

Registered number
3404770

Wirral Mind
Report and Accounts
31 March 2025

Wirral Mind
A Company Limited by Guarantee
Report and accounts for the year ended 31 March 2025
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Wirral Mind
A Company Limited by Guarantee
Trustees' Report (including the Directors' Report)

The Trustees present their report and financial statements for the year ended 31 March 2025

Company Information

Directors

Ms P Chadderton - Chair
Dr C Vora -Vice Chair
Mr N Hewitt - Treasurer
Mr J.B. Adams
Ms J Owens
Mr M Vine
Mrs M Davies
Dr M McCutcheon - appointed 30 May 2024

CEO

Mrs S Gilbert

Investment Managers

Chartwell Wealth Management
Chapel House Barn, Pillmoss Lane
Whitley, Cheshire, WA7 3GH

M&G Charifund
PO Box 9038
Chelmsford
TM99 2XF

BlackRock
PO Box 545
Darlington , DL1 9TQ

Auditors

DJH Audit Limited
3rd Floor Pacific Chambers
11-13 Victoria Street
Liverpool
Merseyside, L2 5QQ

Bankers

Royal Bank of Scotland
1 Dale Street
Liverpool, L2 2PP

Bankers

Lloyds Bank
PO Box 1000
BX1 1LT

Bankers

United Trust Bank
1 Ropemaker St,
London, EC2Y 9AW

Registered office

90-92 Chester Street,
Birkenhead,
Wirral, CH41 5DL

Registered number

Company 3404770
Charity 1064007

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2025

Structure, governance and management

Governing document

Wirral Mind is a company limited by guarantee governed by its Memorandum and Articles of Association, and its governing document. It is registered as a charity with the Charity Commission.

Appointment of trustees

Wirral Mind's Executive Committee are also Trustees of the Charity and Directors of the company. Members are elected by Annual General Meetings of the members of Wirral Mind, with casual vacancies filled, as required, by the Executive Committee in accordance with the Articles of Association.

Trustee induction and training

New Trustees are issued with an induction booklet specifically for trustees of Wirral Mind, which sets out their roles and responsibilities. Training courses are arranged with an appropriate training provider, face to face and/or online and all Trustees are encouraged to attend training courses which are appropriate to their role in the organisation.

Risk management

The Executive committee has undertaken a full assessment of all risks, and has set out measures to mitigate these risks.

Objectives and Activities

Wirral Mind exists to promote mental health: to foster and encourage greater understanding of mental health problems; to aid the development of and to provide good quality voluntary and statutory services to those suffering from mental health problems and mental stress. To represent the concerns and common interests of users of the service, their families, service providers and members of the public. There is unrestricted access to our services for all affected by such conditions. In consequence the activities deliver public benefit.

The main activities are:

Supported housing - provision of housing in independent flats operated by the charity.

Residential housing- provision of residential care in flats operated by the charity

Counselling

Learning and Life - training

Fountain Project - a drop in centre for service users, providing support and activity

The charity is dependent upon voluntary help, and there are currently around 47 volunteers. The majority of the work done by the volunteers is befriending and counselling. However there are also volunteers assisting as support workers and in administration.

We estimate that without this volunteer help an additional 6 full time staff members would be required to undertake these duties at a cost of £140,314

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2025

Achievements, performance and plans for the future

This year the managers, staff and volunteers have continued to work with unswerving enthusiasm ensuring that all programmes and activities continue to provide excellent services for our members /service users. These are monitored and outcomes assessed in order to be satisfied that these continue to meet service user needs .In addition there are regular members/ service user led meetings to discuss services and to propose new initiatives.

In assessing whether the organisation has met the Strategic objectives for 2024/2025, we are able to reflect on the success of the last 6 years .It's clear that Wirral Mind continues to identify and provide services that maximise social wellbeing and relieve the distress and disadvantages associated with mental ill health To this end we continue to work in partnership with other organisations .

It is the Board's responsibility to ensure that the Strategic objectives have been met.

The Board provides good governance and ensures robust financial management as part of reviewing strategic objectives.

Wirral Mind is founded on good teamwork and investing in our staff is a major part of the strategy so that they continue to deliver effective services. The training department ensures staff are up to date with policies as well as providing appropriate skill based training.

In terms of Board Development, we have reviewed and implemented an amended Trustee Recruitment and Induction policy. The Board will continue to focus on reviewing our skills and commissioning training as required. We intend to introduce an annual Peer review.

We are proud to have such a passionate group of Managers , Staff and volunteers .

In conclusion, I would like to thank my fellow Trustees for their support and input throughout the year.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2025

The figures below are indicative of the effectiveness of our services:

Counselling and Befriending Service

2,707 counselling sessions were provided to Wirral residents

The Fountain Project

19,355 people visited the Fountain Project for mental health support and engaged in the range of activities available;

11,619 attended support groups

6,582 attended the Motiv8! fitness sessions

516 people were supported by our Third Sector Connector

141 people completed our Mental Health First Aid Training

Mums Matter

46 people completed the Mums Matter programme with 75 children between them, and this relatively new programme has gone from strength to strength. They now have a talented choir 'Singing Mamas'.

Digital strategy

Wirral Mind have produced a digital strategy which has 3 clear Aims and Objectives. These are to improve accessibility and experience of our services for service users, supporting the workforce to become digitally confident and to broaden our reach and scope within our community.

Befriending Service

We provided 1057 befriending hours to those isolated in our community.

Financial review

The trustees report that the charity made a realised loss in the year of £171,508. This was planned and expected as the charity was fully committed to providing funding for new services and expanding existing services from reserves.

Reserves policy

It is the trustees' policy to preserve reserves at a level of £775,000 to ensure that the charity has sufficient cash balances to meet any unforeseen circumstances such as potential under funded cost increases, potential additional working capital requirements and any maintenance and repair costs that may arise.

Investment policy

The trustees have spent a significant amount of time reviewing Wirral Mind's investments to ensure that the risk and reward is appropriate. The Board will continue to monitor how the reserves of Wirral Mind can be used to maximise income for the benefit of the organisation and its service users now and in the future.

Wirral Mind
Trustees' Report (including the Directors' Report)
For the year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom 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 the year. In preparing those accounts, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

In so far as the trustees are aware:

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

Disclosure of information to auditors

We, the trustees of the charitable 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 steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution proposing that DJH Audit Limited be reappointed as auditors of Wirral Mind will be put to the AGM.

This report was approved by the board on 4 December 2025

Ms P Chadderton
Chair

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2025

Opinion

We have audited the financial statements of Wirral Mind (the "Charity") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow 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 Charity's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 Charity'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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our 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.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2025

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.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 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;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Wirral Mind
A Company Limited by Guarantee
Independent Auditors' Report to the Members of Wirral Mind
For the year ended 31 March 2025

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditor 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.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur.

Audit Procedures performed by the Charity's engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable law and regulations;
- Challenging assumptions and judgements made by management in its significant accounting estimates.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatement in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of my 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 my Report of the Independent Auditor.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees 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 Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DJH Audit Limited
Statutory Auditor
3rd Floor Pacific Chambers
11-13 Victoria Street
Liverpool
Merseyside L2 5QQ

4 December 2025

DJH Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Wirral Mind**A Company limited by Guarantee****Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31 March 2025**

	Notes	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Total £
Income and endowments from:					
Donations and legacies	2	-	37,869	37,869	54,796
Charitable activities	3	174,406	1,478,761	1,653,167	1,379,194
Investments	5	-	9,376	9,376	10,838
Activities for generating funds	4	-	96,319	96,319	137,782
Other-Management fee	6	-	25,477	25,477	23,960
Total Incoming Resources		174,406	1,647,802	1,822,208	1,606,570
Charitable activities	7	164,806	1,871,438	2,036,244	1,801,659
Governance costs	8	-	7,919	7,919	6,830
Total Resources Expended		164,806	1,879,357	2,044,163	1,808,489
Net (outgoing)/Incoming resources		9,600	(231,555)	(221,955)	(201,919)
Transfers between funds		-	-	-	-
Recognised gains/(losses) on investments		-	53,594	53,594	(2,406)
		9,600	(177,961)	(168,361)	(204,325)
Revaluation of property		-	24,800	24,800	-
Unrealised gains/(losses) on investment		-	16,079	16,079	54,991
Funds brought forward		-	2,303,568	2,303,568	2,184,168
Revaluation reserve brought forward		-	-	0	268,734
Total funds carried forward	18	9,600	2,166,486	2,176,086	2,303,568

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Wirral Mind
A Company Limited by Guarantee
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	12	1,003,238	981,878
Investments	13	937,864	1,017,009
		<u>1,941,102</u>	<u>1,998,887</u>
Current assets			
Debtors	14	140,435	181,242
Cash at bank and in hand		<u>193,391</u>	<u>207,838</u>
		333,826	389,080
Creditors: amounts falling due within one year	15	(98,842)	(84,399)
Net current assets		<u>234,984</u>	<u>304,681</u>
Net assets		<u>2,176,086</u>	<u>2,303,568</u>
Funds	18		
Revaluation reserve		293,534	268,734
Restricted		9,600	-
Unrestricted		<u>1,872,952</u>	<u>2,034,834</u>
Total funds		<u>2,176,086</u>	<u>2,303,568</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Ms P Chadderton
Chair
Approved by the Board on 4 December 2025

Wirral Mind
Cash Flow Statement
for the year ended 31 March 2025

	2025 £	2024 £
Cash used in operating activities	<u>(172,641)</u>	<u>(262,328)</u>
Interest income	9,376	10,838
Purchase of tangible fixed assets		
Purchase of investments	(4,847)	(3,980)
Disposal of investments	153,665	103,690
Cash provided/(used in) investing activities	<u>158,194</u>	<u>110,548</u>
in the year		
Cash and cash equivalents at the beginning of the year	207,838	359,618
Total cash and cash equivalents at the end of the year	<u>193,391</u>	<u>207,838</u>

Reconciliation of net movements in funds to net cash flow from operating activities

	2025 £	2024 £
Net movement in funds	(127,482)	(149,334)
Depreciation charge	3,440	3,440
Losses/(Gains) on investments	(69,673)	(52,585)
Revaluation of property	(24,800)	-
Deduct interest income shown in investing activities	(9,376)	(10,838)
Decrease/(increase) in debtors	40,807	(37,876)
Increase/(decrease) in creditors	14,443	(15,135)
Net cash used in operating activities	<u>(172,641)</u>	<u>(262,328)</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention, as modified to account for revaluation of property, and in accordance with Charities SORP (FRS102), applicable accounting standards and the Companies Act 2006.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Business equipment	25% straight line
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Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Incoming Resources

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been fulfilled.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution by volunteers can be found in the Trustees Annual Report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, the contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

Funds

Unrestricted funds are incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Investments

Listed investments held as fixed assets are shown at market value.

Investment property is shown at market value and will be professionally revalued every 3 years.

2 Donations and legacies

	Restricted	Unrestricted	2025	2024
Donations	-	37,869	37,869	54,784
Other	-	-	-	12
	<u>-</u>	<u>37,869</u>	<u>37,869</u>	<u>54,796</u>

3 Charitable Activities

	Restricted	Unrestricted	2025	2024
	£	£	£	£
WBC Fountain Club	-	89,461	89,461	105,391
Mums Matter	101,256	2,320	103,576	18,175
Mind Motiv8	14,425	-	14,425	-
WBC Volunteers	-	37,000	37,000	37,522
WBC Housing Support and care	-	1,199,338	1,199,338	1,138,443
WBC Floating Support	-	128,625	128,625	79,663
Training	58,725	22,017	80,742	-
	<u>174,406</u>	<u>1,478,761</u>	<u>1,653,167</u>	<u>1,379,194</u>

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

4 Activities for generating funds

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Carrog Mill	-	45,526	45,526	46,771
Conference facilities	-	6,240	6,240	3,436
Catering facilities	-	20,019	20,019	22,140
Training fees	-	24,534	24,534	65,435
	<u>-</u>	<u>96,319</u>	<u>96,319</u>	<u>137,782</u>

5 Investment Income

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Investment Income	-	4,847	4,847	3,980
Bank interest	-	4,529	4,529	6,858
	<u>-</u>	<u>9,376</u>	<u>9,376</u>	<u>10,838</u>

6 Management fee

During the year the charity received £25,477 (2024:£23,960) to manage the properties rented by service users supported by the Charity.

7 Direct Charitable Expenditure

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Fountain Club	-	190,534	190,534	188,667
Motiv8	14,425	21,871	36,296	30,319
Mums Matter	101,256	6,824	108,080	34,112
Volunteers/Counselling	-	86,161	86,161	97,949
Housing	-	1,264,723	1,264,723	1,135,289
Floating Support	-	105,576	105,576	47,277
Training	49,125	74,180	123,305	127,146
Catering facilities	-	16,665	16,665	19,373
Carrog Mill	-	64,005	64,005	85,152
Fundraising	-	40,899	40,899	36,375
	<u>164,806</u>	<u>1,871,438</u>	<u>2,036,244</u>	<u>1,801,659</u>

8 Governance Costs

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Audit fee	-	4,254	4,254	3,140
Investment management fee	-	3,665	3,665	3,690
	<u>-</u>	<u>7,919</u>	<u>7,919</u>	<u>6,830</u>

9 Grants Paid

No grants were paid in the year, nor in the previous year.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

10 Trustees remuneration and staff costs

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them.
The following costs were included within charitable activities:

	2025	2024
	£	£
Wages and salaries	1,571,849	1,394,033
Social Security	141,565	115,770
Pension	48,686	43,795
	<u>1,762,100</u>	<u>1,553,598</u>

The average number of staff employed by the charity during the financial year amounted to:

	2025	2024
	£	£
Direct Charitable	50	43
Administration	3	3
	<u>53</u>	<u>46</u>

Employees receiving remuneration over £60,000 per annum

£60,000-£69,999	-	-
£70,000-£79,999	-	-
£80,000-£89,999	1	1

11 Net Incoming Resources

The net incoming resources are stated after charging:

	2025	2024
	£	£
Depreciation	3,440	3,440
Auditors remuneration	4,251	3,140
	<u>7,691</u>	<u>6,580</u>

12 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost (or valuation)			
At 1 April 2024	975,000	13,758	988,758
Surplus on revaluation	24,800	-	24,800
At 31 March 2025	<u>999,800</u>	<u>13,758</u>	<u>1,013,558</u>
Depreciation			
At 1 April 2024	-	6,880	6,880
Charge for the year	-	3,440	3,440
At 31 March 2025	<u>-</u>	<u>10,320</u>	<u>10,320</u>
Net book value			
At 31 March 2025	<u>999,800</u>	<u>3,438</u>	<u>1,003,238</u>
At 31 March 2024	<u>975,000</u>	<u>6,878</u>	<u>981,878</u>

The premises at 90-92 Chester Street were revalued on 8th July 2025
by BA Commercial Chartered Surveyors, and is, in the opinion of the directors not
materially different at 31 March 2025.

The increase in valuation of £24,800 has been included in the reserves.

Wirral Mind
Notes to the Accounts
for the year ended 31 March 2025

Investment property	2025	2024
	£	£
Historical cost	460,991	460,991
Cumulative depreciation based on historical cost	92,200	82,980

Freehold property	2025	2024
	£	£
Historical cost	340,000	340,000
Cumulative depreciation based on historical cost	174,534	167,734

13 Other Investments

	2025	2024
	£	£
Market Value		
At 1 April 2024	1,017,009	1,064,134
Additions	4,847	3,980
Disposals	(153,665)	(103,690)
Realised gain/(loss)	53,594	(2,406)
Unrealised gain/(loss)	16,079	54,991
At 31 March 2025	937,864	1,017,009

Investments comprise:	2025	2024
	£	£
Quoted investments UK	937,676	1,016,909
Cash held within portfolio	188	100
	937,864	1,017,009

14 Debtors	2025	2024
	£	£
Trade debtors	67,803	132,914
Other debtors	72,632	48,328
	140,435	181,242

15 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	4,195	-
Other taxes and social security costs	42,401	34,090
Other creditors	52,246	50,309
	98,842	84,399

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16 Resources held for a third party

	2025	2024
	£	£
Balance at 1 April 2024	15,742	16,290
Received in year	-	2,200
Expended in year	<u>(1,440)</u>	<u>(2,748)</u>
Balance at 31 March 2025	<u>14,302</u>	<u>15,742</u>

Included within other creditors this relates to amounts held by Wirral Mind on behalf of tenants of Bermuda Road, in respect of maintenance and other housing costs of the property.

17 Related party disclosures

The Trustees have undertaken to contribute an amount not exceeding £1 towards meeting the Charity's liabilities in the event of its being wound up.

The Charity's Trustees were not paid during the year and no Trustee received any emolument or payment for professional or other services.

Controlling Entity

The charity is controlled by the Trustees who are all directors of the company.

18 Statement of funds

	Restricted	Unrestricted	Revaluation Reserve	Total
	£	£	£	£
At 1 April 2024	-	2,034,834	268,734	2,303,568
Income	174,406	1,647,802	-	1,822,208
Expenditure	(164,806)	(1,879,357)	-	(2,044,163)
Increase in revaluation reserve	-	-	24,800	24,800
Realised gain/(Loss)	-	53,594	-	53,594
Unrealised gain/(loss) on investments	-	16,079	-	16,079
At 31 March 2025	<u>9,600</u>	<u>1,872,952</u>	<u>293,534</u>	<u>2,176,086</u>

19 Restricted funds

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

	Balance at 1/4/2024	Incoming resources	Resources expended	Balance at 31/3/2025
	£	£	£	£
National Mind-Motiv8	-	12,625	12,625	-
Enterprise mobility - Motiv8	-	500	500	-
Enterprise mobility - Training	-	500	500	-
Badminton England - Motiv8	-	1,300	1,300	-
Dept of Health and Social Care - Mums Matter	-	101,256	101,256	-
Dept of Health and Social Care - Training	-	9,600	-	9,600
Wirral BC LEN - Peer Led Initiative - Training	-	24,997	24,997	-
Wirral BC LEN -Substance misuse - Training	-	23,628	23,628	-
	<u>-</u>	<u>174,406</u>	<u>164,806</u>	<u>-</u>

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20 Other information

Wirral Mind is a charitable company limited by guarantee in England and Wales.

It's registered number is 3404770, and it's registered address is:

90-92 ChesterStreet, Birkenhead, Wirral, CH41 5DL