

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 2025

MIND IN BRIGHTON AND HOVE

LEGAL AND ADMINISTRATIVE INFORMATION

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

Charity number 1071434

Company number 03592375

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MIND IN BRIGHTON AND HOVE

CONTENTS

	Page
Trustees' report	1 - 9
Statement of trustees' responsibilities	10
Independent auditor's report	11 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 29

MIND IN BRIGHTON AND HOVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, 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 2025

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
- Professional Boundaries

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 2025

The following table shows the number of clients supported by the advocacy services in 2025 with the comparative figures for 2024:

West Sussex Adult Advocacy:

	2025	2024		
Adult Community Advocacy			649	589
IMHA	423	493		
Total beneficiaries		1,072	1,082	

Brighton and Hove Adult Advocacy:

	2025	2024		
Adult Community Advocacy			481	496
IMHA	560	501		
Total beneficiaries		1,041	997	

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 2025 the service supported a total of 935 clients (2024 - 1,052) and engaged with a further 600 through its outreach activities.

We also continue to deliver an **Employment Advice Service** as part of the Brighton and Hove Wellbeing Service. The Employment Advisers within Talking Therapies Services Initiative is a pilot project run jointly by Department for Work and Pensions and Department of Health and provided employment support to 615 people accessing Talking Therapies during 2025 (2024 - 584). 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 2025 the service supported a total of 148 clients (2024 - 136).

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 3 active volunteers who provided 137 hours of support (2024 average of 4 active volunteers, providing 176 hours of support). During the year the service delivery model has been reviewed and the Peer Support Coordinator role ended at the end of February 2025.

Pathfinder West Sussex

Mind in Brighton and Hove is part of Pathfinder West Sussex, an Alliance of 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 2025

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.

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 2025 the service supported a total of 411 participants to the end of March 2025, when the service ended (2024 - 365).

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 77 people to the end of March 2025, when the service ended (2024 - 197).

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. During 2025, we delivered training courses to 764 individuals (2024 - 622).

VOLUNTEERS

The organisation has benefited from the services of 22 volunteers (2024 - 37) and is extremely grateful for the contribution made by these individuals. Volunteers have undertaken roles as Peer Mentors in Crawley, Horsham and Mid Sussex, in our Brighton and Hove Mental Health Advice Service, at Lighthouse Recovery Service.

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.

MIND IN BRIGHTON AND HOVE

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

FOR THE YEAR ENDED 31 MARCH 2025

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 14 to 16 with the accompanying notes to the accounts on pages 17 to 29.

There was an increase in unrestricted reserves of £29,843 to £1,253,737 at 31 March 2025 (2024 an increase of £59,092).

There was a decrease in restricted reserves of £33,449 to £108,638 at 31 March 2025 (2024 a decrease of £8,659).

There was therefore an overall decrease in reserves for the year of £3,606 (2024 an increase of £50,433).

Expenditure was all incurred on delivery of the charity's charitable activities as outlined on pages 22 to 23, 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.

Looking to the future, in 2025/2026 we will be building on our existing work and looking to expand and develop new services and support. During the year, we were delighted to secure new contracts for our statutory and non-statutory advocacy provision across both Brighton and Hove and West Sussex, following a successful pre procurement process. This new 5-year contract provides some security for the organisation and its beneficiaries and also a platform for future development. We are pleased to be part of a new partnership for the delivery of our advocacy services, which also provides new opportunities for collaboration and development.

We face some uncertainty about the future funding for one of our current contracts, current funding is due to end in March 2026 and national funding plans beyond this are yet to be confirmed. Although there are reasonable expectations that this funding may continue, we have robust plans in place including identifying the costs and contributions of each individual contract and scenario planning to ensure readiness in the event of this funding ending or any other significant changes in contract income. These plans 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 also continue to research and bid for new funding, alongside identifying opportunities for expanding and building on income generation opportunities, such as our training delivery.

We face the ending of our current lease of our main premises in Brighton in March 2026 and so in recent months have been developed plans and identified our options to ensure we secure appropriate and suitable alternative premises, remaining aware of the potential impact that relocation and new lease arrangements are likely to have of our reserves position.

Trustees have agreed the use of some reserves to invest in maintaining the delivery, capacity and development of our Mental Health Advice Service during 2025/2026 and are committed in principle to extending this investment to March 2027. It is intended that plans and details for this will be confirmed as part of our budget setting and agreement for 2026/2027. 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 recently and post year-end is the continued impact of the cost-of-living and related challenges such as changes to National Insurance and increased energy costs which also impacts 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 2025**

Reserves policy

RESERVES POLICY

As at March 2025, trustees have agreed to aim for a reserves figure of £429K, and the charity has unrestricted funds £1,253,737 before the consideration of agreed designated funds is taken into account. 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. If our free reserves exceed the agreed level equivalent to 4 months expenditure and lease commitments, then trustees will develop and agree plans for investment.

The use of reserves to invest in maintaining the delivery, capacity and development of our Mental Health Advice Service during 2025/2026 has been agreed. It has also been agreed that funds will continue to be designated in 2025/2026 to maintain the current capacity and continue our Brighton and Hove Advocacy Services to the end of the extended contract period to end of June 2025. A small amount of funds has been designated for investment from reserves to contribute to management capacity for the development of activities in East Sussex.

In addition, we have designated an initial amount as part of our planned budget in 2025/2026 as investment from reserves to support the potential relocation costs from our main premises in Brighton and are actively developing plans for further investment likely to be required for refurbishment, removal and set up, as well as consideration of overall lease commitments.

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.

MIND IN BRIGHTON AND HOVE

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

FOR THE YEAR ENDED 31 MARCH 2025

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 2025/26 reflects our four new strategic objectives and includes:

Strategic Priority 1: Financial Resilience

- Expand/retain current contracts and maximise opportunities/best position for MiBH to secure new contracts/funding
- Take initial steps to implement the Mind 'Federation First' strategy in Sussex through working with national Mind and West Sussex Mind and identify opportunities for collaboration
- Actively engage with the transformation of NHS/MH systems and services across Sussex
- Review organisational premises requirements across Sussex and identify alternative premises opportunities
- Complete Advice Service evaluation and develop plans for service specification and sustainability beyond March 2026
- Review our management team and central team structure and responsibilities to ensure these are effective and efficient
- Continue to review our investment accounts to minimise risk and maximise interest
- Review our options to improve our approach to legacy fundraising

Strategic Priority 2: Service Innovation and Development

- Remain updated with and influence changes in procurement and external environment through attendance/participation at key strategic meetings/events/networks across Sussex
- Advocacy Services: Establish new partnership with new lead provider, develop plan and implement changes required with new contract, ensure smooth transition for clients
- Training delivery: Pilot new range of costing for open access courses via Eventbrite, promote our 2 new courses to expand our training offer, recruit new trainers and deliver Train the Trainer course
- Maintain Quality Marks: MQM and Advocacy QPM
- Establish and develop one new partnership/provide expertise with non-mental health organisation
- Research and develop recommendations and an action plan for the appropriate and effective use of AI within MiBH
- Review and implement recommendations from environmental working group

Strategic Priority 3: Accessibility and Inclusion

- Build on our approach to equalities monitoring and analyse alongside relevant, updated JSNA to identify issues and make recommendations
- Take initial steps to engage with the Patient and Carer Race Equality Framework (PCREF) and develop plan to implement requirements
- Explore potential reciprocal learning and development opportunities within the new Advocacy Partnership to improve accessibility and inclusion
- Identify priority area for pilot work/support for parents/carers with the Advice service
- Identify preferred equality and diversity learning and development opportunities for staff to increase awareness
- Establish working group to finalise and implement plans for recruiting training and supporting more people with lived experience to be involved and participate in our recruitment process
- Review and revise current recruitment pack, documentation and application form

MIND IN BRIGHTON AND HOVE

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

FOR THE YEAR ENDED 31 MARCH 2025

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 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
- Identify two organisational priorities for short terms, cross organisational working groups
- Review and evaluate our Employee Assistance Programme (EAP) and Wider Wallet Scheme

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.

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)

(Resigned 19 November 2024)

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 2025

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 (MQM) in August 2022. We expect to be undertaking a new MQM assessment process during 2025. 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

18 November 2025

MIND IN BRIGHTON AND HOVE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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; 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 2025 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MIND IN BRIGHTON AND HOVE

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

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 directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

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

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, and compliance with the UK Companies and Charities Acts and Charities SORP (FRS 102).

MIND IN BRIGHTON AND HOVE

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

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;
- 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.

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

Sumer Audit is the trading name of Sumer Auditco Limited

2 December 2025
Piper House
4 Dukes Court
Bognor Road
Chichester
PO19 8FX

MIND IN BRIGHTON AND HOVE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income and endowments from:							
Donations and legacies	3	28,879	-	28,879	20,711	-	20,711
<u>Charitable activities</u>							-
Advocacy Services	4	309,884	185,000	494,884	309,884	189,230	499,114
Wellbeing Services	4	43,524	398,473	441,997	50,602	487,649	538,251
Other trading activities	5	19,488	-	19,488	28,301	-	28,301
Investments	6	33,602	-	33,602	29,844	-	29,844
Other income	7	517	-	517	-	-	-
Total income		435,894	583,473	1,019,367	439,342	676,879	1,116,221
Expenditure on:							
Raising funds	8	673	-	673	1,039	-	1,039
<u>Charitable activities</u>							
Advocacy Services	9	214,829	193,768	408,597	198,115	193,199	391,314
Wellbeing Services	9	190,549	423,154	613,703	181,096	492,339	673,435
Total charitable expenditure		405,378	616,922	1,022,300	379,211	685,538	1,064,749
Total expenditure		406,051	616,922	1,022,973	380,250	685,538	1,065,788
Net income/(expenditure) and movement in funds		29,843	(33,449)	(3,606)	59,092	(8,659)	50,433
Reconciliation of funds:							
Fund balances at 1 April 2024		1,223,894	142,087	1,365,981	1,164,802	150,746	1,315,548
Fund balances at 31 March 2025		1,253,737	108,638	1,362,375	1,223,894	142,087	1,365,981

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

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

MIND IN BRIGHTON AND HOVE

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Current assets					
Debtors	16	24,922		207,373	
Cash at bank and in hand		1,381,458		1,197,959	
		<u>1,406,380</u>		<u>1,405,332</u>	
Creditors: amounts falling due within one year	17	44,005		39,351	
		<u>44,005</u>		<u>39,351</u>	
Net current assets			1,362,375		1,365,981
			<u><u>1,362,375</u></u>		<u><u>1,365,981</u></u>
The funds of the charity					
Restricted income funds	18	108,638		142,087	
Unrestricted funds	20	1,253,737		1,223,894	
		<u>1,362,375</u>		<u>1,365,981</u>	
		<u><u>1,362,375</u></u>		<u><u>1,365,981</u></u>	

The notes on pages 17 to 29 form part of these financial statements.

The financial statements were approved by the trustees on 18 November 2025

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 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		149,897		(125,063)
Investing activities					
Investment income received		33,602		29,844	
Net cash generated from investing activities					
			33,602		29,844
Net cash used in financing activities					
			-		-
Net increase/(decrease) in cash and cash equivalents					
			183,499		(95,219)
Cash and cash equivalents at beginning of year			1,197,959		1,293,178
Cash and cash equivalents at end of year			1,381,458		1,197,959

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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, East Sussex, 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 £1.

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 2025

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 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

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.

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

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.

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	28,879	20,711

4 Charitable activities

	Advocacy Services 2025 £	Wellbeing Services 2025 £	Total 2025 £	Advocacy Services 2024 £	Wellbeing Services 2024 £	Total 2024 £
Grants and contracts	494,884	441,997	936,881	499,114	538,251	1,037,365
Analysis by fund						
Unrestricted funds	309,884	43,524	353,408	309,884	50,602	360,486
Restricted funds	185,000	398,473	583,473	189,230	487,649	676,879
	494,884	441,997	936,881	499,114	538,251	1,037,365
Grants and contracts						
NHS Sussex ICB - B&H						
Employment Advice	-	269,000	269,000	-	269,000	269,000
NHS Sussex ICB - W Sx						
Pathfinder Services	309,884	39,229	349,113	309,884	39,229	349,113
Department of Work and Pensions - Access to Work	-	962	962	-	6,373	6,373
POhWER - B&H						
Advocacy Hub	185,000	-	185,000	189,230	-	189,230
Southdown Housing Association - Lighthouse						
Community Roots	-	38,861	38,861	-	42,183	42,183
Orbit Group Ltd - Breathing Spaces Sussex						
	-	27,051	27,051	-	31,109	31,109
East Sussex County Council - Men's Mental Health						
	-	63,561	63,561	-	119,192	119,192
Wellbeing in East Sussex						
LMGF	-	-	-	-	26,165	26,165
Other	-	3,333	3,333	-	5,000	5,000
	494,884	441,997	936,881	499,114	538,251	1,037,365

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	758	11,307
Training and consultancy	18,730	16,994
Other trading activities	19,488	28,301

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	33,602	29,844

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	517	-

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	673	1,039

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Expenditure on charitable activities

	Advocacy Services 2025 £	Wellbeing Services 2025 £	Total 2025 £	Advocacy Services 2024 £	Wellbeing Services 2024 £	Total 2024 £
Direct costs						
Staff costs	337,502	494,498	832,000	341,350	539,329	880,679
Other direct costs	28,080	9,063	37,143	11,139	21,571	32,710
Payment to partners	-	5,525	5,525	-	18,100	18,100
	<u>365,582</u>	<u>509,086</u>	<u>874,668</u>	<u>352,489</u>	<u>579,000</u>	<u>931,489</u>
Share of support and governance costs (see note 11)						
Support	33,261	104,617	137,878	32,494	94,435	126,929
Governance	9,754	-	9,754	6,331	-	6,331
	<u>408,597</u>	<u>613,703</u>	<u>1,022,300</u>	<u>391,314</u>	<u>673,435</u>	<u>1,064,749</u>
Analysis by fund						
Unrestricted funds	214,829	190,549	405,378	198,115	181,096	379,211
Restricted funds	193,768	423,154	616,922	193,199	492,339	685,538
	<u>408,597</u>	<u>613,703</u>	<u>1,022,300</u>	<u>391,314</u>	<u>673,435</u>	<u>1,064,749</u>

10 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.

11 Support costs allocated to activities

	2025 £	2024 £
Support costs	137,878	126,929
Governance costs	9,754	6,331
	<u>147,632</u>	<u>133,260</u>
Analysed between:		
Advocacy Services	43,015	38,825
Wellbeing Services	104,617	94,435
	<u>147,632</u>	<u>133,260</u>

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Support costs allocated to activities

(Continued)

Governance costs includes payments to the auditors of £8,100 (2024 - £4,740) for audit fees and £1,620 (2024 - £1,578) for non audit services.

Support and governance costs are allocated to the charitable activities according to the level of service provided.

12 Trustees

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

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	34	38

Employment costs

	2025 £	2024 £
Wages and salaries	749,560	793,024
Social security costs	57,685	59,879
Other pension costs	24,755	27,776
	832,000	880,679

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

	2025 Number	2024 Number
£60,000 - £70,000	-	1
£70,000 - £80,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	212,638	217,216

The charity's key management personnel comprises of the Chief Executive Officer, Head of Services and four Service Managers.

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Taxation

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

15 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2024	77,392	10,284	87,676
Disposals	-	(10,284)	(10,284)
	<u>77,392</u>	<u>-</u>	<u>77,392</u>
At 31 March 2025	77,392	-	77,392
Depreciation and impairment			
At 1 April 2024	77,392	10,284	87,676
Eliminated in respect of disposals	-	(10,284)	(10,284)
	<u>77,392</u>	<u>-</u>	<u>77,392</u>
At 31 March 2025	77,392	-	77,392
Carrying amount			
At 31 March 2025	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	9,045	156,414
Accrued income	2,932	35,167
Prepayments	12,945	15,792
	<u>24,922</u>	<u>207,373</u>

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	13,814	13,076
Trade creditors	7,398	4,581
Other creditors	4,242	4,927
Accruals and deferred income	18,551	16,767
	<u>44,005</u>	<u>39,351</u>

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 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 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
East Sussex Development	6,356	-	-	6,356
DWP - Employment Advice	54,868	269,000	(282,612)	41,256
B&H Advocacy Hub	11,136	185,000	(193,767)	2,369
Pace Setter (Practice Hope) Project	5,398	-	-	5,398
Lighthouse Community Roots Project	6,723	38,861	(45,584)	-
East Sussex - Orbit	13,821	27,051	(34,282)	6,590
East Sussex CC - Men's Mental Health	43,785	63,561	(60,677)	46,669
	<u>142,087</u>	<u>583,473</u>	<u>(616,922)</u>	<u>108,638</u>

Previous year:

	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>

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 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 and will be ending on 30 June 2025. Funded by B&H CC and NHS Sussex ICB 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. With agreement, the remaining balance was used during 2024 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/B&H UOK partnership and funded by B&H CCG through Southdown as lead partner. Contract started 1 October 2019 and ended 28 February 2025.

(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 and ended 31 March 2025.

(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 31 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 and ended 31 March 2025.

(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 during 2024 and ended in February 2023.

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Current assets/(liabilities)	1,253,737	108,638	1,362,375
	<u>1,253,737</u>	<u>108,638</u>	<u>1,362,375</u>
	<u><u>1,253,737</u></u>	<u><u>108,638</u></u>	<u><u>1,362,375</u></u>
	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>
	<u><u>1,223,894</u></u>	<u><u>142,087</u></u>	<u><u>1,365,981</u></u>

20 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Brighton & Hove Risk Pool	34,724	-	-	-	34,724
Designated B&H Advocacy	26,121	-	-	-	26,121
Designated B&H Advice Service	46,656	-	(86,473)	43,344	3,527
Designated Management Restructure	-	-	-	30,000	30,000
General funds	1,116,393	435,894	(319,578)	(73,344)	1,159,365
	<u>1,223,894</u>	<u>435,894</u>	<u>(406,051)</u>	<u>-</u>	<u>1,253,737</u>
	<u><u>1,223,894</u></u>	<u><u>435,894</u></u>	<u><u>(406,051)</u></u>	<u><u>-</u></u>	<u><u>1,253,737</u></u>

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Unrestricted funds (Continued)

Previous year:	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>

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

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

(c) Designated Management Restructure - to support planned restructuring to increase management capacity.

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

21 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:

	2025 £	2024 £
Within one year	47,000	47,000
Between two and five years	-	47,000
	<u>47,000</u>	<u>94,000</u>

22 Related party transactions

There were no disclosable related party transactions during the period (2024: none), other than the remuneration of key management personnel as disclosed in note 13 for both years.

MIND IN BRIGHTON AND HOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23	Cash generated from operations	2025	2024
		£	£
	(Deficit)/surplus for the year	(3,606)	50,433
	Adjustments for:		
	Investment income recognised in statement of financial activities	(33,602)	(29,844)
	Movements in working capital:		
	Decrease/(increase) in debtors	182,451	(145,435)
	Increase/(decrease) in creditors	4,654	(217)
		<hr/>	<hr/>
	Cash generated from/(absorbed by) operations	149,897	(125,063)
		<hr/> <hr/>	<hr/> <hr/>

24 Analysis of changes in net funds

The charity had no material debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.