,404	208,707
- Other creditors (note 14)	30,641	195
- Accruals (note 14)	9,500	34,063
	<u>189,545</u>	<u>242,965</u>

The total interest income and interest expense for financial assets and financial liabilities that are not measured at fair value was £311 (2020 - £6,753).

NORTHPOINT WELLBEING LIMITED

England & Wales - Charity number 1057908

Accounts

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

FOR

**NORTHPOINT WELLBEING LIMITED
(A company Limited by guarantee)**

REGISTERED COMPANY NUMBER: 03216262

Registered Charity Number: 1057908

**NORTHPOINT WELLBEING LIMITED
FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2020

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**NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

YEAR ENDED 30 SEPTEMBER 2020

REGISTERED CHARITY NAME: Northpoint Wellbeing Limited
A company limited by guarantee

CHARITY NUMBER: 1057908

COMPANY REGISTRATION NUMBER: 03216262

REGISTERED OFFICE: Leeds Bridge House
Hunslet Road
Leeds
LS10 1JN

TRUSTEES: J Heywood (Chair)
M Day (Treasurer)
L Carey
G Nolan
B Etchells
J Williams
F Grossick

CHARITY DIRECTOR: J Davis

AUDITOR: Murray Harcourt Limited
Registered Auditors
6 Queen Street
Leeds
LS1 2TW

**NORTHPOINT WELLBEING LIMITED
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS (continued)**

YEAR ENDED 30 SEPTEMBER 2020

BANKERS:

HSBC Bank Plc
PO Box 105
33 Park Row
Leeds
LS1 1LD

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

SOLICITORS:

Eversheds LLP
Bridgewater Place
Water Lane
Leeds
LS11 5DR

NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)

YEAR ENDED 30 SEPTEMBER 2020

The Trustees present their report and the audited financial statements of the charity for the year ended 30 September 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

TRUSTEES OF THE CHARITY

The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Trustee	Role	Date of appointment
J Heywood	Chair	18.09.2013
M Day	Treasurer	17.11.2014
J Williams	Trustee	16.07.2018
L Carey	Trustee	17.11.2014
G Nolan	Trustee	18.01.2016
B Etchells	Trustee	21.05.2018
F Grossick	Trustee	17.07.2019

MANAGEMENT TEAM

The Senior Management Team who served the charity during the period were as follows:

J Davis	Charity Director
S Smith	Head of Infrastructure
L Oxtoby	Head of Services & Clinical Lead (Adults)
J Hanney	Head of Services (Young People & Families)
A Calvert	Chief Financial Officer
A Cater	Head of Systems and Compliance

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2020

OBJECTIVES AND ACTIVITIES

Objectives

Northpoint Wellbeing's charitable objects are "to preserve and protect good health both mental and physical, in particular but without limiting the foregoing by the provision of a confidential counselling service, and to provide education and training for those involved in counselling".

At Northpoint Wellbeing, we believe that timely access to appropriate support, particularly talking therapy, is an effective way of promoting emotional wellbeing and relieving mental distress, for people of all ages and backgrounds. Our mission is to ensure that a full range of talking therapies is made available to everyone in a timely manner, and that barriers to access for specific groups are reduced.

We deliver therapeutic and preventative services for those experiencing emotional difficulties or distress in Leeds and the surrounding areas. We provide a safe space in which disturbed or difficult emotions can be expressed, contained, and considered.

We deliver services, which help people to:

- Better understand the issues they are experiencing
- Consider choices and solutions open to them
- Take steps towards making changes

The activities of Northpoint Wellbeing are undertaken specifically to ensure the charitable objects meet the public benefit requirement and the Charities Act 2011. We have referred to the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities.

Activities

During the year, Northpoint Wellbeing promoted timely access to appropriate support through the following activities:

- the Leeds Mental Wellbeing Service, formerly known as Leeds IAPT (Improving Access to Psychological Therapies), for NHS patients, delivered as part of a consortium (comprising Leeds Community Healthcare NHS Trust, local charities Community Links and Touchstone, Leeds and York Partnership NHS Trust, Women's Counselling and Therapy Service, and Home Start;
- primary care mental health practitioners based in GP surgeries in Leeds;
- commissioned counselling services for parents & carers of under 5s, in community settings across Leeds, free at point of access;
- services providing therapeutic interventions to targeted pupils and parents in over 170 schools, mostly situated around Leeds but including three schools in York and one in Doncaster;
- Calderdale Open Minds, formerly known as the Tier 2 Child & Adolescent Mental Health service (CAMHS);
- the newly founded Calderdale Mental Health Support Team funded by NHS England and Health Education England, delivering therapeutic interventions and support services within a 'whole school approach' across thirteen Calderdale schools;
- low-cost group therapy, through Leeds Group Therapy;
- therapeutic support to men & women who have experienced childhood sexual abuse, through the Mondays@Northpoint and Thursdays@Northpoint projects;
- access to private therapists hosted at our Leeds Bridge House therapy centre; and
- counselling to employees referred by local employers in Leeds.

PUBLIC BENEFIT

In setting objectives and planning the charity's activities, the Trustees have paid due regard to the guidance on public benefit published by the Charity Commission.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2020

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

The year saw a further expansion of the scale and reach of Northpoint Wellbeing Limited's activity, despite the challenges posed by the COVID-19 pandemic. During March 2020 in accordance with government guidance and in consultation with our funders, we closed our premises and all staff moved to working from home. During this time, we began to transition to a socially-distanced service on all of our contracts. Moving to provision of wellbeing services by digital and other safe means has been achievable without any considerable breaks in continuity; however, the Trustees would like to thank all staff for their efforts in making this transition as seamless as possible. We also implemented virus control measures in our offices. Once lockdown was lifted, we began to offer face-to-face work again where this was requested by funders as essential and considered safe to do so with respect to government guidance and required virus control measures for staff. However, the majority of our services continue to be delivered by socially distanced means, and we expect to continue working in this way for the foreseeable future. Our funding has not been affected at any time on any of our contracts so far and we do not foresee this will change based on current knowledge. Our workforce has not been significantly affected by illness due to COVID-19, but we are aware the mental health impact on staff and beneficiaries has been considerable.

Leeds Mental Wellbeing Service (LMWS), formerly Leeds Improving Access to Psychological Therapies (IAPT) programme

Northpoint Wellbeing has been delivering this service since November 2019, in partnership with Leeds Community Healthcare NHS Trust, and local charities Community Links (Northern) Ltd and Touchstone. The LMWS, like the IAPT service before it, is part of the national initiative to give people with depression and anxiety disorders greater access to "talking therapies" and our contract to deliver this service as part of the consortium is secured until October 2026.

The charity now employs 58 therapists and primary care mental health practitioners to deliver a range of treatment modalities (Cognitive Behavioural Therapy, Counselling for Depression, Dynamic Interpersonal Therapy, and Eye Movement Desensitisation Reprocessing) and mental health support to patients with common mental health problems who are referred through the NHS and community agencies. LMWS is also addressing gaps in mental health support provision for patients who do not benefit from therapy offered through LMWS and who do not meet the threshold for secondary care mental health services.

Northpoint continues to lead on the Employment Advisors in IAPT pilot, which provides embedded employment support within the LMWS.

Primary care mental health practitioners (Leeds)

Northpoint Wellbeing has been working since 2016 with partners in Leeds Clinical Commissioning Group (CCGs) and Leeds & York Partnership NHS Foundation Trust to develop pilot mental health roles in GP surgeries in various areas of the city. Our successful pilot of surgeries in Chapeltown and linked practices in South & East Leeds led to these being commissioned as part of LMWS from November 2019. Our mental health triage work within Leeds Student Medical Practice and in the Chapeltown Primary Care Network continue.

Counselling for parents of under 5s (Leeds)

Northpoint Wellbeing remains committed to enabling the most disadvantaged in society to benefit from professional counselling. The charity is commissioned by the Early Help Department (Leeds City Council Children's Services) to provide counselling for parents and carers of young children in disadvantaged areas of the city (Armley, Beeston, Bramley, Chapeltown, Farnley, Gipton, Harehills, Hunslet, Meanwood, and Seacroft areas). The service is delivered in Children's Centres in these areas, and the counsellors work closely with Children Centre staff.

Over 570 new clients were offered support throughout the year in the service, with 72% of clients demonstrating levels of clinical symptoms over and above that of the general population.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2020

Counselling for parents of under 5s (Leeds) (continued)

Presenting issues of clients assessed over the past year include:

- depression and low self-esteem 22%
- anxiety 22%
- interpersonal/relationship difficulties, including domestic violence 29%
- bereavement/loss 14%
- past abuse/trauma 13%

Data from CORE IMS shows that around 76% of clients using our services experienced an improvement in and/or recovery from their problems. Perhaps more pertinently, qualitative feedback showed that 92% of parents/carers felt better able to cope with their situation following counselling, while 94% reported that using the service had helped improve their relationships with their children and other family members.

School services

Northpoint Wellbeing was commissioned to offer therapeutic support to pupils and/or parents by the following Leeds schools clusters during the year: EPOSS (Wetherby), Leodis Multi Academy Trust (South Leeds), 2gether (Harehills/Meanwood), ARM (Alwoodley/Roundhay/Moortown), Aireborough, Brigshaw, Rothwell, Otley/Pool/Bramhope, Horsforth, Garforth, Inner East, Inner West (Armley, Wortley and Farnley), Morley/Tingley/Ardsley, Bramley, ESNW (Cookridge and Adel), Seacroft, Pudsey, and Temple Newsam Community Partnership.

Our work in schools is based on offering brief evidence-based therapeutic interventions to pupils and/or their parents. The counselling takes place on school premises for pupils referred with a variety of issues, including bereavement, family breakdown, past abuse, anger management problems, and difficulties at school. Our work also includes mental health practitioners who offer consultations to families where there is uncertainty about the service best placed to support their children.

Our School Therapy Service has supported more than 2,000 children, young people and families during the year, where emotional health problems affected their behaviour, attendance and attainment at school. The support was offered through a range of therapeutic interventions including direct therapy sessions, digital guided self-help programmes and consultation sessions attended by staff, parents and professionals to help support children and young people. Last year 98% of pupils who attended therapy sessions said it helped with their emotional health. 100% of those that attended said the service was helpful and they were treated well.

In York, the charity has continued to work with Big Futures Foundation, a local charity, to provide counselling support to 40 children and their families from Tang Hall Primary School, Haxby Road Primary Academy and Hob Moor Primary School in York. In Doncaster the charity has been commissioned by Hayfield High School to provide digital CBT guided self-help programmes to young people and parents, and this work is planned to continue.

Calderdale Open Minds, formerly known as Calderdale Tier 2 CAMHS

Northpoint Wellbeing is commissioned by Calderdale Council and NHS Clinical Commissioning Group to deliver a Tier 2 Child & Adolescent Mental Health service in Calderdale. The charity is also funded to operate a First Point of Contact for all non-crisis CAMHS referrals in the area, to ensure significantly easier and swifter access to treatment for families.

The charity has a team of 14 therapeutic practitioners, plus associated administration and management staff. We work closely with the NHS Tier 3 CAMHS team who treat more severe, enduring, and complex cases. In 2020, the service assessed over 1850 referrals into CAMHS, and provided direct support to over 650 young people and families.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2020

Calderdale Open Minds, formerly known as Calderdale Tier 2 CAMHS (continued)

The service is working closely with commissioners and Tier 3 colleagues from South West Yorkshire Partnership NHS Foundation Trust to implement a "Thrive" model of service delivery within Calderdale CAMHS, which will introduce a whole system approach to supporting children and young people in the area. The collaboration is now known as the Open Minds Partnership, which is the name young people felt was the best way to describe the service.

Northpoint continues to secure funding to pilot new initiatives. These include a digital CBT programme for young people provided by Silvercloud; a Transition Support Project to support staff/parents/students to manage the emotional impact of transition to secondary school; and funding to provide workshops in schools to help parents understand how to support their child's mental health. We also now employ a Children & Young Person's Wellbeing Practitioner (CYWP), as well as 'hosting' trainee CYWPs.

The charity has also played a central role in helping to reduce the waiting times experienced by young people and families who are referred for an assessment for autism.

Mental Health Support Team

A new service consisting of eight Educational Mental Health Practitioner (EMHP) trainees and five clinicians/supervisors was instituted in September 2020 to provide therapeutic interventions, training and other support to schools across Calderdale. The project is funded by NHS England and Health Education England on a permanent basis. We expect the service to expand from thirteen to twenty schools and colleges over the coming year. The EMHP trainees are scheduled to complete their qualifications at Northumbria University in October 2021.

Leeds Group Therapy

During the year, Northpoint Wellbeing's group therapy service (Leeds Group Therapy) offered ongoing open therapy groups. Run by a qualified group analyst, Northpoint Wellbeing's groups are available to people who want to explore difficulties in their relationships with others.

Mondays@Northpoint and Thursdays@Northpoint

Northpoint continues to support women and men in Leeds who have experienced childhood sexual abuse, in an effort to address some of the gaps in provision. The projects offer clients a confidential space with an experienced therapist, to reflect on their experiences and consider how to move forward in their lives. These services have continued on a virtual basis since the COVID lockdown in March 2020.

Private therapy at Leeds Bridge House therapy centre

As part of its service offer, Northpoint Wellbeing acts as a gateway for clients who want to access private therapy services. We have hosted 5 therapists who see clients in private practice at our therapy centre at Leeds Bridge House.

These therapists work independently of Northpoint Wellbeing, and offer a range of therapeutic modalities. Although Northpoint Wellbeing does not oversee the client work of any therapist working in private practice on our premises, the charity ensures that all therapists offering private therapy at Leeds Bridge House are qualified, clinically supervised, members of a relevant professional body, and insured to practise.

Counselling to employees

The charity has continued to offer brief counselling interventions for staff referred by a number of local employers.

Acknowledgements to staff

In all our endeavours, the provision of good quality services is due to the hard work and dedication of the practitioners, the clinical supervisors, and the management and administrative staff. The Trustees wish to acknowledge this, and extend their thanks and gratitude for their efforts and hard work over the period.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2020

FINANCIAL REVIEW

The charity was able to produce a surplus of £404,895 in the year, through the prudent management of resources, and the development of new services and income streams to replace expiring funding streams.

Principal funding sources

The charity's principal funding sources during the period were income from commissioned services.

The Trustees wish to express their gratitude to those individuals and bodies who contributed to extending Northpoint Wellbeing's services. During the year, contract funding was received from Leeds Clinical Commissioning Groups, Leeds City Council, Calderdale Council & Calderdale Clinical Commissioning Group, and several Leeds school "clusters". There were also donations from private individuals.

Reserves and Investments policy

Northpoint Wellbeing's policy on the required level of reserves is agreed annually by the Board, as an integral part of the organisation's planning, budget and forecast cycle.

The Trustees' policy takes into account:

- Planned activity levels and risks associated with each stream of income and expenditure
- Organisational overhead commitments
- Organisational liquidity requirements
- Resources necessary to finance or develop new service opportunities

The charity maintains reserves such that there are sufficient finances available to support the organisation's basic infrastructure in the event of an unforeseen cessation or significant decline in its funding. The level of reserves held is such that it would allow sufficient time for the charity to find alternative sources of funding for the activities affected, or to wind up those activities in an appropriate timescale making all necessary redundancy and termination payments.

At 30 September 2020, the charity holds £2,004,951 in reserves, which is approximately 4.4 months of budgeted expenditure for the coming year.

The charity's reserves are intended to be used in the event a sudden cessation of contract income, or similar, results in a major shortfall of funds, or for funding new service developments. As such, these funds are not suitable for long-term investment, and the Board of Trustees holds them as cash deposits.

As Northpoint's cash balances are growing the Trustees are mindful of both our ability and social responsibility to invest any free cash balances in suitable short or medium-term investments, the return from which can support our charitable aim of preserving and protecting good health. At the same time, the Trustees aspire to use the cash balances to ensure the growing organisation's infrastructure is adequately supported and gaps in service provision are addressed where feasible. The Board of Trustees considers that the current investment providers deliver the best return on their deposits while maintaining a suitable degree of access to the funds. Invested amounts are limited to only free cash balances and performance reports from providers are monitored quarterly by Trustees.

PLANS FOR FUTURE PERIODS

In the coming year, Northpoint Wellbeing plans to continue its activities in Leeds, Wakefield, York and Calderdale.

In addition, the charity is seeking opportunities to play a part in the transformation of community mental health services for adults and children in our current areas of operation, and to bid for service delivery contracts in the wider Yorkshire region.

Meanwhile Northpoint Wellbeing will retain its commitment to providing high quality interventions for all our clients, supported by strong clinical practice, good training and supervision of staff, and robust management structures, in order to fulfil our charitable mission.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a company limited by guarantee, incorporated on 19 June 1996, and registered as a charity on 9 September 1996. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up, members are obliged to contribute an amount not exceeding £10.

Recruitment and appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must be elected at the next Annual General Meeting.

Clinical and business skills are both well represented on the Board of Trustees. Where particular skills are identified as being necessary, individuals are approached to offer themselves for election to the Board.

Trustee induction and training

New Trustees are invited to meet the Chair and the Charity Director of the charity to familiarise themselves with its work and the context within which it operates. New Trustees are made aware of the obligations of Board members, the charity's future plans and objectives, and the current financial position as set out in the latest published accounts. In addition, they are supplied with the relevant publications from the Charity Commission and a copy of the company's Memorandum and Articles.

Organisational structure

Northpoint Wellbeing Limited's Board of Trustees meets at least quarterly and is responsible for the governance of the charity and overseeing its strategic direction. At present, the Board has seven members from different professional backgrounds:

- retired NHS manager and counsellor & clinical supervisor in private practice;
- consultant therapeutic counsellor, supervisor & trainer, and Visiting Lecturer, University of Leeds;
- a retired chartered management accountant and finance director;
- a finance manager and company secretary;
- a retired NHS commissioner,
- a National Clinical Quality Lead at NHS England; and
- a freelance strategic planner and facilitator.

The Board has implemented the practice of a three-yearly rotation of Chair, with a new Chair usually taking over at the close of the relevant Annual General Meeting.

A scheme of delegation is in place. The Charity Director, supported by management colleagues, is responsible for ensuring that the charity delivers and performs in line with its objectives, and that the charity is adequately financed in a sustainable manner. The Charity Director is in regular communication with the Chair of the Board of Trustees as events warrant.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2020

Pay policy for senior staff

The Trustees consider the Board of Trustees (who are the Trust's Directors for the purposes of company law), and the senior management team to be the key management personnel of the charity in charge of directing, controlling, running and operating the Trust on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 9 and 21 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. The Board is responsible for setting pay scales, and pay bands are set in reference to market rates.

Wider networks

Northpoint Wellbeing is part of a consortium of provider agencies delivering the Leeds Mental Wellbeing Service, which provides access to psychological therapies to referred NHS patients. The consortium comprises: Community Links (Northern) Ltd, Touchstone-Leeds, and Leeds Community Healthcare NHS Trust. Increasingly the charity is working more closely with two other NHS Trusts: Leeds Partnership NHS Foundation Trust and South West Yorkshire Partnership NHS Foundation Trust.

Northpoint Wellbeing is an accredited service (number 100814) of the British Association for Counselling and Psychotherapy (BACP). As such, selected policies and procedures are audited annually in order to maintain this status, with a full audit every five years.

Major risks

The charity's risk management register has four key areas, with named trustees accountable for each:

- governance
- financial
- operational
- legal and regulatory compliance.

The risk register is reviewed at each Board meeting, and Trustees are satisfied that appropriate systems and procedures are in place, where feasible, to mitigate these risks.

FINANCIAL INSTRUMENTS

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

**NORTHPOINT WELLBEING LIMITED
TRUSTEES' ANNUAL REPORT
(Including Directors' Report and Strategic Report)**

YEAR ENDED 30 SEPTEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Northpoint Wellbeing Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Directors' Report and Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditors

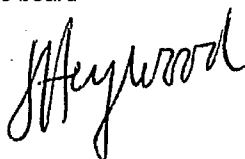
We, the Directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board

J Heywood
Chair



Date:.....15th March 2021.....

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED

YEAR ENDED 30 SEPTEMBER 2020

Opinion

We have audited the financial statements of Northpoint Wellbeing Limited (the 'charitable company') for the year ended 30 September 2020 which comprise the Statement of Financial Activities (Incorporating Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2020, 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; 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 Auditor's 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, it is not possible to predict with certainty the potential impact of future developments in both the charitable company's trading environment or in the broader economy. Because of this, the above statements should not be interpreted as a guarantee that the charitable company will continue to operate as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED (continued)

YEAR ENDED 30 SEPTEMBER 2020

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 Trustees' Annual Report (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHPOINT WELLBEING LIMITED (continued)

YEAR ENDED 30 SEPTEMBER 2020

Auditor's 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 an auditor's report 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.

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 auditor's report.

Use of this 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 auditor's 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.



Mark Hunter FCA (Senior Statutory Auditor)
For and on behalf of Murray Harcourt Limited, Statutory Auditor

6 Queen Street
Leeds
LS1 2TW

Date:..... 22 March 2021

**NORTHPOINT WELLBEING LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 30 SEPTEMBER 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
INCOME FROM:					
Donations and legacies	2	-	-	-	4,304
Charitable activities	3	4,450,104	1,224,851	5,674,955	4,463,726
Investments	4	6,573	-	6,573	11,419
Total income		<u>4,456,677</u>	<u>1,224,851</u>	<u>5,681,528</u>	<u>4,479,449</u>
EXPENDITURE ON:					
Charitable activities	5	4,092,528	1,224,851	5,317,379	4,167,845
Total expenditure		<u>4,092,528</u>	<u>1,224,851</u>	<u>5,317,379</u>	<u>4,167,845</u>
Net gains on investments	6	40,746	-	40,746	-
Net income		<u>404,895</u>	<u>-</u>	<u>404,895</u>	<u>311,604</u>
Transfers between funds		-	-	-	-
Net movement in funds	17	<u>404,895</u>	<u>-</u>	<u>404,895</u>	<u>311,604</u>
Reconciliation of funds:					
Total funds brought forward	17	1,600,056	-	1,600,056	1,288,452
Total funds carried forward	17	<u>2,004,951</u>	<u>-</u>	<u>2,004,951</u>	<u>1,600,056</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

**NORTHPOINT WELLBEING LIMITED
BALANCE SHEET**

AS AT 30 SEPTEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	8,582	34,882
Investments	12	10	10
		<u>8,592</u>	<u>34,892</u>
Current assets			
Debtors	13	2,313,274	787,286
Investments	14	340,746	130,000
Cash at bank and in hand		2,743,615	2,224,830
		<u>5,397,635</u>	<u>3,142,116</u>
Creditors: amounts falling due within one year	15	<u>(3,401,276)</u>	<u>(1,576,952)</u>
Net current assets		<u>1,996,359</u>	<u>1,565,164</u>
Total assets less current liabilities		<u>2,004,951</u>	<u>1,600,056</u>
Net assets		<u>2,004,951</u>	<u>1,600,056</u>
Charity Funds			
Restricted funds	17	-	-
Unrestricted funds	17	2,004,951	1,600,056
		<u>2,004,951</u>	<u>1,600,056</u>
Total charity funds	17	<u>2,004,951</u>	<u>1,600,056</u>

The financial statements were approved and authorised for issue by the Board on ...15th March 2021

Signed on behalf of the Board of Trustees

J Heywood
Chair



The notes on pages 18 to 29 form part of these financial statements.

Company registration number: 03216262

**NORTHPOINT WELLBEING LIMITED
STATEMENT OF CASH FLOWS**

YEAR ENDED 30 SEPTEMBER 2020

	Note	2020 £	2019 £
Cash flow from operating activities	19	682,212	500,920
Interest paid		-	-
Net cash flow from operating activities		682,212	500,920
Cash flow from investing activities			
Payments to acquire tangible fixed assets		-	-
Interest received		6,573	11,419
Cash paid to acquire investments		(170,000)	(130,000)
Net cash flow used in investing activities		(163,427)	(118,581)
Net increase in cash and cash equivalents		518,785	382,339
Cash and cash equivalents at start of period		2,224,830	1,842,491
Cash and cash equivalents at end of period		2,743,615	2,224,830
Cash and cash equivalents consists of:			
Cash at bank and in hand		2,743,615	2,224,830
Cash and cash equivalents at 30 September		2,743,615	2,224,830

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2020

1 Summary of significant accounting policies

(a) General information and basis of preparation

Northpoint Wellbeing Limited is a registered charity and a company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The Trustees assess whether the use of the going concern assumption is appropriate and whether there are any material uncertainties or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. The accounts have been prepared on the basis that the charity is a going concern.

(c) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2020

(d) Income recognition (continued)

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from contracts for the supply of services is recognised with the delivery of the contracted service when: the stage of the completion, the costs incurred in delivering the service and the costs to complete the requirements of the contract can all be measured reliably.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes the direct costs incurred on the provision of services to the charitable company's beneficiaries.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(f) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated entirely to Adult services, as the Young People's services are remote and mobile based, and other overheads have been allocated to each category of charitable expenditure on the basis of staff utilisation.

The analysis of these costs is included in note 5.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Improvements to leasehold property	20% straight line
Fixtures, fittings and equipment	20% straight line

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2020

(h) Investments

Fixed asset investments represent investments in subsidiaries and are measured at cost less impairment.

Current asset investments represent cash equivalents invested in managed funds. These amounts are held for investment purposes rather than to meet short-term cash commitments as they fall due. Current asset investments are initially recorded at cost and subsequently measured at fair value at each reporting date.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(j) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(k) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

(m) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(n) 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 recognised at transaction value and subsequently measured at their settlement value.

(o) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(p) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2020

(q) Judgements and key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Measurement of contract income

Certain contracts for the supply of services cover a period spanning the financial reporting date. Income recognition is reviewed on a contract-by-contract basis and an estimate of the value of services provided as a proportion of the total contract value is made at each reporting date. Where income is received in advance of entitlement, the income is deferred. The carrying value of deferred income is detailed in note 15.

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed 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 re-assessed 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.

The carrying value of tangible fixed assets is detailed in note 11 and the useful economic life of each category of fixed asset is set out in the accounting policies, under "Tangible fixed assets", above.

2 Income from donations and legacies

	2020 £	2019 £
Other	-	4,304
	<u>-</u>	<u>4,304</u>

All income from donations and legacies in the current and preceding year was attributable to unrestricted funds.

3 Income from charitable activities

	2020 £	2019 £
Adult	3,926,314	2,843,619
Young Person	1,748,641	1,620,107
	<u>5,674,955</u>	<u>4,463,726</u>

Income from charitable activities was £5,674,955 (2019 - £4,463,726) of which £1,224,851 (2019 - £1,143,024) was attributable to restricted and £4,450,104 (2019 - £3,320,702) was attributable to unrestricted funds.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2020

4 Income from investments

	2020 £	2019 £
Interest – deposits	<u>6,573</u>	<u>11,419</u>
	<u>6,573</u>	<u>11,419</u>

All income from investments was attributable to unrestricted funds.

5 Analysis of charitable expenditure

	Adult £	Young Person £	2020 £	2019 £
Direct expenditure	3,310,263	1,598,849	4,909,112	3,812,131
Support costs (analysed below)	250,552	157,715	408,267	355,714
	<u>3,560,815</u>	<u>1,756,564</u>	<u>5,317,379</u>	<u>4,167,845</u>

£1,224,851 (2019 - £1,143,024) of the above costs were attributable to restricted funds. £4,092,528 (2019 - £3,024,821) of the above costs were attributable to unrestricted funds.

Analysis of support costs

	Adult £	Young Person £	2020 £	2019 £
Staff costs	101,592	67,728	169,320	156,348
Premises costs	20,784	-	20,784	13,558
Professional fees	23,567	15,712	39,279	49,639
Office costs	91,000	60,666	151,666	109,815
	<u>236,943</u>	<u>144,106</u>	<u>381,049</u>	<u>329,360</u>
<i>Governance costs:</i>				
Staff costs	8,612	8,612	17,224	16,404
Audit	3,900	3,900	7,800	6,960
Professional fees	1,097	1,097	2,194	2,990
	<u>13,609</u>	<u>13,609</u>	<u>27,218</u>	<u>26,354</u>
Total support costs	<u>250,552</u>	<u>157,715</u>	<u>408,267</u>	<u>355,714</u>

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2020

6 Gains/(losses) on investment assets

An unrealised gain of £40,746 (2019 - £Nil) was recorded on the current asset investment managed fund (note 14).

All income from investments was attributable to unrestricted funds.

7 Net income for the year

Net income is stated after charging / (crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	26,300	26,300
Operating lease rentals	<u>58,881</u>	<u>58,540</u>

8 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £7,800 (2019 - £6,960).

9 Trustees' and key management personnel remuneration and expenses

No Trustees during the year received remuneration or were reimbursed expenses (2019 - £Nil).

The total amount of employee benefits (including employer pension contributions) received by key management personnel is £232,934 (2019 - £213,328). The Trust considers its key management personnel comprise of the Trustees and the Senior Management Team.

10 Staff costs and employee benefits

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

	2020 Number	2019 Number
Administrative staff	10	10
Direct service staff	<u>109</u>	<u>90</u>
	<u>119</u>	<u>100</u>

The total staff costs and employee's benefits was as follows:

	2020 £	2019 £
Wages and salaries	3,170,706	2,524,192
Social security	293,405	235,585
Defined contribution pension costs	<u>249,484</u>	<u>152,381</u>
	<u>3,713,595</u>	<u>2,912,158</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2020

11 Tangible fixed assets

	Fixtures, fittings & equipment £	Leasehold improvements £	Total £
Cost or valuation:			
At 1 October 2019	159,947	53,706	213,653
Additions	-	-	-
Disposals	-	-	-
	<u>159,947</u>	<u>53,706</u>	<u>213,653</u>
At 30 September 2020			
Depreciation:			
At 1 October 2019	134,250	44,521	178,771
Charge for the year	24,000	2,300	26,300
Eliminated on disposals	-	-	-
	<u>158,250</u>	<u>46,821</u>	<u>205,071</u>
At 30 September 2020			
Net book value:			
At 30 September 2020	<u>1,697</u>	<u>6,885</u>	<u>8,582</u>
At 30 September 2019	<u>25,697</u>	<u>9,185</u>	<u>34,882</u>

12 Fixed asset investments

Investments held by the Charity amounted to £10 being a 100% investment in the subsidiary Leeds Counselling Limited at cost. The company is incorporated in England and has remained dormant since incorporation.

13 Debtors

	2020 £	2019 £
Trade debtors	2,276,630	781,113
Prepayments and accrued income	<u>36,644</u>	<u>6,173</u>
	<u>2,313,274</u>	<u>787,286</u>

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2020

14 Current asset investments

Current asset investments amounting to £340,746 (2019: £130,000) relate to amounts invested in a managed fund in the period. These amounts are accessible on demand and are accordingly classified as current assets.

Total current asset investment movement in the year:

	2020 £	2019 £
Market value brought forward	130,000	-
Add: additions to investments at cost	170,000	130,000
Add: net gain on revaluation	40,746	-
	<u>340,746</u>	<u>130,000</u>

15 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	208,707	158,286
Other tax and social security	86,238	65,805
Other creditors	195	18,023
Accruals and deferred income	3,106,136	1,334,838
	<u>3,401,276</u>	<u>1,576,952</u>

Deferred income

	2020 £	2019 £
Amounts brought forward	1,326,973	965,349
Additions during the year	2,456,695	2,223,679
Amounts released to income	(711,595)	(1,862,055)
Deferred income as at 30 September 2020	<u>3,072,073</u>	<u>1,326,973</u>

Income has been deferred where it has been received in advance of the provision of services.

16 Leases

Operating leases - lessee

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

	2020 £	2019 £
Not later than one year	32,366	27,750
Later than one and not later than five years	42,938	5,000
	<u>75,304</u>	<u>32,750</u>

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2020

17 Fund reconciliation

Unrestricted funds

	Balance at 1 October 2019 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2020 £
General funds	1,600,056	4,456,677	(4,092,528)	40,746	2,004,951
	1,600,056	4,456,677	(4,092,528)	40,746	2,004,951

Restricted funds

	Balance at 1 October 2019 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2020 £
IAPT Direct Access	-	17,455	(17,455)	-	-
IAPT Waiting list 1	-	48,554	(48,554)	-	-
IAPT Waiting list 2	-	176,744	(176,744)	-	-
IAPT Waiting list 3	-	634,759	(634,759)	-	-
NREC investments	-	12,791	(12,791)	-	-
Newly qualified posts	-	7,333	(7,333)	-	-
Trainees	-	118,948	(118,948)	-	-
Supporting Emotional Health and Wellbeing Transition Support	-	38,500	(38,500)	-	-
	-	1,224,851	(1,224,851)	-	-

Total funds	1,600,056	5,681,528	(5,317,379)	40,746	2,004,951
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**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2020

17 Fund reconciliation (continued)

Comparative information in respect of the preceding period is as follows:

Unrestricted funds

	Balance at 1 October 2018 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2019 £
General funds	1,288,452	3,336,425	(3,024,821)	-	1,600,056
	1,288,452	3,336,425	(3,024,821)	-	1,600,056

Restricted funds

	Balance at 1 October 2018 £	Income £	Expenditure £	Gains, losses & Transfers £	Balance at 30 September 2019 £
IAPT Direct Access	-	38,356	(38,356)	-	-
IAPT Waiting list 1	-	473,482	(473,482)	-	-
IAPT Waiting list 2	-	257,375	(257,375)	-	-
IAPT Continued wait list	-	9,070	(9,070)	-	-
NREC investments	-	61,224	(61,224)	-	-
Newly qualified posts	-	44,000	(44,000)	-	-
Trainees	-	227,865	(227,865)	-	-
Mindmate	-	31,652	(31,652)	-	-
	-	1,143,024	(1,143,024)	-	-
Total funds	1,288,452	4,479,449	(4,167,845)	-	1,600,056

a) Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

b) Restricted funds

IAPT Direct Access

This project was funded to support initiatives to allow more IAPT patients to access treatment directly, without the need for a full screening assessment.

IAPT Waiting List Initiatives 1, 2 and 3

Funding was secured for these initiatives to reduce the number of IAPT patients waiting for treatment.

NREC Investments

This funding was secured to invest in non-recurring support staff roles within the IAPT infrastructure.

**NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 30 SEPTEMBER 2020

17 Fund reconciliation (continued)

Newly Qualified Posts

This project was funded to add more qualified staff to the IAPT service delivery team.

Trainee Salaries

This project was funded to recruit and train additional IAPT service delivery staff.

Mindmate Champions

This project was funded to establish a programme of structured training (Continuing Professional Development) for school, SILC and Children's Centre staff on aspects of mental health.

Supporting Emotional Health and Wellbeing

This project was funded by Calderdale Council and Calderdale Youth Justice Service to provide specialist mental health outreach to vulnerable children and young people who struggle to engage with CAMHS.

Transition Support

This project was funded to provide support to staff/parents/students in managing the emotional impact of transition to secondary school.

18 Analysis of net assets between funds

Fund balances at 30 September 2020 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	8,592	-	8,592
Cash at bank and in hand	1,016,490	1,727,125	2,743,615
Other current assets	2,654,020	-	2,654,020
Other current liabilities	(1,674,151)	(1,727,125)	(3,401,276)
Total	2,004,951	-	2,004,951

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	34,892	-	34,892
Cash at bank and in hand	1,401,211	823,619	2,224,830
Other current assets	917,286	-	917,286
Other current liabilities	(753,333)	(823,619)	(1,576,952)
Total	1,600,056	-	1,600,056

NORTHPOINT WELLBEING LIMITED
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2020

19 Reconciliation of net income to net cash flow from operating activities

	2020	2019
	£	£
Net income for year	404,895	311,604
Interest receivable	(6,573)	(11,419)
Depreciation and impairment of tangible fixed assets	26,300	26,300
Increase in debtors	(1,525,988)	(261,687)
Increase in creditors	1,824,324	436,122
Unrealised gain on investments	(40,746)	-
	<u>682,212</u>	<u>500,920</u>

20 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £249,484 (2019 - £152,381). At the year-end contributions of £Nil (2019 - £17,903) were outstanding.

21 Related party transactions

No related party transactions took place during the reporting period.

22 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2020	2019
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 13)	2,276,630	781,113
- Accrued income	-	-
	<u>2,276,630</u>	<u>781,113</u>
Equity instruments measured at fair value		
- Current asset investments (note 14)	<u>340,746</u>	<u>130,000</u>
	340,746	130,000
<i>Financial liabilities</i>		
Measured at amortised cost		
- Trade creditors (note 15)	208,707	158,286
- Other creditors (note 15)	195	18,023
- Accruals (note 15)	34,063	7,865
	<u>242,965</u>	<u>184,174</u>

The total interest income and interest expense for financial assets and financial liabilities that are not measured at fair value was £6,753 (2019 - £11,419).

