

Charity registration number 1062895 (England and Wales)

Company registration number 3204514

GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Patrons	Louise Emerick Dame Lorna Muirhead Paul Sesay Protasia Torkington
Trustees	Kemi Otubu Mimoza Gashi Ayesha Bell-Gam Woto Matthew Thomas Kahra Wayland-Larty Janet Cornmell Jessica Ariwa (Appointed 27 June 2025) Margaret Houlston (Appointed 12 June 2025) Clare Stevenson (Appointed 12 June 2025)
Interim Chief Executive	Dawn Tolcher Dawn Morris
Chief Executive	Dr Christienna Fryar (appointed 10 July 2025)
Charity number	1062895
Company number	3204514
Registered office	91 Upper Parliament Street Liverpool L8 7LB
Independent examiner	Anita C Mason BA(Hons) BFP FCA Mitchell Charlesworth 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
Bankers	NatWest 2 - 8 Church Street Liverpool L1 3BG
Solicitors	Mishcon de Reya LLP Africa House 70 Kingsway London WC2B 6AH

GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE CONTENTS

	Page
Trustees' report	3 - 6
Statement of trustees' responsibilities	7
Independent examiner's report	8
Statement of financial activities	9 - 10
Balance sheet	11
Notes to the accounts	12 - 23

GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

Chair's Report

The year ended 31 March 2025 was another period of significant transition for Mary Seacole House, requiring some difficult decisions, hands-on governance, and deep care for the communities we serve.

Following the uncertainty and leadership changes over 2023/4, trustees appointed two Interim co-Chief Executive Officers – Dawn Morris and Dawn Tolcher – who came into role in June 2024. Their key focus was to provide stability while overseeing a critical phase of reviewing and refreshing old systems, providing a clearer on-the-ground view of organisational operations, and working with trustees to address imminent risks; most importantly around our financial position, systems and ways of working. An early and thorough review highlighted areas where stronger financial controls and clearer processes were needed. While implementing these recommendations was demanding, it was necessary, and trustees are confident these changes have strengthened the organisation's foundations. While we ended the year with a budget deficit, this was been dramatically reduced from the previous year, and we have a much-improved ability to monitor, forecast and steward resources responsibly.

Despite these financial constraints, Mary Seacole House continued to deliver vital services throughout the year. Hundreds of people were supported through our Multicultural Health and Wellbeing and Advocacy services, many of whom face intersecting barriers related to race, migration status, disability, poverty and mental ill health. This continuity of support is a testament to the dedication, skill and resilience of our staff and volunteers, particularly during a period of organisational change.

Staffing pressures were a reality this year. Difficulties in recruitment and significant periods of staff sickness at senior levels added strain on team capacity and finances. In the face of this, however, we were pleased to support several internal promotions and professional development opportunities, recognising leadership and expertise within our staff group and ensuring continuity for service users.

Issues with our rented premises also proved a significant and ultimately unacceptable risk. After prolonged challenges in finalising a lease, along with several health and safety concerns and escalating costs, trustees made the difficult decision to leave our rented building. The team split operations between our existing owned offices at 91 Upper Parliament Street and newly rented office and recreational spaces at The Florrie, a valued and accessible community space in L8. While this transition was disruptive, it enabled services to continue in a safe, welcoming environment with predictable, manageable costs.

In the summer of 2024, after the tragic killing of three little girls in Southport, racist violence began in Liverpool and spread across the country. After witnessing the Spellow Library in the north of the city burned to the ground by rioters, and hearing concerns from staff, volunteers and service users, we made the decision to close our doors to keep our community safe. Our team is a wonderful celebration of Liverpool's diversity – Black, Asian, Latin American, Muslim, Christian, Hindu, local and migrant. We are committed to doing whatever it takes to protect them and the communities they serve, though we hope that never again will this mean closing our doors in fear. After these horrific events and the ongoing mainstreaming of racist, anti-Migrant, anti-Muslim narratives, we stand even more resolute in our commitment to racial justice and supporting those communities suffering within racist systems.

As part of our ongoing commitment to strengthen governance at Mary Seacole House and to provide the best possible foundation to welcome a new permanent CEO, we began a trustee recruitment process which helped us to bring on-board three new trustees by June 2025. These diversely skilled, experienced and connected new trustees bring valuable skills, perspectives and commitment to our mission. Their contributions have already enhanced our capacity to provide effective oversight and leadership.

In February 2025, we were deeply saddened by the passing of Mary Seacole House's former Director, Carol Sowande. Trustees recognise her lasting contribution to the organisation and the impact of her leadership on the communities we serve. Staff, many of whom worked with Carol over many years, were offered compassionate leave to pay respects at her funeral.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

As Chair, I am acutely aware that this has been a demanding period for staff, trustees and service users alike. And yet, Mary Seacole House has continued to provide a vital lifeline for people experiencing mental distress, exclusion and injustice. The work undertaken this year - to stabilise leadership, strengthen systems and continue delivering culturally responsive services - reflects the Board's commitment to safeguarding the organisation's future while remaining rooted in its values.

The efforts and expertise of Dawn Morris and Dawn Tolcher, our interim co-CEOs, must be noted, as they stewarded the organisation through an incredibly challenging – and incredibly worthwhile – process. With that, I would like to thank the wider team and trustees for their trust and perseverance through this process, and their deep care and belief in Mary Seacole House. It is through this collective effort that the organisation continues to endure and to serve our communities with dignity and purpose.



.....
Kahra Wayland-Larty
Chair

Date: 30/01/2025
.....

GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, as updated on 14 March 2019, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The overall aim of the Granby Community Mental Health Group (GCMHG), widely known as Mary Seacole House, is to provide services to local people who are experiencing mental illness. The area in which GCMHG operates has a high black and racial minority population and the Group's client base and range of services reflect this.

In this context the objectives of Mary Seacole House are:

- To provide an informal multi-racial mental health charity and resource service in Liverpool where people experiencing mental health problems can find support.
- To act as a resource for other mental health services and people interested in mental health services.
- To help service users achieve their maximum potential for independent living by developing effective coping skills and provide supportive networks.
- To actively seek to involve members of the BAMER (Black, Asian, Minority, Ethnic, Refugees) communities.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will continue to the aims and objectives they have set.

Overview

In 2024-25, Mary Seacole House continued its decades-long tradition of delivery services and aspiring to make sustainable change to improve the lives of Black, racialised, and migrant communities in Liverpool. We did this vital work amid significant challenges. In June 2024, we appointed two interim CEOs, Dawn Morris and Dawn Tolcher. Following a careful strategic review, Mary Seacole House moved out of its rental premises at 2 Princes Road and back into 91 Upper Parliament Street. Our wellbeing team began to run activity sessions at the Florrie, a community arts and heritage venue on Mill Street. There we have an office and hire rooms for daily activities sessions. The Florrie is an accessible building, so our advocates and support workers meet clients with disability needs there as well.

In addition to these internal challenges, the summer of 2024 saw the rising political hostility toward racialised communities in Britain turn violent, with Merseyside at the heart of the violence. These threats to the communities we serve and work in had significant impact on our team members, our clients, our local communities, and some of our partners. To keep everyone safe, we closed for a short period, and our team provided vital remote support to clients and other local organisations. When face-to-face services returned, team members continued to provide remote support to clients and engaged with local police representatives.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

ADVOCACY

Our Advocacy Service provided culturally sensitive and responsive advocacy support to individuals from diverse backgrounds as they tried to access statutory and non-statutory services. We also raised awareness around mental health support, inequalities faced by our service users, and anti-racism. Our ongoing emphasis on community empowerment and equity drove initiatives like dementia awareness workshops for ethnically diverse communities and voter registration drives. We also continued to collaborate with Liverpool Hope University, speaking to their social work students throughout the year.

Our Community Outreach Officer delivered or attended 20+ outreach events and engagement activities, directly engaging with more than 700 local people at these sessions. These included trainings, antiracism workshops, and events run by Liverpool City Region's Race Equality Hub. Through these opportunities, Mary Seacole House maintained and strengthened its connections with diverse communities, professionals, and partner organisations, including National Institute of Health Research (NIHR), Shelter, the BAME Care Co-ordinator for Brownlow Health, Liverpool John Moores University's Diversity and Inclusion team, Cheshire and Mersey Specialist Perinatal team, Asylum Link, and the Anthony Walker Foundation.

The Advocacy Service spent half of the year without its Advocacy and Training Manager, who experienced a significant health issue in October 2024. One of the interim CEOs took responsibility for the team to support in his absence, and a temporary Advocacy Manager was also recruited.

MULTICULTURAL HEALTH AND WELLBEING

The Multicultural Health and Wellbeing team provided crucial practical and emotional support to our service users as well as a weekly calendar of wellbeing sessions and activities. We supported more than 500 people across the year, most of whom were from racialised backgrounds. Our service users practice a range of faiths, including Islam, Christianity, Hinduism, Judaism, Sikhism, and none. Service users came to us seeking social engagement, support for their mental health, and help with financial management and skill development. And while most of our service users come from L8, where we based, we also supported clients from across the city.

In 2024-25, we ran a vibrant calendar of wellbeing activities, first in our 2 Princes Road location and then, after we vacated that premises, in the Florrie.

Early in the year, we ran our popular Friday Health Eating Lunch Group. Each Friday, we served a hot and healthy lunch for dozens of clients. One of our emotional and wellbeing support workers planned the lunch each week, cooked it, and helped train volunteers in cooking techniques. While we had to stop this programme due to a lack of funding, we know how popular it was with our service users. One service user told us, 'I look forward to Fridays all week because I know I'll have a hot, healthy meal and the opportunity to connect with others in a welcoming environment'. Our Friday music therapy sessions at the Florrie, led by a music therapist provided by Nordoff and Robbins, grew in popularity across the second half of the year.

We emphasised healthy living and wellbeing in 2024-25. We led a swimming group, which promoted physical health, confidence, and social interaction. For many of our clients, it was the first time they experienced swimming, and our team enjoyed seeing them gain confidence in their new skills and abilities. One service user told us, 'I have never had opportunities to do anything just for myself. Thanks to you and MSH, I have been able to join this group and learn swimming, I'm really enjoying it'. We also ran exercise sessions, focused on resilience, mindfulness, and coping strategies. Weekly women's group sessions encouraged service users to prioritise their own self-care by looking after their health, gardening and walking, and pampering themselves. The perinatal team from the Women's Hospital also came to speak with the group.

As we established our activities offer at the Florrie, feedback from service users led us to improve the variety of our activity sessions, and by the end of the 2024-25 year, Mary Seacole House was able to offer women's-only group, Digital IT skills classes, and English conversation sessions. In March 2025, the team ran an event for International Women's Day that more than 30 people attended. The event included jewellery-making, dance, and food.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

MULTICULTURAL HEALTH AND WELLBEING (continued)

Our practical support workers helped individuals and families access essential services. Our team has helped clients fill out forms, guided them as they work on benefits applications, and liaised with relevant agencies. They have also signposted clients to services across the city, making sure that our service users can support appropriate support and opportunities. We've also supported clients to access the Liverpool Citizen's Advice Fuel Scheme.

Across both services, we continue to provide robust translation and interpretation support to many of our service users.

THANK YOU

Thank you to all who continue to support Mary Seacole House. The funders, donors, and commissioners who have provided much-needed income, grants, and donations have enabled Mary Seacole House to continue to provide services and support to vulnerable and marginalised members of our local communities.

Thank you to all of our staff, volunteers, partners, and stakeholders for your continued support. Thanks to you, Mary Seacole House has completed another productive year in the face of significant challenges.

Financial review

The total income for the year was £507,587 (2024: £487,214). The total expenditure for the year was £563,420 (2024: £585,484) giving rise to an overall deficit of £55,833 (2024: £98,270) split between a deficit of £60,169 on the unrestricted funds and a surplus of £4,336 on the restricted funds.

Reserves policy

It is the policy of the charitable company to establish and maintain unrestricted funds which are not committed, invested or designated to a specific service. Unrestricted funds not designated are grants, other income or donations which have and can be used freely and allow the trustees the freedom to work to achieve their objectives in whatever way they think is best without any funder restriction or conditions attached. Unrestricted funds usually go toward the operating expenses of the organisation or to a specific service.

Total funds carried forward at 31 March 2025 were £334,135. Free reserves amount to £168,085 (2024: £104,445).

Upon review of the organisation's reserves policy, it was decided to reduce the designated fund from £214,435 to £96,000. This is based on the calculation of liabilities for redundancies, payment to creditors, and 3 months of operational costs (premises rent etc), plus estimated legal fees and audit costs. This represents 17% of this year's expenditure of £563,420. Since this is lower than the prudent level of reserves of 3-4 months of running costs, the Board has agreed that our Designated Fund will sit at £96,000, while our total free reserves will sit between £141,000 and £188,000.

This amendment is reflected in Note 17.

Risk policy

The trustees have initiated the process of developing a refreshed risk register, defining and assessing the major risks to which the charity is exposed. This process will inform steps to ensure that systems are in place to mitigate exposure to major risks.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

Structure, governance and management

The charity is a company limited by guarantee. The company was incorporated on 28 May 1996. Charitable status was granted on 17 June 1997.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Kemi Otubu	
Mimoza Gashi	
Tracy Dickens	(Resigned 22 August 2024)
Ayesha Bell-Gam Woto	
Matthew Thomas	
Kahra Wayland-Larty	
Sarah Byrne	(Resigned 15 May 2025)
Janet Cornmell	
Sally Brajkovich	(Resigned 10 October 2024)
Jessica Ariwa	(Appointed 27 June 2025)
Margaret Houlston	(Appointed 12 June 2025)
Clare Stevenson	(Appointed 12 June 2025)

The directors of the company are also charity trustees. For the purpose of Charity Law and under the company's Articles of Association trustees are also known as members of the Management Committee.

All current trustees will strive to identify good candidates for trusteeship and appoint new trustees on merit. Current trustees are working to improve and roll out induction, training and development processes. In order to maintain broad skill mix, members of the management committee provide a list of skills. If a particular skill is lost due to retirement, individuals are approached to offer themselves for election.

Small company provisions

The report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.



Kahra Wayland-Larty
Trustee

Dated: 30 January 2026

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
*FOR THE YEAR ENDED 31 MARCH 2025***

The trustees, who are also the directors of Granby Community Mental Health Group for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GRANBY COMMUNITY MENTAL HEALTH GROUP

I report to the trustees on my examination of the financial statements of Granby Community Mental Health Group (the charity) for the year ended 31 March 2025.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Anita C Mason BA(Hons) BFP FCA

Mitchell Charlesworth
Accountants
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

Dated: 30 January 2026

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	1,130	-	1,130	2,030
Charitable activities	4	484,128	21,094	505,222	485,184
Investments	5	1,235	-	1,235	-
Total income		<u>486,493</u>	<u>21,094</u>	<u>507,587</u>	<u>487,214</u>
<u>Expenditure on:</u>					
Charitable activities	6	546,662	16,758	563,420	585,484
Total expenditure		<u>546,662</u>	<u>16,758</u>	<u>563,420</u>	<u>585,484</u>
Net (expenditure)/income for the year/ Net movement in funds		(60,169)	4,336	(55,833)	(98,270)
Reconciliation of funds					
Fund balances at 1 April 2024		<u>382,768</u>	<u>7,200</u>	<u>389,968</u>	<u>488,238</u>
Fund balances at 31 March 2025		<u><u>322,599</u></u>	<u><u>11,536</u></u>	<u><u>334,135</u></u>	<u><u>389,968</u></u>

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	2,030	-	2,030
Charitable activities	4	405,304	79,880	485,184
Total income		407,334	79,880	487,214
<u>Expenditure on:</u>				
Charitable activities	6	500,127	85,357	585,484
Total expenditure		500,127	85,357	585,484
Net (expenditure)/income for the year/ Net movement in funds		(92,793)	(5,477)	(98,270)
Reconciliation of funds				
Fund balances at 1 April 2023		475,561	12,677	488,238
Fund balances at 31 March 2024		382,768	7,200	389,968

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		58,514		63,888
Current assets					
Debtors	13	95,844		26,702	
Cash at bank and in hand		305,937		313,470	
		401,781		340,172	
Liabilities:					
Creditors: amounts falling due within one year	14	(126,160)		(14,091)	
Net current assets			275,621		326,080
Total net assets			334,135		389,968
The funds of the charity					
Restricted funds	16		11,536		7,200
<u>Unrestricted funds</u>					
Designated funds	17	96,000		214,435	
General unrestricted funds		226,599		168,333	
Total unrestricted funds			322,599		382,768
Total charity funds			334,135		389,968

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 30 January 2026 and are signed on its behalf by:



Kahra Wayland-Larty
Trustee

Company Registration No. 3204514

GRANBY COMMUNITY MENTAL HEALTH GROUP COMPANY LIMITED BY GUARANTEE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

Granby Community Mental Health Group is a private company limited by guarantee incorporated in England and Wales. The registered office is 91 Upper Parliament Street, Liverpool, L8 7LB.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Following a detailed assessment by the Management Team and Board of Trustees and given the level of funds held, it is still appropriate for the 2025 accounts to be filed on a going concern basis.

1.3 Charitable funds

Restricted funds are used for the purposes specified by the donor. Expenditure which meets the criteria is identified to the fund. The trustees have considered the treatment of funds as restricted and have reclassified certain contracts as unrestricted.

Unrestricted funds are donations and any other income received or generated for the objects of the charity without further specified purpose and are available as separate funds.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Income

Donations, legacies and other forms of voluntary income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, support costs are apportioned on an appropriate basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff salaries, premises and other costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated is set out in note 7.

1.6 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold Improvements	1% straight line
Fixtures, fittings & equipment	20% straight line

Only capital expenditure in excess of £1,000 per item is capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,130	2,030

4 Charitable activities

Mental health services

	2025 £	2024 £
Services provided under contract	481,507	292,547
Grants received	21,094	79,880
Other income	2,621	112,757
	<u>505,222</u>	<u>485,184</u>

Analysis by fund	
Unrestricted funds	484,128
Restricted funds	21,094
	<u>505,222</u>

Performance related grants

Other	21,094	79,880
	<u>21,094</u>	<u>79,880</u>

For the year ended 31 March 2024

Analysis by fund	
Unrestricted funds	405,304
Restricted funds	79,880
	<u>485,184</u>

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

Unrestricted funds 2025 £	Unrestricted funds 2024 £
------------------------------------	------------------------------------

Interest receivable	1,235	-
---------------------	-------	---

6 Charitable activities

2025 £	2024 £
-----------	-----------

Mental health services

Staff costs	253,078	321,352
Depreciation and impairment	5,374	5,680
Staff development and travel	9,996	8,978
Project costs	3,321	9,445
Premises costs	62,373	95,705
Office costs	18,325	26,332
Sessional workers	5,259	30,650
Miscellaneous	13,142	33,804
Consultancy fees incl Interim CEO costs	106,055	-
Other charitable expenditure	4,842	-
	481,765	531,946

Share of support costs (see note 7)	73,433	47,005
Share of governance costs (see note 7)	8,222	6,533
	563,420	585,484

Analysis by fund

Unrestricted funds	546,662
Restricted funds	16,758
	563,420

For the year ended 31 March 2024

Analysis by fund

Unrestricted funds	500,127
Restricted funds	85,357
	585,484

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	71,769	-	71,769	45,096	-	45,096
Legal and professional	1,664	-	1,664	1,909	-	1,909
Independent examination	-	1,443	1,443	-	1,402	1,402
Accountancy	-	2,770	2,770	-	2,690	2,690
Bank charges	-	4,009	4,009	-	2,441	2,441
	<u>73,433</u>	<u>8,222</u>	<u>81,655</u>	<u>47,005</u>	<u>6,533</u>	<u>53,538</u>
Analysed between						
Charitable activities	<u>73,433</u>	<u>8,222</u>	<u>81,655</u>	<u>47,005</u>	<u>6,533</u>	<u>53,538</u>

Support and governance costs are allocated to charitable activities.

Governance costs includes payments to the accountants of £1,443 (2024: £1,402) for independent examination fees and £2,770 (2024: £2,690) for accountancy services.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2024: none).

During the year there were no trustees' expenses (2024: none).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Charitable	<u>15</u>	<u>16</u>
Employment costs	2025	2024
	£	£
Wages and salaries	301,031	339,554
Social security costs	18,472	21,382
Other pension costs	5,344	5,512
	<u>324,847</u>	<u>366,448</u>

There were no employees whose annual remuneration was £60,000 or more.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Leasehold Improvements	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2024	63,488	102,668	166,156
Disposals	-	(9,013)	(9,013)
At 31 March 2025	63,488	93,655	157,143
Depreciation			
At 1 April 2024	7,620	94,648	102,268
Depreciation charged in the year	635	4,739	5,374
Eliminated in respect of disposals	-	(9,013)	(9,013)
At 31 March 2025	8,255	90,374	98,629
Carrying amount			
At 31 March 2025	55,233	3,281	58,514
At 31 March 2024	55,868	8,020	63,888

12 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	397,035	336,183
Carrying amount of financial liabilities		
Measured at amortised cost	24,402	6,740

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	91,097	-
Other debtors	-	22,713
Prepayments and accrued income	4,747	3,989
	95,844	26,702

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		5,586	6,316
Deferred income	15	95,847	-
Trade creditors		10,037	1,617
Other creditors		326	1,035
Accruals		14,364	5,123
		<u>126,160</u>	<u>14,091</u>

15 Deferred income

	2025 £	2024 £
Other deferred income	95,847	-
	<u>95,847</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	95,847	-
	<u>95,847</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2024	-	-
Resources deferred in the year	95,847	-
	<u>95,847</u>	<u>-</u>
Deferred income at 31 March 2025	<u>95,847</u>	<u>-</u>

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023 £	Movement in funds		Balance at 1 April 2024 £	Movement in funds		Balance at 31 March 2025 £
		Income £	Expenditure £		Income £	Expenditure £	
Liverpool Uni (Diabetes)	-	3,500	(3,500)	-	-	-	-
P H Holt Foundation	-	1,880	(1,475)	405	-	(405)	-
Feeding Liverpool	-	7,700	(7,700)	-	2,044	(2,044)	-
Merseyside Sport Partnership	2,994	-	(2,994)	-	-	-	-
CRF Innovation Fund	759	-	(759)	-	-	-	-
Imagine	380	-	(380)	-	-	-	-
NIHR	43	36,100	(29,348)	6,795	17,950	(13,209)	11,536
Greenspace	8,501	-	(8,501)	-	-	-	-
Henry Smith Fund	-	34,200	(34,200)	-	-	-	-
LCVS	-	-	-	-	1,100	(1,100)	-
	12,677	83,380	(88,857)	7,200	21,094	(16,758)	11,536

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

16 Restricted funds	(Continued)
The CRF Innovation Fund contributes towards training, room hire, Volunteers/Session workers, refreshments, stationery and running costs.	
The funding from Merseyside Sport Partnership contributes towards equipment costs, room hire, volunteers/session workers and running costs.	
The funding from LCVS contributes towards activities towards service users.	
The funding for the P H Holt Foundation contributes towards payroll costs.	
The Henry Smith Fund contributes towards payroll costs.	
The funding from Greenspace contributes towards travel, volunteers/session workers, refreshments and running costs.	
The funding from Imagine contributes towards room hire, tutor costs, volunteers/session workers, travel costs, refreshments, equipment, stationery, activity costs and running costs.	
The funding from NIHR contributes towards room hire, travel costs, volunteers/session workers, refreshments, stationery and running costs.	
The Liverpool Uni (Diabetes) project shares relevant recipes and cooking suitable meals.	
The Feeding Liverpool project is funding for providing food for vulnerable clients.	

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Designated fund	214,435	-	-	(118,435)	96,000
General funds	168,333	486,493	(546,662)	118,435	226,599
	<u>382,768</u>	<u>486,493</u>	<u>(546,662)</u>	<u>-</u>	<u>322,599</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Designated fund	214,435	-	-	-	214,435
General funds	261,126	407,334	(500,127)	-	168,333
	<u>475,561</u>	<u>407,334</u>	<u>(500,127)</u>	<u>-</u>	<u>382,768</u>

The Designated Fund is to cover staff redundancies and other closure costs in the event that the charitable company has to cease operating.

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	58,514	-	58,514	63,888	-	63,888
Current assets/(liabilities)	264,085	11,536	275,621	318,881	7,200	326,081
	<u>322,599</u>	<u>11,536</u>	<u>334,135</u>	<u>382,769</u>	<u>7,200</u>	<u>389,969</u>

19 Company limited by guarantee

Granby Community Mental Health Group is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

**GRANBY COMMUNITY MENTAL HEALTH GROUP
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate remuneration	103,872	124,421
	<u> </u>	<u> </u>

There were no other related party transactions during the year.