

Charity registration number 1071434

Company registration number 03592375 (England and Wales)

MIND IN BRIGHTON AND HOVE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

MIND IN BRIGHTON AND HOVE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Laura Greenwood-Pearsons (Chair)
Robin Penfold (Company Secretary)
Caitriona Darling
Jade Harber (Treasurer)
Charlotte Renwick

Charity number 1071434

Company number 03592375

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Piper House
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PO19 8FX

Bankers CAF Bank Limited
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MIND IN BRIGHTON AND HOVE

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MIND IN BRIGHTON AND HOVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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, 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)" (effective 1 January 2019).

Objectives and activities

The objects of the charity were amended by special resolution on 16 September 2019 and are;

- a) to promote the preservation of good mental health in particular by enabling and empowering everyone experiencing mental health problems to live with, manage and recover from their condition; and
- b) to relieve the needs of people with mental health problems by working to increase the understanding of mental health and mental health problems by gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

Our Vision

Our vision is of society that promotes and protects good mental health for all and that treats people with experience of mental health issues fairly, positively, supportively and with respect.

Our Mission

Our mission is to provide a range of advice and information, advocacy and support services to empower anyone experiencing a mental health problem to live a full life and play a full part in society. We will also work to improve local services, raise awareness and promote mental health and wellbeing.

Our values

Empowerment: we work for the empowerment of individuals and communities and support people to contribute meaningfully to the design and provision of services to enable positive change.

Innovation: we believe in seeking innovative responses to the needs of people with mental health issues, based on the initiatives that people want and that positively challenge the status quo.

Partnership: we work with individuals, groups and other organisations in the local area to achieve a more integrated system of mental health provision which builds resilience and wellbeing in the community.

Effectiveness: our skilled staff strive to meet the needs of the communities we serve with integrity and transparency.

Valuing Staff: we respect and value the experience and knowledge of our staff and volunteers. We value the diversity of our workforce and are committed to equality.

Social Justice: we are committed to social justice and recognise that inequality of opportunity is a major cause of mental health issues. We challenge stigma and discrimination wherever we find it and defend the human and civil rights of people with mental health issues.

Independence: our services are structurally independent from statutory organisations. Our services will be as free as possible from conflict of interest both in design and operation and our staff are free to act according to the wishes and needs of our service users.

MIND IN BRIGHTON AND HOVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Strategies for achieving aims and objectives

Our Main Activities and Key Achievements:

Mental Health Advocacy Services:

- Community Mental Health Advocacy
- Independent Mental Health Advocacy (IMHA)
- Independent Care Act Advocacy (IMCA) and Independent Health Complaints Advocacy Service (IHCAS) in Brighton and Hove

Wellbeing Services:

- Mental Health Advice
- Employment Support within Talking Therapies (formerly IAPT - Improving Access to Psychological Therapies) as part of Brighton and Hove Wellbeing Service
- Wellbeing and Mental Health Promotion
- Men's Mental Health and Community Development
- Men's Mental Health Training and Skills
- Peer Support

Training

- Mental Health Awareness
- Managing Mental Health in the Workplace
- Mental Health and Wellbeing
- Coping with Stress and Building Resilience

Public benefit

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Our main activities and who we aim to help are described below. All our charitable activities focus on empowering anyone experiencing a mental health problem to live a full life and play a full part in society and are undertaken to further our charitable purposes for the public benefit. We also work to improve local services, raise awareness and promote mental health and wellbeing.

Mind in Brighton and Hove's trustees confirm that the activities of the charity are carried out in line with its objectives for the benefit of the public. The impact of our work on our beneficiaries is a key criterion when deciding which activities to undertake and how best to achieve our mission. Mind in Brighton and Hove's trustees therefore confirm that they have complied with section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Achievements and performance

Significant activities and achievements against objectives

Advocacy Services:

Our mental health advocacy services have continued to provide individuals with information on services and treatment, space to review and discuss their options and support to self advocate. The core aim of the services is to empower individuals by ensuring that they are fully informed and able to ascertain their options, enabling them to do as much for themselves as they can and ensuring that their views are central to the care and treatment they receive. The services are widely accessible accepting self referrals, referrals from other professionals, carers and other statutory and voluntary sector providers.

We provide advocacy services across West Sussex and Brighton and Hove. Our provision includes specific services for people subject to the Mental Health Act in Brighton and Hove and West Sussex (IMHA).

We are a partner within the Sussex Advocacy Partnership in Brighton and Hove which commenced on 01/07/2019. Our partners are Speak Out, MindOut, Sussex Interpreting Service, Impact Initiatives and POHWER, as the lead partner.

MIND IN BRIGHTON AND HOVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The following table shows the number of clients supported by the advocacy services in 2024 with the comparative figures for 2023:

West Sussex Adult Advocacy:

	2024	2023
Adult Community Advocacy	589	665
IMHA	493	522
Total beneficiaries	1082	1187

Brighton and Hove Adult Advocacy:

	2024	2023
Adult Community Advocacy	496	429
IMHA	501	417
Total beneficiaries	997	846

Wellbeing Services:

Our **Mental Health Advice Service** in Brighton and Hove provides advice and information on local mental health and wellbeing services, mental health conditions and treatment options, along with a wide range of other mental health related issues. It also provides signposting and support on accessing self-help and wellbeing resources, wellbeing information, workshops and self-help groups to support people who wish to identify their own strategies for looking after their mental health. In 2024 the service supported a total of 1052 clients (2023 - 1034).

We also continue to deliver an **Employment Advice Service** as part of the Brighton and Hove Wellbeing Service. The Employment Advisers in IAPT Services Initiative is a pilot project run jointly by Department for Work and Pensions and Department of Health and provided employment support to 584 people receiving treatment in IAPT during 2023 (2023 - 706). Employment advice includes support with job retention and securing employment, volunteering and learning opportunities.

Crawley and Horsham Peer Mentoring Service

We recruit, train and support peer mentors to empower mentees to make informed choices about their lives and set achievable goals within outcome focused support plans. Peer mentors are supported through one-to-one and group supervisions to reflect on their own personal recovery and how their experiences can positively influence the support they give to mentees. Each mentor/mentee match is time-limited with the aim of attaining specific goals as both mentors and mentees continue their journey to recovery. In 2024 the service supported a total of 136 clients (2023 - 124).

Peer Support - Lighthouse Recovery

Within Lighthouse, our Peer Support Coordinator recruits, trains and supports peer support volunteers and members to support and co-facilitate groups and activities. Since 01/10/2019 this service has been part of the B&H Community Roots/UOK partnership. During the year, we had an average of 4 active volunteers who provided 176 hours of support (2023 average of 5 active volunteers, providing 94 hours of support).

Pathfinder West Sussex

Mind in Brighton and Hove is part of Pathfinder West Sussex, an Alliance of 10 providers that develop and deliver targeted mental health support services across West Sussex. Targeted mental health services bridge the gap between universal health and wellbeing services and specialist mental health services. Mind in Brighton and Hove's West Sussex Community Advocacy, West Sussex IMHA and Crawley and Horsham Peer Mentoring services are within Pathfinder.

MIND IN BRIGHTON AND HOVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Wellbeing in East Sussex

We have continued to develop our Mental Health Promotion and Wellbeing support in East Sussex. We deliver a range of activities and events, to promote the emotional wellbeing and mental health of local communities and individuals. We also develop and deliver events to mark key mental health dates during the year such as Mental Health Awareness Week and World Mental Health Day. The service was funded by a local Mind Grant from 01/04/2022, which ran until 30/09/2023. We received an uplift to this which enabled us to continue delivery to 29/02/2024, when the service ended. During 2024 the service supported a total of 1524 participants (2023 - 1122).

Men's Mental Health Community Development

We have continued to develop our Men's Mental Health project in Hastings which aims to improve the mental health of men, particularly between 30-59 years of age, and to reduce suicide rates in East Sussex. We engage with communities and individuals to empower men in the target age group who are experiencing or are at risk of mental health problems, and to increase the provision of services and community self-help that aims to promote good mental health. During 2024 the service supported a total of 280 people up to the end of December, when the service ended (2023 - 180).

Men's Mental Health Training and Skills (Men in Mind)

We successfully secured a 2-year contract starting 01/01/2023 to equip and empower public facing staff in places where men work and visit to have supportive conversations about men's mental health. Men in Mind is a partnership with Grassroots Suicide Prevention and aims to deliver training, workshops and resources to enable participants to develop skills to support men's mental health, to be alert to signs of suicide and connect people to appropriate support. During 2024 the service supported a total of 365 participants (Jan to March 2023 -13).

Orbit/Breathing Space

Since 01/03/2020 we delivered wellbeing support to tenants of Orbit Housing in East Sussex in partnership with other local Minds, the contract for which ended 28/02/2022. We were successful with our tender proposal to secure a new contract directly with Orbit Housing to deliver wellbeing support to tenants and local people across East Sussex, Brighton & Hove and West Sussex, which commenced on 01/03/2022. During the year, we supported 197 people (2023 - 214).

Training in Mind

We develop and deliver established training packages and create bespoke training, workshops and specialist talks for organisations on mental health and wellbeing, focusing on Managing Mental Health in the Workplace, Mental Health Awareness and Wellbeing and Coping with Stress and Resilience training. We have adapted all our training courses to be delivered effectively face to face or remotely, to local organisations and employers.

VOLUNTEERS

The organisation has benefited from the services of 37 volunteers (2023 29) and is extremely grateful for the contribution made by these individuals. Volunteers have undertaken roles as Peer Mentors in Crawley and Horsham, in our Brighton and Hove Mental Health Advice Service, at Lighthouse Recovery and in our Wellbeing in East Sussex projects.

MIND IN BRIGHTON AND HOVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Fundraising performance

Fundraising Activities

Mind in Brighton and Hove conducts its own fundraising activities. We do not commission professional fundraisers or commercial participators. The charity is not signed up to a voluntary fundraising regulation scheme or standard.

We do not directly monitor all fundraising activities performed on our behalf, but we do provide guidance about expected standards and behaviour to individuals and organisations using our branded collection buckets etc. This guidance includes ensuring vulnerable people and the wider public are protected from behaviours which includes; unreasonable intrusion on a person's privacy; unreasonable persistent methods to receive a donation; and undue pressure on a person to give a donation.

Mind in Brighton and Hove has not received any complaints about fundraising activities performed by the charity or anyone else on its behalf.

Financial review

The results for the year and the financial position of the charity at the year-end are shown in the financial statements on pages 15 and 16 with the accompanying notes to the accounts on pages 18 to 30.

There was an increase in unrestricted reserves of £59,092 to £1,223,894 at 31st March 2024 (2023 an increase of £14,627).

There was a decrease in restricted reserves of £8,659 to £142,087 at 31st March 2024 (2023 a decrease of £18,858).

There was therefore an overall increase in reserves for the year of £50,433 (2023 a decrease of £4,231).

Expenditure was all incurred on delivery of the charity's charitable activities as outlined on pages 23 to 24, with the exception of the cost of fundraising as analysed in the Statement of Financial Activities and in the Notes to the accounts.

The organisation is a registered charity and company limited by guarantee and therefore no dividends are payable, as set in note 13.

Looking to the future, in 2024/2025 we face the potential that some of our current contracts are due to end and/or be re-procured, which creates some uncertainty for us beyond March 2025.

Although there are reasonable expectations that some of these contracts will be renewed, extended or replaced, we have undertaken significant preparation work including identifying the costs and contributions of each individual contract and scenario planning to ensure readiness in the event of any significant changes in contract income. This will help enable us to reduce expenditure in line with income if needed and to mitigate against the impact of contracts ending and funding changes, on the organisation.

We have also secured some contract extensions into 2025 and continue to research and bid for new funding, alongside identifying and building on income generation opportunities, such as our training delivery.

Trustees have agreed the use of some reserves to invest in the delivery and development of our Mental Health Advice Service during 2024/2025. If required, trustees will consider the use of reserves, where the level of reserves allow, to potentially invest and fund future service development and delivery in line with our strategic objectives.

Another external risk faced by the organisation post year-end is the continued risk of the impact of the cost-of-living crisis and related challenges such as increased energy costs on the financial wellbeing of staff and volunteers. This may also impact on funding opportunities, affecting the charity's ability to invest for future service development.

Throughout the year the Board and management team have continued to monitor the impact of this and adjusted organisational plans and priorities accordingly. This will continue to be a priority for the Board.

MIND IN BRIGHTON AND HOVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy **RESERVES POLICY**

The Trustees regularly monitor and review the level of reserves, and the charity's Reserves Policy is reviewed on an annual basis by the Finance and Business Development Sub Committee for approval by the Board. The charity's Reserves Policy sets out why the charity needs reserves and the level of reserves Trustees believe that the charity needs. The Board continues to review our investment of reserve funds in order to obtain the best returns.

It has been agreed that funds will continue to be designated in 2024/2025 to maintain and continue our Brighton and Hove Advocacy Services and further investment from reserves have been designated to cover potential East Sussex management costs, increase organisational management capacity and to enable our Mental Health Advice Service to maintain its current capacity and extend its delivery to the end of March 2025.

The Trustees are aware that the charity must balance the need to maintain its reserves against delivery of its charitable objects. The Reserves Policy continues to prioritise maintaining sufficient reserves to give financial stability to the charity and to its activities in the context of a challenging funding environment. The Trustees continue to examine ways to ensure that our services represent value for money and to maintain the unrestricted reserves at a level to enable the charity to both manage the financial risks it faces and to flexibly fund future work to achieve its aims.

Investment policy **Investment Policy and objectives**

Trustees make decisions regarding investments in accordance with our Ethical Fundraising and Investment Policy and Guidance. We do not invest in risk-bearing financial instruments. Nearly all of our financial assets are held in short to medium term cash accounts. Where practical, we aim to maintain account balances which do not exceed the Financial Services Compensation Scheme - protected amounts of £85,000.

Plans for future periods

We reviewed our current strategy and developed and implemented our new 3-year Strategic Business Plan in April 2024, following consultation with staff, service users and stakeholders. The development of this considered a range of factors which impact on our work and the environment in which we operate. This includes a SWOT analysis (Strengths, Weaknesses, Opportunities and Threats) and a PESTLE analysis (Political, Economic, Social, Technological, Legal and Environmental) in addition to a review of current and emerging national mental health policy and local strategic priorities and commissioning plans.

We implement our Strategy through an Annual Business Plan which is approved and monitored by the Board of Trustees and Sub Committees.

Our Annual Business Plan for 2024/2025 reflects our four new strategic objectives and includes:

Strategic Priority 1: Financial Resilience

- Retain/extend/expand current contracts and maximise opportunities/best position for MiBH to secure new contracts/funding
- Complete Men in Mind evaluation and develop plans for service sustainability/replication beyond March 2025
- Complete Advice Service evaluation and develop plans for service specification and sustainability beyond March 2025
- Review the current use of our leased premises to ensure best approach and cost effectiveness
- Review our investment accounts to minimise risk and maximise interest
- Review our management team and central team structure to ensure effectiveness, value for money and capacity for development
- Training delivery - Evaluate the promotion and delivery of open access training courses via Eventbrite, develop 2 new courses to expand our training offer, recruit new trainers and deliver Train the Trainer
- Review our options to improve our approach to legacy fundraising

MIND IN BRIGHTON AND HOVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Strategic Priority 2: Service Innovation and Development

- Keep updated with and influence changes in commissioning, procurement and external environment through attendance/participation at key strategic meetings/events/ networks
- Review our peer mentoring services/support to ensure best practice and strategically relevant
- Maintain Quality Marks: MQM and Advocacy QPM
- Provide expertise and develop new partnerships with non-mental health organisations
- Consider new approaches and partnerships to enable our support to be more accessible to younger people
- Undertake a digital audit across all our services and identify potential developments/ improvements for consideration

Strategic Priority 3: Accessibility and Inclusion

- Develop and agree wording/statements that proactively encourage diversity in our workforce for use when recruiting
- Build on our approach to equalities monitoring and analyse alongside relevant, updated JSNA to identify issues and make recommendations
- Consider new approaches and partnerships to further develop our work supporting refugee and asylum seekers to access mental health services and support
- Identify preferred equality and diversity learning and development opportunities for staff to increase awareness
- Finalise plans for recruiting, training and supporting more people with lived experience to be involved and participate in our recruitment process
- Finalise social media plan to better publicise our work, expand our reach and promote our impact

Strategic Priority 4: Supporting and developing our people

- Complete salary and Terms and Conditions benchmarking process
- Review approach to staff appraisals and ensure learning and development plans in place to support staff to achieve individual and organisational objectives
- Complete full review of HR Policies and Procedures in accordance with annual policy schedule ensuring our approach continues to reflect a positive organisational culture and promotes workplace wellbeing
- Research options for a suitable external standard/accreditation to evidence organisational good practice approach to supporting mental health and wellbeing
- Incorporate financial wellbeing into staff Wellbeing Action Plans (WAPs) and continue to research and identify further actions to be taken to both protect and promote staff financial wellbeing
- Pilot approach to increasing staff involvement through developing and establishing short-term working groups

Structure, governance and management

Governing Document

Mind in Brighton and Hove is a Registered Charity and Company Limited by Guarantee, incorporated on 3 July 1998 and the assets and liabilities of the charity transferred to the company on 1 October 1998 by a resolution passed at its extraordinary general meeting held on 27 May 1998. Its governing document is its Memorandum and Articles of Association.

MIND IN BRIGHTON AND HOVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Laura Greenwood-Pearsons (Chair)
Robin Penfold (Company Secretary)
Caitriona Darling
Jade Harber (Treasurer)
Charlotte Renwick

Recruitment and appointment of trustees

Board of Trustees (Management Committee)

The directors of the company are also trustees of the charity for purposes of charity law. The appointment of the Trustees is set out in the Articles of Association, which requires there to be a minimum of 3 trustees. A range of methods are used to advertise trustee vacancies. Selected trustees are co-opted to the Board until the next AGM at which they are eligible for election. In addition to the honorary officers of Chair and Treasurer, the Board of Trustees also appoint the Company Secretary trustee. As with all staff and volunteers working for Mind in Brighton and Hove, all Trustees are checked with the Disclosure and Barring Service (DBS). The Board of Trustees includes people with experience in education, law, finance, public health, business and the charity sector.

Trustee Induction and Training

New trustees receive an induction pack including the governing document, trustee role description, key relevant policies, organisational information and information from The Charity Commission. A structured induction is provided over 2 sessions. Trustees are kept up to date through regular service and finance reports. Trustees are encouraged to attend learning & development and networking events organised by Mind and other external agencies.

MIND IN BRIGHTON AND HOVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Organisational structure

Organisational Structure and Decision Making

The trustees meet bi-monthly to determine policy and strategy, and to review and direct the charity's activities. The Finance and Business Development Sub Committee, comprising of Trustees and senior managers, meets bi-monthly alternating with Board meetings and makes recommendations to the Board on financial matters and fundraising plans and strategies. The day-to-day management of the charity is delegated to the Chief Executive Officer (CEO), who reports to the Trustees. In turn, the Director of Operations reports to the CEO.

Risk Assessment

The Board of Trustees have overall responsibility for risk management and trustees review, analyse, assess and manage risks on an annual basis in accordance with the charity's Risk Management Strategy and Policies. An annual Risk Register is developed, maintained, reviewed and updated quarterly. Trustees can therefore provide reasonable assurance that the major risks to which the charity is exposed have been reviewed and that plans are developed, and actions taken to mitigate those risks to an acceptable level in its day-to-day operations.

Arrangements for Setting Pay and Remuneration of Key Management Personnel

The key management personnel are the CEO, Director of Operations and Service Managers. The salaries for these posts are set and regularly reviewed by the Board, through benchmarking salaries for similar posts in comparable organisations. Salaries for key management personnel are also considered in relation to the salaries of other posts in the organisation.

Relationship with Mind

The charity is one of a number of independent local charitable associations that are affiliated to Mind (the National Association for Mental Health; registered charity 219830). As a separate charity in its own right, the Mind in Brighton and Hove accounts are not consolidated into the Mind accounts. Mind assists the charity by providing networking opportunities with other local Minds, information, small grants opportunities and sharing policy advice and good practice to build capacity and good quality services.

In turn, Mind in Brighton and Hove assists national Mind by providing information about people's experiences, services, funding and local mental health policy and themes. The charity is required to comply with the Mind Federation Agreement, including Mind brand guidelines and Mind's Quality Mark standards.

Mind in Brighton and Hove was last assessed by Mind against its quality standards and successfully re-achieved the Mind Quality Mark in August 2022. In the year, the charity subscribed to the Mind block insurance policy.

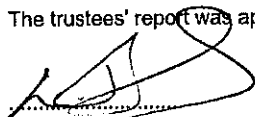
Auditor

The decision on future auditor appointments will be taken to the forthcoming Annual General Meeting. This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and with the special provisions of Part 15 of the Companies Act 2006 relating to small companies (section 419(3)).

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Laura Greenwood-Pearsons (Chair)
Trustee

Date: 19/11/24

MIND IN BRIGHTON AND HOVE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Mind in Brighton and Hove 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.

MIND IN BRIGHTON AND HOVE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF MIND IN BRIGHTON AND HOVE

Opinion

We have audited the financial statements of Mind in Brighton and Hove (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 31 March 2024 and of its incoming resources and application of resources, 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 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 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

MIND IN BRIGHTON AND HOVE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MIND IN BRIGHTON AND HOVE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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:

- Obtaining an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the charity's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charity for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: health & safety, employment law, the valuation of investment properties and compliance with the UK Companies and Charities Acts.

In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management.
- Reading correspondence with regulators
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

MIND IN BRIGHTON AND HOVE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MIND IN BRIGHTON AND HOVE

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jordan Abbott BSc ACA (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Chartered Accountants
Statutory Auditor
Chichester

05/12/2024
.....

Sumer Audit is the trading name of Sumer Auditco Limited

Sumer Audit is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

MIND IN BRIGHTON AND HOVE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
Income from:							
Donations and legacies	3	20,711	-	20,711	44,902	-	44,902
<u>Charitable activities</u>							
Advocacy Services	4	309,884	189,230	499,114	304,404	204,100	508,504
Wellbeing Services	4	50,602	487,649	538,251	39,777	429,892	469,669
Other trading activities	5	28,301	-	28,301	25,036	-	25,036
Investments	6	29,844	-	29,844	9,956	-	9,956
Total income		439,342	676,879	1,116,221	424,075	633,992	1,058,067
Expenditure on:							
Raising funds	7	1,039	-	1,039	1,150	-	1,150
<u>Charitable activities</u>							
Advocacy Services	8	198,115	193,199	391,314	216,235	218,884	435,119
Wellbeing Services	8	181,096	492,339	673,435	192,063	433,966	626,029
Total charitable expenditure		379,211	685,538	1,064,749	408,298	652,850	1,061,148
Total expenditure		380,250	685,538	1,065,788	409,448	652,850	1,062,298
Net income/(expenditure) and movement in funds		59,092	(8,659)	50,433	14,627	(18,858)	(4,231)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,164,802	150,746	1,315,548	1,150,175	169,604	1,319,779
Fund balances at 31 March 2024		1,223,894	142,087	1,365,981	1,164,802	150,746	1,315,548

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MIND IN BRIGHTON AND HOVE

BALANCE SHEET

AS AT 31 MARCH 2024

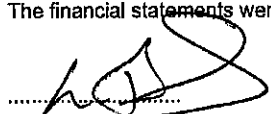
	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	15	207,373		61,938	
Cash at bank and in hand		1,197,959		1,293,178	
		<u>1,405,332</u>		<u>1,355,116</u>	
Creditors: amounts falling due within one year	16	39,351		39,568	
Net current assets		<u>1,365,981</u>		<u>1,315,548</u>	
The funds of the charity					
Restricted income funds	17	142,087		150,746	
Unrestricted funds		<u>1,223,894</u>		<u>1,164,802</u>	
		<u>1,365,981</u>		<u>1,315,548</u>	

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 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 trustees on19/11/24


.....
Laura Greenwood-Pearsons (Chair)
Trustee

Company registration number 03592375 (England and Wales)

MIND IN BRIGHTON AND HOVE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	22		(125,063)		(24,961)
Investing activities					
Investment income received		29,844		9,956	
Net cash generated from investing activities			29,844		9,956
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(95,219)		(15,005)
Cash and cash equivalents at beginning of year			1,293,178		1,308,183
Cash and cash equivalents at end of year			1,197,959		1,293,178

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity Information

Mind in Brighton and Hove is a private company limited by guarantee incorporated in England and Wales. The registered office is 51 New England Street, Brighton & Hove, Brighton, BN1 4GQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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 or deeds of covenant 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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over length of lease
Fixtures and fittings	3 year straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The charity operates a capitalisation policy where items in excess of £1,000 are capitalised and written off as above.

1.7 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. Bank overdrafts are shown within borrowings in current liabilities.

1.8 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.

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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.9 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.

1.10 Retirement benefits

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

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.

Key sources of estimation uncertainty

Useful life of tangible fixed assets

The useful lives of assets are determined by management at the time the asset is acquired and reviewed for appropriateness. The lives are based upon historical experience with similar assets as well as anticipation of future events, which may impact their life.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	20,711	44,888
Legacies receivable	-	14
	<u>20,711</u>	<u>44,902</u>

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Advocacy Services 2024 £	Wellbeing Services 2024 £	Total 2024 £	Advocacy Services 2023 £	Wellbeing Services 2023 £	Total 2023 £
Grants and contracts	499,114	538,251	1,037,365	508,504	469,669	978,173
Analysis by fund						
Unrestricted funds	309,884	50,602	360,486	304,404	39,777	344,181
Restricted funds	189,230	487,649	676,879	204,100	429,892	633,992
	499,114	538,251	1,037,365	508,504	469,669	978,173
Grants and contracts						
Brighton & Hove CCG - Employment Advice	-	269,000	269,000	-	247,000	247,000
West Sussex CCG - Pathfinder Services	309,884	39,229	349,113	304,404	38,536	342,940
Department of Work and Pensions - Access to Work	-	6,373	6,373	2,180	1,241	3,421
POhWER - B&H Advocacy Hub	189,230	-	189,230	201,920	-	201,920
Southdown Housing Association - Lighthouse Community Roots	-	42,183	42,183	-	41,848	41,848
Orbit Group Ltd - Breathing Spaces Sussex	-	31,109	31,109	-	28,404	28,404
East Sussex County Council - Men's Mental Health	-	119,192	119,192	-	72,940	72,940
Wellbeing in East Sussex LMGF	-	26,165	26,165	-	39,700	39,700
Other	-	5,000	5,000	-	-	-
	499,114	538,251	1,037,365	508,504	469,669	978,173

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	11,307	4,856
Training and consultancy	16,994	20,180
Other trading activities	28,301	25,036

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	29,844	9,956

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity	1,039	1,150
Other fundraising costs		

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Advocacy Services 2024 £	Wellbeing Services 2024 £	Total 2024 £	Advocacy Services 2023 £	Wellbeing Services 2023 £	Total 2023 £
Direct costs						
Staff costs	341,350	539,329	880,679	380,457	506,205	886,662
Other direct costs	11,139	21,571	32,710	15,312	28,877	44,189
Payment to partners	-	18,100	18,100	-	13,833	13,833
	<u>352,489</u>	<u>579,000</u>	<u>931,489</u>	<u>395,769</u>	<u>548,915</u>	<u>944,684</u>
Share of support and governance costs (see note 10)						
Support	32,494	94,435	126,929	33,757	77,114	110,871
Governance	6,331	-	6,331	5,593	-	5,593
	<u>391,314</u>	<u>673,435</u>	<u>1,064,749</u>	<u>435,119</u>	<u>626,029</u>	<u>1,061,148</u>
Analysis by fund						
Unrestricted funds	198,115	181,096	379,211	216,235	192,063	408,298
Restricted funds	193,199	492,339	685,538	218,884	433,966	652,850
	<u>391,314</u>	<u>673,435</u>	<u>1,064,749</u>	<u>435,119</u>	<u>626,029</u>	<u>1,061,148</u>

9 Description of charitable activities

Advocacy Services

To provide individuals with information on services and treatment, space to review and discuss their options and support to self advocate.

Wellbeing Services

To provide advice and information on local mental health and wellbeing services, mental health conditions and treatment options, along with a wide range of other mental health related issues.

10 Support costs allocated to activities

	2024 £	2023 £
Support costs	126,929	110,871
Governance costs	6,331	5,593
	<u>133,260</u>	<u>116,464</u>
Analysed between:		
Advocacy Services	38,825	39,350
Wellbeing Services	94,435	77,114
	<u>133,260</u>	<u>116,464</u>

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs allocated to activities

(Continued)

Governance costs includes payments to the auditors of £4,740 (2023 - £4,080) for audit fees and £1,578 (2023 - £1,503) for non audit services.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
38	37

Employment costs

	2024 £	2023 £
Wages and salaries	793,024	796,457
Social security costs	59,879	63,258
Other pension costs	27,776	26,947
	<u>880,679</u>	<u>886,662</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,000 - £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	<u>217,216</u>	<u>230,624</u>

The charity's key management personnel comprises of the Chief Executive Officer, Director of Operations and 4 Service Managers.

13 Taxation

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

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	77,392	10,284	87,676
At 31 March 2024	77,392	10,284	87,676
Depreciation and impairment			
At 1 April 2023	77,392	10,284	87,676
At 31 March 2024	77,392	10,284	87,676
Carrying amount			
At 31 March 2024	-	-	-
At 31 March 2023	-	-	-

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	156,414	18,697
Accrued income	35,167	28,123
Prepayments	15,792	15,118
	207,373	61,938

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	13,076	15,145
Trade creditors	4,581	6,480
Other creditors	4,927	4,951
Accruals and deferred income	16,767	12,992
	39,351	39,568

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
East Sussex Development	6,356	-	-	6,356
DWP - Employment Advice	52,373	269,000	(266,505)	54,868
B&H Advocacy Hub	15,105	189,230	(193,199)	11,136
East Sussex - Get Set To Go	3,743	-	(3,743)	-
Pace Setter (Practice Hope) Project	5,398	-	-	5,398
Lighthouse Community Roots Project	8,089	42,183	(43,549)	6,723
East Sussex - Orbit	18,054	31,109	(35,342)	13,821
East Sussex CC - Men's Mental Health	27,000	119,192	(102,407)	43,785
Wellbeing in East Sussex LMGF	14,628	26,165	(40,793)	-
	<u>150,746</u>	<u>676,879</u>	<u>(685,538)</u>	<u>142,087</u>

Previous year:

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
East Sussex Development	12,674	-	(6,318)	6,356
DWP - Employment Advice	81,483	247,000	(276,110)	52,373
B&H Advocacy Hub	29,889	204,100	(218,884)	15,105
East Sussex - Get Set To Go	3,743	-	-	3,743
Pace Setter (Practice Hope) Project	5,398	-	-	5,398
Lighthouse Community Roots Project	8,947	41,848	(42,706)	8,089
East Sussex - Orbit	11,005	28,404	(21,355)	18,054
East Sussex CC - Men's Mental Health	16,465	72,940	(62,405)	27,000
Wellbeing in East Sussex LMGF	-	39,700	(25,072)	14,628
	<u>169,604</u>	<u>633,992</u>	<u>(652,850)</u>	<u>150,746</u>

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

(Continued)

(a) East Sussex Development Funding from East Sussex Mind Shops Profit Share to invest in the development of Mind Services in East Sussex. The profit share arrangement ended on 31 March 2021.

(b) DWP – B&H Employment Advice Employment advice includes support with job retention and securing employment, volunteering and learning opportunities for people accessing support through Talking Therapies. A pilot project run jointly by DWP and DHSC and delivered as part of the Brighton and Hove Wellbeing Service.

(c) B&H Advocacy Hub – Sussex Advocacy Partnership Community Advocacy, IMHA and statutory advocacy services for people in Brighton and Hove. This is a partnership with POHWER, MindOut, Speak Out, SIS and Impact Initiatives which started on 1 July 2019. Funded by B&H CC and B&H CCG through POHWER as lead partner.

(d) East Sussex – Get Set to Go, a national Mind initiative with funding from Sport England and the National Football League supporting individuals in Hastings to access physical activity opportunities. Contract ended 31 October 2020. Remaining balance agreed for use to fund any physical activity, movement or sport related support within other projects delivery.

(e) Pace Setter/Practice Hope A Primary Care Quality Improvement project in Brighton and Hove, supporting GPs to improve how they support young people with thoughts of suicide and self-harm. Contract ended 30 September 2020.

(f) Lighthouse Community Roots A partnership with Southdown and Sussex Partnership NHS Foundation Trust providing therapeutic interventions for people with a personality disorder diagnosis in B&H. Delivered as part of the B&H Community Roots partnership and funded by B&H CCG through Southdown as lead partner. Contract started 1 October 2019.

(g) Orbit Breathing Space – Sussex Providing wellbeing support to Orbit tenants and local people across East Sussex, B&H and West Sussex. Funded by Orbit, the contract started 1 March 2022.

(h1) East Sussex Men's Mental Health Community Development Engages with communities and individuals to empower men in the target age group who are experiencing or at risk of mental health problems or suicide. Funded by East Sussex County Council, contract started 1 April 2021 and ended December 2023.

(h2) East Sussex Men's Training and Skills Provides training, workshops and resources to enable participants to develop skills to support men's mental health, to be alert to signs of suicide and connect people to appropriate support. Funded by East Sussex County Council, contract started January 2023.

(i) Wellbeing in East Sussex Mental health promotion and wellbeing support in East Sussex, providing a range of activities and events to promote the emotional wellbeing and mental health of local communities and individuals. Funded through a Local Mind Grant. Contract ended Feb 2023.

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Current assets/(liabilities)	1,223,894	142,087	1,365,981
	<u>1,223,894</u>	<u>142,087</u>	<u>1,365,981</u>

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	1,164,802	150,746	1,315,548
	<u>1,164,802</u>	<u>150,746</u>	<u>1,315,548</u>

19 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 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Brighton & Hove Risk Pool	34,724	-	-	-	34,724
Designated B&H Advocacy	26,121	-	-	-	26,121
Designated B&H Advice Service	132,303	6,373	(92,020)	-	46,656
General funds	971,654	432,969	(288,230)	-	1,116,393
	<u>1,164,802</u>	<u>439,342</u>	<u>(380,250)</u>	<u>-</u>	<u>1,223,894</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Designated Legacy	69,491	-	(69,491)	-	-
Brighton & Hove Risk Pool	34,724	-	-	-	34,724
Designated B&H Advocacy	26,121	-	-	-	26,121
Designated B&H Advice Service	-	1,242	(18,939)	150,000	132,303
General funds	1,019,839	422,833	(321,018)	(150,000)	971,654
	<u>1,150,175</u>	<u>424,075</u>	<u>(409,448)</u>	<u>-</u>	<u>1,164,802</u>

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds

(Continued)

(a) Legacy – the remainder of a legacy received in October 2019 to continue our B&H Mental Health Advice Service and for investment in our website and digital development. See note 17(b).

(b) B&H Wellbeing Service end of contract shared risk pool

(c) Balances from B&H advocacy contracts which ended in June 2019 (note 17 (a) & (b)) to continue and maintain capacity in B&H advocacy service during the contract extension. See note 17 (h).

(d) Investment from reserves - to maintain capacity and continue delivery of our Mental Health Advice Service. See note 17 (c).

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	47,000	47,000
Between two and five years	47,000	94,000
	<u>94,000</u>	<u>141,000</u>

21 Related party transactions

There were no disclosable related party transactions during the period, other than the remuneration of key management personnel as disclosed in note 12 (2023: none).

22 Cash generated from operations

	2024 £	2023 £
Surplus/(deficit) for the year	50,433	(4,231)
Adjustments for:		
Investment income recognised in statement of financial activities	(29,844)	(9,956)
Movements in working capital:		
(Increase) in debtors	(145,435)	(415)
(Decrease)/increase in creditors	(217)	7,506
(Decrease) in deferred income	-	(17,865)
Cash absorbed by operations	<u>(125,063)</u>	<u>(24,961)</u>

23 Analysis of changes in net funds

The charity had no material debt during the year.

