Darlington Mind

England & Wales · Charity number 1093140

Details

Other names	DARLINGTON MIND LIMITED, DARLINGTON MIND
Status	Registered
Legal form	Charitable company
Company number	04433988
Registered	2002-07-25
Register	View on the Charity Commission register

Contact

Address	St. Hildas House 11 Borough Road Darlington DL1 1SQ
Phone	01325 283169
Email	contactus@darlingtonmind.com
Website	www.darlingtonmind.com

Activities

Objects: TO PROMOTE THE PRESERVATION OF MENTAL HEALTH AND TO ASSIST IN RELIEVING PERSONS SUFFERING FROM MENTAL DISORDER OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS REQUIRING ADVICE OR TREATMENT, IN ASSOCIATION WITH MIND IN ACCORDANCE WITH THE AIMS AND OBJECTS OF MIND.

Activities: Darlington Mind exists to assist people with mental health issues to realise their potential in life through support. advice, information, supported housing, rehabilitation, training, counselling, care, mentoring and personal development. A range of projects and initiatives assists over 1000 people pa across Darlington, South Durham, Hambleton and Richmondshire.

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Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE DARLINGTON AND SOUTH DURHAM
- Darlington
- Durham
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£851,311	£879,477	£770,021	38
2024-03-31	£832,078	£821,373	£798,187	39
2023-03-31	£817,322	£788,851	£744,582	35
2022-03-31	£788,942	£741,442	£716,111	31
2021-03-31	£767,651	£874,297	£668,611	43

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Trustees

Name	Role	Appointed
Dena Dalton	Chair	2021-08-19
CARL DOOLAN		2020-01-21
Catherine Hodgson		2021-08-19
DR Richard Langrick		2015-05-26
Joanne Soane		2020-11-19
Keith Bennett		2023-05-30
Martin Vickerman		2025-07-30
Melanie Pears		2014-12-02
Trisha Manners		2023-03-28

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Darlington Mind

England & Wales - Charity number 1093140

Accounts

REGISTERED COMPANY NUMBER: 04433988 (England and Wales)
REGISTERED CHARITY NUMBER: 1093140

Report of the Trustees and

Audited Financial Statements

for the Year Ended 31 March 2025

for

DARLINGTON MIND

DARLINGTON MIND

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DARLINGTON MIND

Reference and Administrative Details for the Year Ended 31 March 2025

TRUSTEES	M L Pears - Vice-Chair R Langrick C Doolan N Sullivan (resigned 19/8/24) J Soane - Co-Chair C Hodgson D L Dalton - Co-Chair K L Hunter (resigned 31/7/24) T Manners K Bennett - Honorary Treasurer M C Vickerman (appointed 30/7/25)
COMPANY SECRETARY	S G W Davidson
REGISTERED OFFICE	Saint Hildas House 11 Borough Road Darlington County Durham DL1 1SQ
REGISTERED COMPANY NUMBER	04433988 (England and Wales)
REGISTERED CHARITY NUMBER	1093140
SENIOR STATUTORY AUDITOR	Simon Davies MMath FCA
AUDITORS	Mitchell Gordon LLP Accountants and Statutory Auditor 43 Coniscliffe Road Darlington Co. Durham DL3 7EH

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

DARLINGTON MIND MISSION STATEMENT

To promote good mental health and wellbeing and to offer high quality care, support and recovery services within our local communities.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's principal objective is to assist people with mental health issues to regain their full potential in life and work. In setting our objectives and planning our activities, Trustees have considered the Charities Commission's general guidance on public benefit. When reviewing our aims and objectives and in planning our future services, the Trustees consider how planned activities will contribute to the aims and objectives they have set. All that Darlington Mind does as a charity is for public benefit and most of its activities fulfil The Charity Commissions category (12) purpose of "the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage". The Charity also works for category (6) "the advancement of health or the saving of lives" where this relates to Mental Health.

The Charity works tirelessly to ensure its services are of 'public benefit' and its Trustees ensure there is free and open access to any person who lives and works within the Darlington, South of County Durham, Hambleton and Richmondshire area who are dealing with mental health distress. The Charity seeks to realise this objective by providing the support and services detailed below.

Service Delivery

During the year the charity supported 2,190 people in Darlington, South of County Durham, Hambleton and Richmondshire through a range of interventions. We strive to support more people each year across our local communities to meet the ever growing demand for help.

The people we serve continue to grapple with the high cost of living, uncertainty around utility costs, unease about conflicts in Europe and further afield, relationship and job worries, a rise in reports of domestic violence, eating disorders, homelessness plus more people becoming alcohol and drug dependent. This means that numbers seeking help continues to rise.

However, we are also aware that a great many people, feeling unwell and struggling to cope but do not ask for help, with social and self-stigma, being barriers to engagement.

Supported Housing Services

Saint Hilda's House has a 10 Bed Housing Project specifically for people with mental health issues which is managed by the charity on behalf of the North Star Housing Group. Housing staff offer tenancy support and alongside our Adult Mental Health Team emotional and practical help is available to residents and everyone is charged rent for their accommodation. The Charity are also managing agents on behalf of North Star Housing for 6 separate single person flats for individuals who have progressed from Saint Hilda's House into independent living but who still require continuing long-term support. The charity also has 9 single person units and rents a further unit from a private landlord. We offer good quality accommodation for people with mental health issues and work closely with a range of agencies that assist with re-settlement of people into a community setting as part of their rehabilitation process. The charity continues to seek development of a range of other partnerships to extend its housing offer.

OBJECTIVES AND ACTIVITIES

Rehabilitation:

The Social Drop-in

Is a day service for adults with mental health issues and offers recreational and community activities for people by assessing needs and helping clients to move through a process of rehabilitation, therapy and peer support.

Therapeutic activities

Therapies account for a significant part of the work of the charity's support for adults.

Our activities include:

- Digital Skills Project continues to help people develop online, digital skills and confidence, which are essential in helping to achieve and maintain client's domestic, financial and social needs;
- Art Group with regular art and creative craft sessions - developing a wide variety of creative skills, trips to inspiring venues and exhibiting client's work;
- Walking groups providing an outlet for physical exercise, access to nature and social connections;
- Cook and eat - supporting learning life skills such as cooking and budget planning, supporting healthier eating;
- Gardening and development of our garden on site at Darlington;
- Women's Group;
- Knitting and relaxation;
- Creative writing and poetry (Darlington and Northallerton); and
- A monthly support group for people dealing with anxiety and depression.

Rapid Response Suicide Prevention

Objectives and activities

The NHS North East and North Cumbria Integrated Care Board has continued to fund the Rapid Response Suicide Prevention service covering County Durham and Darlington. The Charity continues to work with Let's Connect (the former Hartlepool and East Durham Mind). Working with the Crisis and ACCESS Teams, we ensure each new referral is assessed within 24 hours and sees a Counsellor within 5 working days. Demand continues to be high.

Additional Adult Services in Hambleton and Richmondshire

We offer a range of services including the North Yorkshire Council (NYC) commissioned service called 'Mind Matters' providing a range of low-level advice, information, and peer support services. We also provide a NYC funded day services and outreach for people with enduring mental health issues. We also work in partnership engaging with the Cuppa Connect project - outreach work engaging with the local communities across Hambleton and Richmondshire.

Recovery and Wellbeing Training

We continued to offer a range of self-help courses in County Durham and from our bases in Darlington and Northallerton, including emotional resilience.

Training and Workforce Development

We provide training and workforce development services to the VCSE, public and private sectors including mental health awareness, suicide prevention, workplace wellbeing and Mental Health First Aid. There is an increasing recognition amongst business that mental health care for their employees is essential.

General Counselling

We have a bank of volunteer Counsellors, who provide their time free of charge which enables the charity to provide some of its counselling at very low rates. The Counsellors provide an invaluable service to people with mental health issues who need access to talking therapies. In addition, we offer paid counselling for those who can pay. The demand for this service remains high.

Children's Services:

A Children and Young People's programme, now in its fifth year, is funded by Darlington Education Trust (Point North) which provides counselling support to students in 10 Darlington secondary schools, with which we work very closely. The programme aims to support those people with the most priority mental health conditions with substantive levels of counselling geared to their needs.

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Other funding, projects and Volunteer Support

The Charity is an integral part of mental health service delivery in Darlington, South of County Durham, Hambleton and Richmondshire. We continue to raise funds to assist with our work and have benefited from small donations from a variety of organisations and individuals. A proportion of funds received by the charity currently come from the purchase of services by statutory bodies for delivery to service users, which continue to fall. We continue to look for other diverse sources of funds to assist with our charitable aims and objectives.

Volunteer support

The Charity depends on a strong force of more than 24 volunteers to supplement the work of paid staff. The mixed workforce is a valuable part of our organisation. We would like to thank all our volunteers who collectively make a huge difference to our work.

Staff

The Trustees would like to extend a huge thank you to the staff for their hard work, support and loyalty in what continued to be extreme and difficult conditions during this financial year.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

The Charity has performed reasonably well financially during the year with careful management of costs. There was an operational loss for the charity in the year ended 31 March 2025. The Charity continues to face ongoing cost increases on utilities, general operating costs and wages, together with competition for grant funding, which will continue into 2025/26.

Trustees are satisfied with the extent to which the Charity's services have been taken up and its financial performance for the year. Trustees and Senior Managers regularly review the relevance and effectiveness of the services the Charity provides to ensure that its objectives and obligations to its users are met.

FINANCIAL REVIEW

Financial position

The Charity is committed to continually reviewing the efficiency and effectiveness of services being delivered and to discontinue any service which can no longer be delivered in an efficient and effective manner. However, the Charity continues to connect with current and potential clients and other stakeholders to better understand needs and to respond by developing new projects to meet those needs. Trustees regularly review and amend the Financial Regulations and will continue to ensure good governance.

Investment income arises from capital and interest-bearing deposit accounts as well as from investment properties which have been purchased. Income is used to invest in restricted and unrestricted funds that are not expected to be required during the period. Interest received on our reserves is monitored and efforts are made, in an uncertain climate to seek the most competitive interest rates. The Charity's Trustees will seek to use its reserves appropriately whilst still reducing our risk profile in the future where prudence and careful consideration justify it, including the development of joint ventures, growth and development of services which yield a return on investment and the purchase of additional capital assets which might generate unrestricted income.

We will continue to consider new housing development opportunities where we feel they will strengthen our overall financial position and meet local need.

Investment policy and objectives

The Trustees, having regard to the reserves policy, have operated a policy of retaining available funds in interest bearing deposit accounts.

FINANCIAL REVIEW

Reserves policy

The Executive acting as Trustees have reviewed the Charity's needs for reserves in line with the guidance issues by the Charity Commission and have agreed that financial reserves (the "Emergency Operating Reserve" - EOR) should be held for the following purposes:

- Income from statutory bodies is from a 'call off' contract. This inevitably presents cash- flow issues and income from these sources will require careful monitoring to ensure it does not result in the charity experiencing serious liquidity issues in the future. In addition, the charity is conscious of reducing local authority budgets and a squeeze on funding for adult social care. This has resulted in a considerable loss of income over a number of years, and we predict further falls in the future.

- Income from our NHS contract for Suicide Prevention, remains uncertain because of funding and NHS Policy - demand for the service continues to be high.

- Darlington Mind receives rental and housing benefit premium from the local authority for its 26 housing units which are occupied by people with mental health issues. Due to the inevitable fluctuation of occupancy, the charity must retain funds to bridge the payment of operating costs at times when rent income is not forthcoming due to interim voids.

- We receive 'ad hoc' donations and structured grant aid from charitable trusts such as County Durham Community Foundation. Competition for such funding and tightening of criteria by funders means that funding is currently much harder to secure. In addition, we receive donations and the results of fund raising opportunities but these payments are irregular in nature. Reserves are needed to smooth out this fluctuation.

- A portion of income is generated for 'charged for' services including charging service users for attending projects, from their personal social care or individual service contracts.

- The charity also struggles to generate income from a variety of other sources including investments due to low interest rates.

- The Charity requires protection against and the ability to continue operating despite damaging events or unforeseen circumstances which are outside the scope of the normal budgeting process. This might also include damage to property making it unusable.

- The target level for the EOR has been set at 3 months operating costs - a sum of approximately £219,870 plus £88,071 specifically set aside to cover redundancy obligations on a forced closure basis is £307,941.

General Reserves

Is held to sustain operations during periods when there is an unanticipated shortfall in income resources or to cover unanticipated significant expenditure, the general reserve as at 31 March 2025 is £750,107 which sufficiently covers the EOR.

Although the general reserves currently stand at £750,107, a proportion of this relates to fixed assets. The net book value of fixed assets as at 31 March 2025 is £677,700 which would not be easily convertible into cash in the short term, however current levels of cash held at 31 March 2025 is £319,216 which would cover the EOR.

Fixed Asset Reserves

Including the EOR, it was agreed that a fixed assets reserve should be held to accommodate those funds which are required to cover project costs outside the current operating budget and/or outside the current financial year. The level of this reserve will be the accumulated sum of all such funds in the accounts of the Charity at each year end.

Capital Purchase Scheme - The Charity spent £185,000 for the purchase and renovation of three new properties in 2019. £165,000 was borrowed in 2019-20 from NatWest, secured by way of first charges and debentures on property already owned by the Charity. These funds were used to purchase a further three properties in 2019-20.

Funds received for future work are recoded under accruals and deferred income.

FINANCIAL REVIEW

Designated Reserves

£345,072 is held in a designated reserve of which £335,072 is to cover fixed assets commitments and the balance of £10,000 has been allocated to cover capital repairs and maintenance on Saint Hildas Hall.

Freehold Property

The Charity owns the freehold interest in Saint Hildas Hall, 80 Borough Road (2 flats), 20 Eastbourne Road, 56 Thirlmere Road, 41 Pensbury Street and 39 Hargreaves Terrace. The Charity also owns a leasehold interest in 8 Falstaff Court, 264 Hundens Lane and 63 Quaker Lane. These properties are all located in Darlington and listed on the balance sheet.

FUTURE PLANS

Year ending 31st March 2026 will be another exciting and challenging year for the charity. There are financial challenges due to the increase in utilities, general running and wages costs and the reduction in statutory income. However, we are hoping to grow financially and geographically, developing new services, supporting more people, and meeting increasing demand.

Any surpluses generated from housing provision will be used to fund other mental health services in the future for those in most need. The charity looks forward to continuing to be the largest charity providing specialist mental health services for the people of Darlington, South Durham, Hambleton and Richmondshire.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Darlington Mind is an independent registered charity, registered with the Charity Commission in England and is a member of the national Mind Federation.

The charity was formed on 9th May 2002 to continue the activities of its predecessor unincorporated entity, Darlington Mind, and commenced its operations on 1st October 2002. The charity exists to promote and preserve good mental health and to assist those experiencing mental distress to regain their full potential in life and work.

Darlington Mind was formed on 5th December 1979 and as it works through its 43rd year of operation, the charity is well placed to deliver a range of vitally important mental health services to those who live and work in Darlington, South Durham, Hambleton and Richmondshire.

Recruitment and appointment of new trustees

Membership of the charity is open to anybody with an interest in its work who is not a member of staff. Appointment to the Board of Trustees is by nomination from the members followed by election at the Annual General Meeting. The Board of Trustees consists of up to 13 members with the primary office holders being the Chair (currently 2 co-chairs), Vice Chair, Treasurer/Chair of Finance and Risk Committee and Chair of Performance and Compliance Committee. The Chief Executive Officer acts as Company Secretary but is a non-voting member of the Board. The Treasurer and Chair of Finance roles are held by the same officer. The charity is committed to ensuring full-service user involvement in its decision making at all levels. The Board also seeks to fill any skills gap on the Board by recruiting new Trustees to help the charity meet its strategic objectives.

Organisational structure

The Chief Executive and staff carry out the day-to-day administration of the company on behalf of the Board of Trustees. Honorary officers and other volunteers also give valuable assistance in both expertise and time to facilitate the smooth running and management of the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New trustees are provided with induction training including core training in safeguarding adults, safeguarding children, equality and diversity, health and safety, data protection and range of other issues. New Trustees are also issued with copies of the Charities Constitution, Articles of Association and Charity Commission publications including details of their responsibilities as trustees and working rules. In addition, we have provided a Trustee Handbook to all Trustees.

A skills audit is undertaken of the trustees on a regular basis and appropriate training is organised for individuals thereafter. The Chair of Trustees (currently two co-chairs) also carry out appraisals with the CEO and seeks the views of all Trustees via a questionnaire.

Key management remuneration

Remuneration is reviewed annually by the Board of Trustees by reviewing rates of inflation, cost of living, industry factors and the changes to the national living wage. Any pay awards for staff, including senior managers, are reviewed and approved by the Board of Trustees.

Risk management and financial regulations

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business, and operational risks which the charity faces and assembled a Risk Register which confirms that systems and controls have been established to enable regular reports to be produced, so that the necessary steps can be taken to lessen these risks. The charity has taken out a variety of insurances to cover its work, to ensure its Trustees and provide support in Health and Safety and personnel related issues. In addition, the Trustees have reviewed its financial regulations for operational staff, amended its reserves policy and updated its business plan during the financial year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Darlington Mind Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

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

In so far as the Trustees are aware:

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

AUDITORS

The auditors, Mitchell Gordon LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 29 September 2025 and signed on its behalf by:



D L Dalton - Trustee

Report of the Independent Auditors to the Members of Darlington Mind

Opinion

We have audited the financial statements of Darlington Mind (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sectors in which the company operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection compliance, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

These procedures did not identify any potentially material actual or suspected non-compliance.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed material journal entries to identify unusual transactions or posting by unusual users;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and the company's legal advisors.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance of fraud and cannot be expected to detect non-compliance with all laws & regulations.

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

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 auditors' 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.



Simon Davies MMath FCA (Senior Statutory Auditor)
for and on behalf of Mitchell Gordon LLP
Accountants and Statutory Auditor
43 Coniscliffe Road
Darlington
Co. Durham
DL3 7EH

Date: 9/12/2025

DARLINGTON MIND

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	45,508	-	45,508	36,701
Charitable activities	5				
Charitable activities		470,646	324,655	795,301	792,576
Other trading activities	3	8,207	-	8,207	274
Investment income	4	2,295	-	2,295	2,527
Total		526,656	324,655	851,311	832,078
EXPENDITURE ON					
Raising funds	6	3,402	-	3,402	1,738
Charitable activities	7				
Charitable activities		514,228	361,847	876,075	819,635
Total		517,630	361,847	879,477	821,373
NET INCOME/(EXPENDITURE)		9,026	(37,192)	(28,166)	10,705
Transfers between funds	24	(22,935)	22,935	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	42,900
Net movement in funds		(13,909)	(14,257)	(28,166)	53,605
RECONCILIATION OF FUNDS					
Total funds brought forward		764,016	34,171	798,187	744,582
TOTAL FUNDS CARRIED FORWARD		750,107	19,914	770,021	798,187

The notes form part of these financial statements

DARLINGTON MIND

Balance Sheet
31 March 2025

	Notes	31/3/25 £	31/3/24 £
FIXED ASSETS			
Intangible assets	14	7,449	8,819
Tangible assets	15	670,251	679,915
		677,700	688,734
CURRENT ASSETS			
Debtors	16	18,864	14,765
Cash at bank and in hand		319,216	332,073
		338,080	346,838
CREDITORS			
Amounts falling due within one year	17	(74,088)	(72,538)
NET CURRENT ASSETS		263,992	274,300
TOTAL ASSETS LESS CURRENT LIABILITIES		941,692	963,034
CREDITORS			
Amounts falling due after more than one year	18	(107,521)	(118,297)
ACCRUALS AND DEFERRED INCOME	22	(64,150)	(46,550)
NET ASSETS		770,021	798,187
FUNDS	24		
Unrestricted funds		750,107	764,016
Restricted funds		19,914	34,171
TOTAL FUNDS		770,021	798,187

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 DECEMBER 2025 and were signed on its behalf by:

.....
D L Dalton - Trustee

The notes form part of these financial statements

DARLINGTON MIND

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	31/3/25 £	31/3/24 £
Cash flows from operating activities			
Cash generated from operations	1	5,364	28,570
Interest paid		(6,500)	(9,279)
Net cash (used in)/provided by operating activities		(1,136)	19,291
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,822)	-
Interest received		2,295	2,527
Net cash (used in)/provided by investing activities		(1,527)	2,527
Cash flows from financing activities			
Loan repayments in year		(10,194)	(7,414)
Net cash used in financing activities		(10,194)	(7,414)
Change in cash and cash equivalents in the reporting period		(12,857)	14,404
Cash and cash equivalents at the beginning of the reporting period		332,073	317,669
Cash and cash equivalents at the end of the reporting period		319,216	332,073

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/25 £	31/3/24 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(28,166)	10,705
Adjustments for:		
Depreciation charges	14,856	15,596
Interest received	(2,295)	(2,527)
Interest paid	6,500	9,279
Increase in debtors	(4,099)	(3,728)
Increase/(decrease) in creditors	18,568	(755)
Net cash provided by operations	5,364	28,570

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	332,073	(12,857)	319,216
	332,073	(12,857)	319,216
Debt			
Debts falling due within 1 year	(8,852)	(581)	(9,433)
Debts falling due after 1 year	(118,297)	10,776	(107,521)
	(127,149)	10,195	(116,954)
Total	204,924	(2,662)	202,262

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared under the going concern basis of accounting.

The presentational currency of the financial statements is the Pound Sterling (£).

Critical accounting judgements and key sources of estimation uncertainty
In the application of the company's accounting policies, the directors 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 to 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.

Revalued properties
As described in the tangible fixed assets note to the financial statements, land and buildings are stated at fair value based on the valuation performed by an independent professional valuer Carvers Group, Chartered Surveyors, with recent experience in the location and category of property valued. The valuer used observable market prices adjusted as necessary for any difference in the future, location or condition of the specific asset. However, the rise in interest rates and inflation has caused significant disruption and uncertainty in the UK property market which has inevitably increased the degree of judgement involved in the property valuation at 31 March 2025.

Income
All income is included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from charitable activities where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued and included within debtors.

For legacies, the executive committee made a policy decision that funds will not be included in the SOFA until the legacy has been received.

Interest on funds held on deposit is included when receivable and the amount can be reliably measured.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

continued...

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs
Cost allocation includes an element of judgement and the Charity has had to consider the cost benefit of detailed calculations and record keeping. To ensure full cost recovery on projects the Charity adopts a policy of allocating costs to the respective cost headings throughout the year.

Intangible fixed assets
Computer software was initially measured at cost and is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Minibus	- 25% on reducing balance

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses.

The properties (excluding Saint Hildas Hall) are deemed to all hold a residual value of £40,000 in 20 years time from year ending 31 March 2020, therefore, the depreciation will be provided over 20 years on a straight line from this date to the residual value.

The depreciation policy for Saint Hildas Hall will be depreciated at 2% on cost until its residual value of £141,000 is reached.

Freehold Property and Leasehold Property include supported housing and Saint Hildas Hall. The cost of these properties includes the following:

- Cost of acquiring land and buildings
- Development expenditure

All expenditure on items of fixtures and equipment used for the training, education, and welfare of tenants and beneficiaries is treated as repairs and renewal expenditure and written off as incurred. The expected useful life of such items are very short and the expenditure is not capitalised.

Taxation
The Charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Redundancy benefits.
Redundancy benefits are recognised as a liability and expense, following employee consultations and when the charity committed to terminate the employment of an employee.

Redundancy benefits are measured using the HMRC statutory redundancy pay.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measure at their settlement value.

2. DONATIONS AND LEGACIES

	31/3/25	31/3/24
	£	£
Donations	45,508	36,701

3. OTHER TRADING ACTIVITIES

	31/3/25	31/3/24
	£	£
Fundraising events	7,611	56
Other income	596	218
	8,207	274

4. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Deposit account interest	2,295	2,527

5. INCOME FROM CHARITABLE ACTIVITIES

	31/3/25 Charitable activities	31/3/24 Total activities
	£	£
Housing benefit and rental income	403,534	364,674
Miscellaneous	19,294	10,113
Fees for services provided	115,850	111,196
Grants	256,623	306,593
	795,301	792,576

continued...

6. RAISING FUNDS

Raising donations and legacies

	31/3/25	31/3/24
	£	£
Sundries	3,402	1,738

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable activities	805,209	70,866	876,075

8. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Charitable activities	514	1,370	68,982	70,866

Support costs, included in the above, are as follows:

	31/3/25 Charitable activities	31/3/24 Total activities
	£	£
Bank charges	514	357
Amortisation of intangible fixed assets	1,370	1,369
Wages and salaries	19,057	20,804
Social security	1,139	1,335
Pensions	393	376
Management and administration	26,123	23,452
Bad debts	2,284	5,414
Depreciation of tangible fixed assets	13,486	14,227
Interest payable and similar charges	6,500	9,279
	70,866	76,613

9. OTHER

	31/3/25	31/3/24
	£	£
Support costs	70,866	76,613

continued...

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/25	31/3/24
	£	£
Depreciation - owned assets	13,486	14,227
Computer software amortisation	1,370	1,369
Auditors' remuneration	4,374	3,500
Accountancy services	2,916	2,375
Operating lease rentals	72,969	86,293

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

No trustees' expenses were reimbursed for the year ended 31 March 2025 (2024: £nil).

12. STAFF COSTS

	31/3/25	31/3/24
	£	£
Wages and salaries	509,619	456,008
Social security costs	27,694	21,493
Other pension costs	7,589	4,532
	544,902	482,033

Wages and salaries includes £nil (2024 - £9,984) in respect of redundancy costs.

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

	31/3/25	31/3/24
Charitable activities	35	37
Management and administration	3	2
	38	39

There were no employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year.

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	36,701	-	36,701
Charitable activities			
Charitable activities	661,053	131,523	792,576
Other trading activities	274	-	274
Investment income	2,527	-	2,527
Total	700,555	131,523	832,078
EXPENDITURE ON			
Raising funds	1,738	-	1,738
Charitable activities			
Charitable activities	680,156	139,479	819,635
Total	681,894	139,479	821,373
NET INCOME/(EXPENDITURE)	18,661	(7,956)	10,705
Transfers between funds	11,010	(11,010)	-
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	42,900	-	42,900
Net movement in funds	72,571	(18,966)	53,605
RECONCILIATION OF FUNDS			
Total funds brought forward	691,445	53,137	744,582
TOTAL FUNDS CARRIED FORWARD	764,016	34,171	798,187

14. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2024 and 31 March 2025	13,692
AMORTISATION	
At 1 April 2024	4,873
Charge for year	1,370
At 31 March 2025	6,243
NET BOOK VALUE	
At 31 March 2025	7,449
At 31 March 2024	8,819

continued...

15. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Minibus £	Totals £
COST					
At 1 April 2024	565,499	135,490	42,340	34,055	777,384
Additions	-	-	3,822	-	3,822
At 31 March 2025	565,499	135,490	46,162	34,055	781,206
DEPRECIATION					
At 1 April 2024	22,553	6,617	37,651	30,648	97,469
Charge for year	8,722	-	3,630	1,134	13,486
At 31 March 2025	31,275	6,617	41,281	31,782	110,955
NET BOOK VALUE					
At 31 March 2025	534,224	128,873	4,881	2,273	670,251
At 31 March 2024	542,946	128,873	4,689	3,407	679,915

St Hilda's House (included within Freehold property) held by the Charity was valued in July 2024 by Carvers Group, Chartered Surveyors and May 2017 by AC Surveys Ltd on an open market value.

If Freehold property had not been revalued it would have been included at the historical Net Book Value of £619,237 (2024: £628,295).

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25 £	31/3/24 £
Trade debtors	11,420	10,024
Other debtors	-	1,992
Prepayments and accrued income	7,444	2,749
	18,864	14,765

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25 £	31/3/24 £
Bank loans and overdrafts (see note 19)	9,433	8,852
Trade creditors	32,640	49,076
Social security and other taxes	8,848	6,022
Other creditors	1,434	1,488
Accrued expenses	21,733	7,100
	74,088	72,538

continued...

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/25	31/3/24
	£	£
Bank loans (see note 19)	107,521	118,297

19. LOANS

An analysis of the maturity of loans is given below:

	31/3/25	31/3/24
	£	£
Amounts falling due within one year on demand:		
Bank loans	9,433	8,852
Amounts falling between one and two years:		
Bank loans	10,052	9,433
Amounts falling due between two and five years:		
Bank loans	34,288	32,177
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	63,181	76,687

20. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/25	31/3/24
	£	£
Within one year	-	12,449

21. SECURED DEBTS

The following secured debts are included within creditors:

	31/3/25	31/3/24
	£	£
Bank loans	116,954	127,149

Bank loans are secured against Saint Hildas Hall, 8 Falstaff Court, 80 Borough Road and all assets of the company. Interest on the loan balance is charged at 6%.

continued...

22. ACCRUALS AND DEFERRED INCOME

Deferred income comprises of amounts funders have paid Darlington Mind in advance for work that either had not yet started or was intended for future years. This includes:

	31/3/25	31/3/24
	£	£
Balance as at 1st April	46,550	69,683
Amounts released to income	(12,042)	(49,683)
Amounts deferred	29,642	26,550
Balance as at 31st March	64,150	46,550

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/25 Total funds	31/3/24 Total funds
	£	£	£	£
Fixed assets	677,700	-	677,700	688,734
Current assets	254,016	84,064	338,080	346,838
Current liabilities	(74,088)	-	(74,088)	(72,538)
Long term liabilities	(107,521)	-	(107,521)	(118,297)
Accruals and deferred income	-	(64,150)	(64,150)	(46,550)
	750,107	19,914	770,021	798,187

continued...

24. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General funds	413,140	9,026	(17,131)	405,035
Designated funds	350,876	-	(5,804)	345,072
	764,016	9,026	(22,935)	750,107
Restricted funds				
Suicide Prevention	-	(705)	705	-
Darlington Borough Council - Suicide Prevention	-	(788)	788	-
Darlington Education Trust	11,904	(25,327)	13,423	-
Domestic abuse	-	(717)	717	-
Durham County Council - CREW	8,565	(3,364)	-	5,201
Children in Need	272	(95)	-	177
North Yorkshire County Council - Mind matters	12,903	(1,251)	6	11,658
£10 counselling	-	1,724	-	1,724
Private counselling	-	627	-	627
Co-op Resilience Programme	-	(2,867)	2,867	-
Darlington Borough Council - Carers breaks	527	-	-	527
National Lottery Community Fund	-	(4,429)	4,429	-
	34,171	(37,192)	22,935	19,914
TOTAL FUNDS	798,187	(28,166)	-	770,021

continued...

24. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	526,656	(517,630)	9,026
Restricted funds			
Suicide Prevention	227,330	(228,035)	(705)
Darlington Borough Council - Suicide Prevention	-	(788)	(788)
Darlington Education Trust	26,000	(51,327)	(25,327)
Domestic abuse	-	(717)	(717)
Durham County Council - CREW	-	(3,364)	(3,364)
Children in Need	-	(95)	(95)
North Yorkshire County Council - Mind matters	59,107	(60,358)	(1,251)
£10 counselling	4,520	(2,796)	1,724
Private counselling	1,200	(573)	627
Co-op Resilience Programme	-	(2,867)	(2,867)
National Lottery Community Fund	6,498	(10,927)	(4,429)
	324,655	(361,847)	(37,192)
TOTAL FUNDS	851,311	(879,477)	(28,166)

continued...

24. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General funds	377,558	61,561	(25,979)	413,140
Designated funds	313,887	-	36,989	350,876
	691,445	61,561	11,010	764,016
Restricted funds				
North Yorkshire County Council - Suicide Prevention	6,234	-	(6,234)	-
Darlington Education Trust	20,848	(8,944)	-	11,904
Durham County Council - CREW	1,080	7,485	-	8,565
Children in Need	2,484	(2,212)	-	272
North Yorkshire County Council - Mind matters	12,734	169	-	12,903
Darlington Borough Council - Bereavement	3,333	(3,333)	-	-
Co-op Resilience Programme	5,897	(1,121)	(4,776)	-
Darlington Borough Council - Carers breaks	527	-	-	527
	53,137	(7,956)	(11,010)	34,171
TOTAL FUNDS	744,582	53,605	-	798,187

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	700,555	(681,894)	42,900	61,561
Restricted funds				
Darlington Education Trust	39,000	(47,944)	-	(8,944)
Durham County Council - CREW	10,000	(2,515)	-	7,485
Children in Need	10,341	(12,553)	-	(2,212)
North Yorkshire County Council - Mind matters	58,034	(57,865)	-	169
Darlington Borough Council - Bereavement	1,667	(5,000)	-	(3,333)
Co-op Resilience Programme	-	(1,121)	-	(1,121)
County Durham Community Foundation (CDCF) - NHS Improvement Fund	9,000	(9,000)	-	-
National Lottery Community Fund	3,481	(3,481)	-	-
	131,523	(139,479)	-	(7,956)
TOTAL FUNDS	832,078	(821,373)	42,900	53,605

continued...

24. MOVEMENT IN FUNDS - continued

Unrestricted funds

General fund
Funds are available for use at the discretion of the Trustee to further any of the Charity's purposes.

Designated funds
Funds earmarked by the Trustees for particular future projects or commitments.

Restricted funds

Funds are subjected to restrictions on their expenditure as declared by the donor.

- **County Durham Community Foundation (CDCF) - NHS Improvement Fund**	To improve mental and physical health in Darlington.
- **NHS County Durham Clinical Commissioning Group - Suicide Prevention**	To provide a rapid response support to service users experiencing suicidal thoughts, promote wellbeing and to reduce suicidal thoughts and intent.
- **Darlington Borough Council - Suicide Prevention**	To provide support to improve mental health wellbeing.
- **North Yorkshire County Council - Suicide Prevention**	To provide a suicide prevention programme.
- **Darlington Education Trust (DET)**	To provide mental health support in schools.
- **Domestic Abuse**	To provide support to improve mental health wellbeing.
- **Durham County Council - CREW**	To deliver a series of self-help courses and raise awareness of the service.
- **Children in Need - Young Person**	To improve mental wellbeing, reduce levels of self-harm and increasing social action for children and young people at risk of self-harming.
- **North Yorkshire County Council -Mind matters**	To provide community based adults mental health support.
- **£10 counselling**	To improve mental health.
- **Private counselling**	To improve mental health.
- **Darlington Borough Council - Bereavement**	To provide postvention support and to provide ongoing implementation and development of inclusive pathways.
- **Co-op Resilience Programme**	To be mental health champions.
- **Darlington Borough Council - Carers Break funding**	To provide a range of flexible and personalised ways of enabling carers to take a break from their caring role.
- **National Lottery Community Fund**	To deliver a series of courses to help building children & young peoples emotional resilience.

Transfers between funds

Transfers from the un-restricted fund to restricted funds occurred in order to maintain the level of restricted funds held within the Charitable Company.

continued...

25. RELATED PARTY DISCLOSURES

They key management personnel of the Charity comprise of the Trustees and the Senior Leadership Team. The total employee benefits of the key management personnel of the Charity were £89,056 (2024: £76,976).

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31/3/25 £	31/3/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	45,508	36,701
Other trading activities		
Fundraising events	7,611	56
Other income	596	218
	8,207	274
Investment income		
Deposit account interest	2,295	2,527
Charitable activities		
Housing benefit and rental income	403,534	364,674
Miscellaneous	19,294	10,113
Fees for services provided	115,850	111,196
Grants	256,623	306,593
	795,301	792,576
Total incoming resources	851,311	832,078
EXPENDITURE		
Raising donations and legacies		
Sundries	3,402	1,738
Charitable activities		
Wages and salaries	490,562	435,204
Social security	26,555	20,158
Pensions	7,196	4,156
Staff and volunteer costs	24,152	15,777
MHSOP Meals for service users	2,100	2,012
Equipment purchases	976	18,223
Premises costs	183,540	190,397
Office running costs	54,172	35,180
Sundries	15,956	21,915
	805,209	743,022
Support costs		
Finance		
Bank charges	514	357
Other		
Amortisation of intangible fixed assets	1,370	1,369

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31/3/25 £	31/3/24 £
Other		
Governance costs		
Wages and salaries	19,057	20,804
Social security	1,139	1,335
Pensions	393	376
Management and administration	26,123	23,452
Bad debts	2,284	5,414
Depreciation of tangible fixed assets	13,486	14,227
Bank loan interest	6,500	9,279
	68,982	74,887
Total resources expended	879,477	821,373
Net (expenditure)/income	(28,166)	10,705

Darlington Mind

England & Wales - Charity number 1093140

Accounts

REGISTERED COMPANY NUMBER: 04433988 (England and Wales)
REGISTERED CHARITY NUMBER: 1093140

Report of the Trustees and

Audited Financial Statements

for the Year Ended 31 March 2024

for

DARLINGTON MIND

MONDAY
ADI2W2MJ
A09 16/12/2024 #306
COMPANIES HOUSE

DARLINGTON MIND

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DARLINGTON MIND

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

DARLINGTON MIND MISSION STATEMENT

To promote good mental health and wellbeing and to offer high quality care, support and recovery services within our local communities.

Objectives and activities
Objectives and Aims
The Charity's principal objective is to assist people with mental health issues to regain their full potential in life and work. In setting our objectives and planning our activities, Trustees have considered the Charities Commission's general guidance on public benefit. When reviewing our aims and objectives and in planning our future services, the Trustees consider how planned activities will contribute to the aims and objectives they have set. All that Darlington Mind does as a charity is for public benefit and most of its activities fulfil The Charity Commissions category (12) purpose of "the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage". The Charity also works for category (6) "the advancement of health or the saving of lives" where this relates to Mental Health.

The Charity works tirelessly to ensure its services are of 'public benefit' and its Trustees ensure there is free and open access to any person who lives and works within the Darlington, South of County Durham, Hambleton and Richmondshire area who are dealing with mental health distress. The Charity seeks to realise this objective by providing the support and services detailed below.

DARLINGTON MIND

Report of the Trustees for the Year Ended 31 March 2024

Objectives and activities
Service Delivery
During the year the charity supported 1,755 people in Darlington, South of County Durham, Hambleton and Richmondshire through a range of interventions. We strive to support more people each year across our local communities to meet the ever growing demand for help.

The legacy of the pandemic continues to have a lasting effect on the mental health of many local people, including the trauma of isolation and loneliness, reduction in confidence and lack of social skills and with the limitations on people accessing NHS appointments during lockdowns and the resulting waiting lists, physical health conditions have worsened widely with a knock-on impact on mental health.

The people we serve still continue to grapple with the high cost of living, uncertainty around utility costs, unease about conflicts in Europe and further afield, relationship and job worries, a rise in reports of domestic violence, eating disorders, homelessness plus more people becoming alcohol and drug dependent. This means that numbers seeking help continues to rise.

However, we are also aware that a great many people, feeling unwell and struggling to cope but do not ask for help, with social and self-stigma, being barriers to engagement.

Supported Housing Services
Saint Hilda's House has a 10 Bed Housing Project specifically for people with mental health issues which is managed by the charity on behalf of the North Star Housing Group. Housing staff offer tenancy support and alongside our Adult Mental Health Team emotional and practical help is available to residents and everyone is charged rent for their accommodation. The Charity are also managing agents on behalf of North Star Housing for 6 separate single person flats for individuals who have progressed from Saint Hilda's House into independent living but who still require continuing long-term support. The charity also has 10 single person units and rents a further unit from a private landlord. We offer good quality accommodation for people with mental health issues and work closely with a range of agencies that assist with re-settlement of people into a community setting as part of their rehabilitation process. The charity continues to seek development of a range of other partnerships to extend its housing offer.

Rehabilitation:

The Social Drop-in
Is a day service for adults with mental health issues and offers recreational and community activities for people by assessing needs and helping clients to move through a process of rehabilitation, therapy, and peer support.

Therapeutic activities
Therapies account for a significant part of the work of the charity's support for adults.

Our activities include:

- Digital Skills Project continues to help people develop online, digital skills and confidence, which are essential in helping to achieve and maintain client's domestic, financial and social needs;
- Art Group with regular art and creative craft sessions - developing a wide variety of creative skills, trips to inspiring venues and exhibiting client's work;
- Walking groups providing an outlet for physical exercise, access to nature and social connections;
- Cook and eat - supporting learning life skills such as cooking and budget planning, supporting healthier eating;
- Gardening and development of our garden on site at Darlington;
- A new Men's Social Group in Northallerton - a place to connect and share;
- Knitting and relaxation;
- Creative writing and poetry (Darlington and Northallerton); and
- A monthly support group for people dealing with anxiety and depression.

Rapid Response Suicide Prevention
The NHS North East and North Cumbria Integrated Care Board has continued to fund the Rapid Response Suicide Prevention service covering County Durham and Darlington. The Charity continues to work with Let's Connect (the former Hartlepool and East Durham Mind). Working with the Crisis, ACCESS and GP Teams, we ensure each new referral is assessed within 24 hours and sees a Counsellor within 5 working days. Demand continues to be high.

Objectives and activities

Additional Adult Services in Hambleton and Richmondshire

We offer a range of services including the North Yorkshire Council (NYC) commissioned service called 'Mind Matters' providing a range of low-level advice, information, and peer support services. We also provide a NYC funded day service for people with enduring mental health issues. We also work in partnership engaging with the Cuppa Connect project - outreach work engaging with the local communities across Hambleton and Richmondshire.

Recovery and Wellbeing Training

We continued to offer a range of self-help courses in County Durham and from our bases in Darlington and Northallerton, including emotional resilience.

Training and Workforce Development

We provide training and workforce development services to the VCSE, public and private sectors including mental health awareness, suicide prevention, workplace wellbeing and Mental Health First Aid. There is an increasing recognition amongst business that mental health care for their employees is essential.

General Counselling

We have a bank of volunteer Counsellors, who provide their time free of charge which enables the charity to provide some of its counselling at very low rates. The Counsellors provide an invaluable service to people with mental health issues who need access to talking therapies. In addition, we offer paid counselling for those who can pay. The demand for this service remains high.

Children's Services:

We have now completed the four-year BBC Children in Need funded project. This included providing specialist support and awareness raising sessions for children who are at risk of self-harm. We have been utilising Big Lottery funding to maintain our support for children and young people to continue to meet demand and identified need. We continue to seek funding opportunities to grow our capacity for this type of support.

Children and Young People's Counselling in Darlington Schools

This programme, now in its fifth year, is funded by Darlington Education Trust (Point North) which provides counselling support to students in 10 Darlington secondary schools, with which we work very closely. The programme aims to support those people with the most priority mental health conditions with substantive levels of counselling geared to their needs.

Other funding, projects and Volunteer Support

The Charity is an integral part of mental health service delivery in Darlington, South of County Durham, Hambleton and Richmondshire. We continue to raise funds to assist with our work and have benefited from small donations from a variety of organisations and individuals. A large proportion of funds received by the charity currently come from the purchase of services by statutory bodies for delivery to service users, which continue to fall. We continue to look for other diverse sources of funds to assist with our charitable aims and objectives.

Volunteer support

The Charity depends on a strong force of more than 22 volunteers to supplement the work of paid staff. The mixed workforce is a valuable part of our organisation. We would like to thank all our volunteers who collectively make a huge difference to our work.

Staff

The Trustees would like to extend a huge thank you to the staff for their hard work, support and loyalty in what continued to be extreme and difficult conditions during this financial year.

Achievement and performance
Charitable Activities
The Charity has performed reasonably well financially during the year with careful management of costs. There was a small operational surplus for the charity in the year ended 31 March 2024. The Charity faces ongoing cost increases on utilities, general operating costs and wages, moving into 2024/25.

Trustees are satisfied with the extent to which the Charity's services have been taken up and its financial performance for the year. Trustees and Senior Managers regularly review the relevance and effectiveness of the services the Charity provides to ensure that its objectives and obligations to its users are met.

Financial review
Financial position
The Charity is committed to continually reviewing the efficiency and effectiveness of services being delivered and to discontinue any service which can no longer be delivered in an efficient and effective manner. However, the Charity continues to connect with current and potential clients and other stakeholders to best understand needs and to respond by developing new projects to meet those needs. Trustees regularly review and amend the Financial Regulations and will continue to ensure good governance.

Investment income arises from capital and interest-bearing deposit accounts as well as from investment properties which have been purchased. Interest received on our reserves has increased due to the present market position and is dependent on changes to interest rates. The Charity's Trustees will seek to use its reserves appropriately whilst still reducing our risk profile in the future where prudence and careful consideration justify it, including the development of joint ventures and the purchase of additional capital assets which might generate unrestricted income.

We will continue to consider new housing development opportunities where we feel they will strengthen our overall financial position and meet local need.

Investment policy and objectives
The Trustees, having regard to the reserves policy, have operated a policy of retaining available funds in interest bearing deposit accounts.

Financial review

Reserves policy

The Executive acting as Trustees have reviewed the Charity's needs for reserves in line with the guidance issues by the Charity Commission and have agreed that financial reserves (the "Emergency Operating Reserve" - EOR) should be held for the following purposes:

- Income from statutory bodies is from a 'call off' contract. This inevitably presents cash- flow issues and income from these sources will need to be carefully monitored to ensure it does not result in the Charity experiencing serious liquidity issues in the future. In addition, the Charity is conscious of reducing local authority budgets and a squeeze on funding for adult social care. This has resulted in a considerable loss of income over a number of years, and we predict further falls in the future.
- Income from our Integrated Care Board contract with the Suicide Prevention Project, has not increased in real terms for more than six years - they are therefore worth considerably less and yet demand of the services has considerably increased over the same period and continues to reach record levels.
- The Charity receives rental and housing benefit premium from the local authority for its 27 housing units which are occupied by people with mental health issues. Due to the inevitable fluctuation of occupancy the Charity must retain funds to bridge the payment of operating costs at times when rent income is not forthcoming due to interim voids.
- We receive 'ad hoc' donations and structured grant aid from charitable trusts including Darlington Education Trust, County Durham Community Foundation, and others. In addition, we receive donations and the results of fund-raising opportunities, but these payments are irregular in rate. Reserves are needed to smooth out this fluctuation.
- Some income is generated for 'charged for' services including charging service users for attending projects, from their personal social care or individual service contracts.
- The Charity also generates some limited income from a variety of other sources including investments and a generated surplus at the year-end.
- The Charity requires protection against and the ability to continue operating despite damaging events or unforeseen circumstances which are outside the scope of the normal budgeting process. This might also include damaged property that cannot be used.
- The target level for the EOR has been set at 3 months operating costs - a sum of approximately £218,000 plus £86,000 specifically set aside to cover redundancy obligations on a forced closure basis is £304,000.

Total reserves held at 31 March 2024 are £798,187 of which £34,171 are held for restricted purposes, the balance relates to unrestricted reserves, which consists of general and designated:

General Reserves

Is held to sustain operations during periods when there is an unanticipated shortfall in income resources or to cover unanticipated significant expenditure, the general reserve as at 31 March 2024 is £764,016 which sufficiently covers the EOR.

Although the general reserves currently stand at £764,016, a proportion of this relates to fixed assets. The net book value of fixed assets as at 31 March 2024 is £688,734 which would not be easily convertible into cash in the short term, however current levels of cash held at 31 March 2024 is £332,073 which would cover the EOR.

Designated Reserves

£350,876 is held in a designated reserve to cover projects costs outside the current operating budget and / or outside the current financial year and consists of the following:

- Fixed assets held for charity use:
  - St Hilda's Hall net book value is £245,000 and is to be used operationally and its disposal would adversely impact on the charity's ability to deliver its aims. All future depreciation / revaluation will be allocated against this reserve. A further £10,000 has been reserved to cover ongoing refurbishment and maintenance.
  - A capital grant was received for the purchase of computer equipment, the net book value of these assets is £1,592. All future depreciation will be allocated against this reserve.
  - A capital grant was received from The Department of Health to purchase "Places of Safety". The properties net book value is £94,284. All future depreciation will be allocated against this reserve.

Future plans
Year ending 31st March 2025 will be another exciting and challenging year for the charity. There are financial challenges due to the increase in utilities, general running and wages costs and the reduction in statutory income. However we are hoping to grow financially and geographically, developing new services, supporting more people, and meeting increasing demand.

Any surpluses generated from housing provision will be used to fund other mental health services in the future for those in most need. The charity looks forward to continuing to be the largest charity providing specialist mental health services for the people of Darlington, South Durham, Hambleton and Richmondshire.

Structure, governance and management
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a private limited company by guarantee without share capital and use of 'Limited' exemption, as defined by the Companies Act 2006. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Darlington Mind is an independent registered charity, registered with the Charity Commission in England and is a member of the national Mind Federation.

The charity was formed on 9th May 2002 to continue the activities of its predecessor unincorporated entity, Darlington Mind, and commenced its operations on 1st October 2002. The charity exists to promote and preserve good mental health and to assist those experiencing mental distress to regain their full potential in life and work.

Darlington Mind was formed on 5th December 1979 and as it works through its 45th year of operation, the charity is well placed to deliver a range of vitally important mental health services to those who live and work in Darlington, South Durham, Hambleton and Richmondshire.

Recruitment and appointment of new trustees
Membership of the charity is open to anybody with an interest in its work who is not a member of staff. Appointment to the Board of Trustees is by nomination from the members followed by election at the Annual General Meeting. The Board of Trustees consists of up to 13 members with the primary office holders being the Chair (currently 2 co-chairs, Vice Chair, Treasurer/Chair of Finance and Risk Committee and Chair of Welfare and Management Committee. The Chief Executive Officer acts as Company Secretary but is a non-voting member of the Board. The Treasurer and Chair of Finance roles are held by the same officer. The charity is committed to ensuring full-service user involvement in its decision making at all levels. The Board also seeks to fill any skills gap on the Board by recruiting new Trustees to help the charity meet its strategic objectives.

Organisational structure
The Chief Executive and staff carry out the day-to-day administration of the company on behalf of the Board of Trustees. Honorary officers and other volunteers also give valuable assistance in both expertise and time to facilitate the smooth running and management of the organisation.

Induction and training of new trustees
New trustees are provided with induction training including core training in safeguarding adults, safeguarding children, equality and diversity, health and safety, data protection and range of other issues. New Trustees are also issued with copies of the Charities Constitution, Articles of Association and Charity Commission publications including details of their responsibilities as trustees and working rules. In addition, we have provided a Trustee Handbook to all Trustees.

A skills audit is undertaken of the trustees on a regular basis and appropriate training is organised for individuals thereafter. The Chair of Trustees (currently two co-chairs) also carry appraisals with the CEO and seeks the views of all Trustees via a questionnaire.

Key management remuneration
Remuneration is reviewed annually by the Board of Trustees by reviewing rates of inflation, cost of living, industry factors and the changes to the national living wage. Any pay awards for all staff including senior managers are reviewed and approved by the Board of Trustees.

Structure, governance and management
Risk management and financial regulations
The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business, and operational risks which the charity faces and assembled a Risk Register which confirms that systems and controls have been established to enable regular reports to be produced, so that the necessary steps can be taken to lessen these risks. The charity has taken out a variety of insurances to cover its work, to ensure its Trustees and provide support in Health and Safety and personnel related issues. In addition, the Trustees have reviewed its financial regulations for operational staff, amended its reserves policy and updated its business plan during the financial year.

Reference and administrative details
Registered Company number
04433988 (England and Wales)

Registered Charity number
1093140

Registered office
Saint Hildas House
11 Borough Road
Darlington
County Durham
DL1 1SQ

Trustees
L Gillespie (resigned 20/04/23)
M L Pears
Dr R Langrick
C Doolan
N Sullivan (resigned 19/08/24)
J Soane
C Hodgson
D L Dalton
K Hunter (resigned 31/07/24)
T Manners
K Bennett (appointed 30/05/23)

Company Secretary
S G W Davidson

Senior Statutory Auditor
S Davies, MMath, FCA

Auditors
Mitchell Gordon LLP
Accountants and Statutory Auditor
43 Coniscliffe Road
Darlington
Co. Durham
DL3 7EH

Reference and administrative details
Bankers
Natwest, 25 High Row, Darlington, DL3 7QP
Charities Aid Foundation, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ
The Charity Bank Limited, Fosse House, 182 High Street, Tonbridge, TN9 1BE
Virgin Money Bank, Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

Senior Leadership Team
S G W Davidson - Chief Executive Officer
M Hawthorn - Strategic Development Manager

Statement of trustees' responsibilities
The Trustees (who are also the directors of Darlington Mind for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

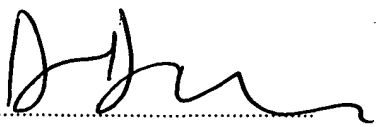
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures 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 charitable company will continue in business.

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

In so far as the Trustees are aware:
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors
The auditors, Mitchell Gordon LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 12 December 2024 and signed on its behalf by:



D L Dalton - Trustee

Report of the Independent Auditors to the Members of Darlington Mind

Opinion

We have audited the financial statements of Darlington Mind (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Darlington Mind

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sectors in which the company operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection compliance, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

These procedures did not identify any potentially material actual or suspected non-compliance.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed material journal entries to identify unusual transactions or posting by unusual users;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and the company's legal advisors.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance of fraud and cannot be expected to detect non-compliance with all laws & regulations.

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

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 auditors' 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.



S Davies, MMath, FCA (Senior Statutory Auditor)
for and on behalf of Mitchell Gordon LLP
Accountants and Statutory Auditor
43 Coniscliffe Road
Darlington
Co. Durham
DL3 7EH

Date: 12 December 2024

DARLINGTON MIND

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
Income and endowments from					
Donations and legacies	3	36,701	-	36,701	38,008
Charitable activities	6				
Charitable activities		661,053	131,523	792,576	776,270
Other trading activities	4	274	-	274	2,355
Investment income	5	2,527	-	2,527	689
Total		700,555	131,523	832,078	817,322
Expenditure on					
Raising funds	7	1,738	-	1,738	189
Charitable activities	8				
Charitable activities		680,156	139,479	819,635	788,662
Total		681,894	139,479	821,373	788,851
NET INCOME/(EXPENDITURE)		18,661	(7,956)	10,705	28,471
Transfers between funds	24	11,010	(11,010)	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		42,900	-	42,900	-
Net movement in funds		72,571	(18,966)	53,605	28,471
Reconciliation of funds					
Total funds brought forward		691,445	53,137	744,582	716,111
Total funds carried forward		764,016	34,171	798,187	744,582

The notes form part of these financial statements

DARLINGTON MIND

Balance Sheet
31 March 2024

	Notes	31/3/24 £	31/3/23 £
Fixed assets			
Intangible assets	14	8,819	10,188
Tangible assets	15	679,915	651,242
		688,734	661,430
Current assets			
Debtors	16	14,765	11,038
Cash at bank and in hand		332,073	317,669
		346,838	328,707
Creditors			
Amounts falling due within one year	17	(72,538)	(48,787)
Net current assets		274,300	279,920
Total assets less current liabilities		963,034	941,350
Creditors			
Amounts falling due after more than one year	18	(118,297)	(127,085)
Accruals and deferred income	22	(46,550)	(69,683)
NET ASSETS		798,187	744,582
Funds	24		
Unrestricted funds		764,016	691,445
Restricted funds		34,171	53,137
Total funds		798,187	744,582

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2024 and were signed on its behalf by:

.....

D L Dalton - Trustee

The notes form part of these financial statements

DARLINGTON MIND

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	31/3/24 £	31/3/23 £
Cash flows from operating activities			
Cash generated from operations	1	28,570	40,722
Interest paid		(9,279)	(6,368)
Net cash provided by operating activities		19,291	34,354
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(798)
Interest received		2,527	689
Net cash provided by/(used in) investing activities		2,527	(109)
Cash flows from financing activities			
Loan repayments in year		(7,414)	(9,277)
Provision		-	(3,950)
Net cash used in financing activities		(7,414)	(13,227)
Change in cash and cash equivalents in the reporting period		14,404	21,018
Cash and cash equivalents at the beginning of the reporting period		317,669	296,651
Cash and cash equivalents at the end of the reporting period		332,073	317,669

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/24 £	31/3/23 £
Net income for the reporting period (as per the Statement of Financial Activities)	10,705	28,471
Adjustments for:		
Depreciation and amortisation charges	15,596	15,910
Interest received	(2,527)	(689)
Interest paid	9,279	6,368
(Increase)/decrease in debtors	(3,728)	57,063
Decrease in creditors	(755)	(66,401)
Net cash provided by operations	28,570	40,722

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	317,669	14,404	332,073
	317,669	14,404	332,073
Debt			
Debts falling due within 1 year	(7,478)	(1,374)	(8,852)
Debts falling due after 1 year	(127,085)	8,788	(118,297)
	(134,563)	7,414	(127,149)
Total	183,106	21,818	204,924

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared under the going concern basis of accounting. This assumes the charitable company will continue to trade for a least 12 months from approval of the financial statements. A breakeven budget is predicted for at least the next 12 months, due to the increased costs across the board, by managing these costs, developing new services, supporting more people, and meeting increasing demand, a long with the level of reserves held, the Trustees believe the company to be a going concern.

The presentational currency of the financial statements is the Pound Sterling (£).

Income
All income is included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from charitable activities where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued and included within debtors.

For legacies, the executive committee made a policy decision that funds will not be included in the SOFA until the legacy has been received.

Interest on funds held on deposit is included when receivable and the amount can be reliably measured.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Cost allocation includes an element of judgement and the Charity has had to consider the cost benefit of detailed calculations and record keeping. To ensure full cost recovery on projects the Charity adopts a policy of allocating costs to the respective cost headings throughout the year.

Intangible fixed assets
Computer software was initially measured at cost and is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Minibus	- 25% on reducing balance

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
The properties (excluding Saint Hildas Hall) are deemed to all hold a residual value of £40,000 in 20 years time from year ending 31 March 2020, therefore, the depreciation will be provided over 20 years on a straight line from this date to the residual value.

Freehold Property and Leasehold Property include supported housing (excluding Saint Hildas Hall). The cost of these properties includes the following:

- Cost of acquiring land and buildings
- Development expenditure

Saint Hildas Hall is stated at valuation, the depreciation policy for Saint Hildas Hall will be depreciated at 2% on cost until its residual value of £141,000 is reached.

All expenditure on items of fixtures and equipment used for the training, education, and welfare of tenants and beneficiaries is treated as repairs and renewal expenditure and written off as incurred. The expected useful life of such items are very short and the expenditure is not capitalised.

Taxation
The Charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Redundancy benefits
Redundancy benefits are recognised as a liability and expense, following employee consultations and when the charity committed to terminate the employment of an employee.

Redundancy benefits are measured using the HMRC statutory redundancy pay.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measure at their settlement value.

continued...

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, the directors 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 to 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.

3. DONATIONS AND LEGACIES

	31/3/24	31/3/23
	£	£
Donations	36,701	32,008
Legacies	-	6,000
	36,701	38,008

Income from donations and legacies in both the current and prior year relate to unrestricted funds.

4. OTHER TRADING ACTIVITIES

	31/3/24	31/3/23
	£	£
Fundraising events	56	2,218
Other income	218	137
	274	2,355

Income from other trading activities in both the current and prior year relate to unrestricted funds.

5. INVESTMENT INCOME

	31/3/24	31/3/23
	£	£
Deposit account interest	2,527	689

Income from investment income in both the current and prior year relate to unrestricted funds.

continued...

6. INCOME FROM CHARITABLE ACTIVITIES

	31/3/24 Charitable activities	31/3/23 Total activities
	£	£
Housing benefit and rental income	364,674	305,772
Miscellaneous	10,113	5,663
Fees for services provided	111,196	88,861
Grants	306,593	375,974
	792,576	776,270

Income from charitable activities was £792,576 (2023: £776,270) of which £131,523 (2023: £187,339) was restricted and £661,053 (2023: £588,931) was unrestricted.

7. RAISING FUNDS

Raising donations and legacies

	31/3/24	31/3/23
	£	£
Sundries	1,738	189

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 9)	Totals
	£	£	£
Charitable activities	743,022	76,613	819,635

Expenditure on charitable activities was £819,635 (2023: £788,662) of which £680,156 (2023: £621,077) was unrestricted and £139,479 (2023: £167,585) was restricted.

9. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Charitable activities	357	1,369	74,887	76,613

continued...

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	31/3/24 Charitable activities	31/3/23 Total activities
	£	£
Bank charges	357	161
Amortisation of intangible fixed assets	1,369	1,369
Wages and salaries	20,804	18,916
Social security	1,335	1,205
Pensions	376	252
Management and administration	23,452	41,924
Bad debts	5,414	12,500
Depreciation of tangible fixed assets	14,227	14,541
Interest payable and similar charges	9,279	6,368
	76,613	97,236

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/24	31/3/23
	£	£
Depreciation - owned assets	14,227	14,541
Computer software amortisation	1,369	1,369
Auditors' remuneration	3,500	3,250
Accountancy services	2,375	2,250

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

No trustees' expenses were reimbursed for the year ended 31 March 2024 (2023: £461). These were incurred wholly, exclusively and necessarily in performance of their duties.

12. STAFF COSTS

	31/3/24	31/3/23
	£	£
Wages and salaries	446,024	446,166
Redundancy	9,984	-
Social security costs	21,493	22,433
Other pension costs	4,532	4,902
	482,033	473,501

continued...

12. STAFF COSTS - continued

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

	31/3/24	31/3/23
Charitable activities	36	32
Management and administration	3	3
	39	35

There were no employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	38,008	-	38,008
Charitable activities			
Charitable activities	588,931	187,339	776,270
Other trading activities	2,355	-	2,355
Investment income	689	-	689
Total	629,983	187,339	817,322
Expenditure on			
Raising funds	189	-	189
Charitable activities			
Charitable activities	621,077	167,585	788,662
Total	621,266	167,585	788,851
NET INCOME	8,717	19,754	28,471
Transfers between funds	4,806	(4,806)	-
Net movement in funds	13,523	14,948	28,471
Reconciliation of funds			
Total funds brought forward	677,922	38,189	716,111
Total funds carried forward	691,445	53,137	744,582

continued...

14. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2023 and 31 March 2024	13,692
AMORTISATION	
At 1 April 2023	3,504
Charge for year	1,369
At 31 March 2024	4,873
NET BOOK VALUE	
At 31 March 2024	8,819
At 31 March 2023	10,188

15. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Minibus £	Totals £
COST OR VALUATION					
At 1 April 2023	555,499	135,490	42,340	34,055	767,384
Revaluations	10,000	-	-	-	10,000
At 31 March 2024	565,499	135,490	42,340	34,055	777,384
DEPRECIATION					
At 1 April 2023	46,728	5,879	34,023	29,512	116,142
Charge for year	8,725	738	3,628	1,136	14,227
Revaluation adjustments	(32,900)	-	-	-	(32,900)
At 31 March 2024	22,553	6,617	37,651	30,648	97,469
NET BOOK VALUE					
At 31 March 2024	542,946	128,873	4,689	3,407	679,915
At 31 March 2023	508,771	129,611	8,317	4,543	651,242

Freehold Property St Hilda's Hall was valued in July 2024 by Carvers Group, Chartered Surveyors based on an open market value.

If Freehold Property and Leasehold Property had not been revalued it would have been included at the historical Net Book Value of £712,356 (2023: £725,226).

continued...

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Trade debtors	10,024	10,526
Other debtors	1,992	-
Prepayments and accrued income	2,749	512
	14,765	11,038

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Bank loans and overdrafts (see note 19)	8,852	7,478
Trade creditors	49,076	13,910
Social security and other taxes	6,022	5,843
Other creditors	1,488	12,997
Accrued expenses	7,100	8,559
	72,538	48,787

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/24	31/3/23
	£	£
Bank loans (see note 19)	118,297	127,085

19. LOANS

An analysis of the maturity of loans is given below:

	31/3/24	31/3/23
	£	£
Amounts falling due within one year on demand:		
Bank loans	8,852	7,478
Amounts falling between one and two years:		
Bank loans	9,433	8,852
Amounts falling due between two and five years:		
Bank loans	32,177	30,196
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	76,687	88,037

continued...

20. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/24	31/3/23
	£	£
Within one year	12,449	19,363
Between one and five years	-	12,449
	12,449	31,812

21. SECURED DEBTS

The following secured debts are included within creditors:

	31/3/24	31/3/23
	£	£
Bank loans	127,149	134,563

Bank loans are secured by a legal charge against Saint Hildas Hall, 8 Falstaff Court, 80 Borough Road and all assets of the company. Interest on the loan balance is charged at 6%.

22. ACCRUALS AND DEFERRED INCOME

Deferred income comprises of amounts funders have paid Darlington Mind in advance for work that either had not yet started or was intended for future years. This includes:

	31/3/24	31/3/23
	£	£
Balance as at 1st April	69,683	115,782
Amounts released to income	(49,683)	(95,782)
Amounts deferred	26,550	49,683
Balance as at 31st March	46,550	69,683

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/24 Total funds	31/3/23 Total funds
	£	£	£	£
Fixed assets	688,734	-	688,734	661,430
Current assets	314,651	32,187	346,838	328,707
Current liabilities	(72,538)	-	(72,538)	(48,787)
Long term liabilities	(118,297)	-	(118,297)	(127,085)
Accruals and deferred income	(48,534)	1,984	(46,550)	(69,683)
	764,016	34,171	798,187	744,582

continued...

24. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General funds	377,558	61,561	(25,979)	413,140
Designated funds	313,887	-	36,989	350,876
	691,445	61,561	11,010	764,016
Restricted funds				
North Yorkshire County Council - Suicide Prevention	6,234	-	(6,234)	-
Darlington Education Trust	20,848	(8,943)	-	11,905
Durham County Council - CREW	1,080	7,485	-	8,564
Children in Need	2,484	(2,212)	-	272
North Yorkshire County Council - Mind matters	12,734	169	-	12,902
Darlington Borough Council - Bereavement	3,333	(3,333)	-	-
Co-op Resilience Programme	5,897	(1,121)	(4,776)	-
Darlington Borough Council - Carers breaks	527	-	-	527
	53,137	(7,955)	(11,010)	34,171
TOTAL FUNDS	744,582	53,605	-	798,187

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	700,555	(681,894)	42,900	61,561
Restricted funds				
Darlington Education Trust	39,001	(47,944)	-	(8,943)
Durham County Council - CREW	10,000	(2,516)	-	7,484
Children in Need	10,340	(12,552)	-	(2,212)
North Yorkshire County Council - Mind matters	58,034	(57,865)	-	169
Darlington Borough Council - Bereavement	1,667	(5,000)	-	(3,333)
Co-op Resilience Programme	-	(1,121)	-	(1,121)
County Durham Community Foundation (CDCF) - NHS Improvement Fund	9,000	(9,000)	-	-
National Lottery Community Fund	3,481	(3,481)	-	-
	131,523	(139,479)	-	(7,955)
TOTAL FUNDS	832,078	(821,373)	42,900	53,605

continued...

24. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General funds	357,465	8,717	11,376	377,558
Designated funds	320,457	-	(6,570)	313,887
	677,922	8,717	4,806	691,445
Restricted funds				
NHS County Durham Clinical Commissiong Group - Suicide Prevention	1,904	-	(1,904)	-
Darlington Borough Council - Suicide Prevention	-	(521)	521	-
North Yorkshire County Council - Suicide Prevention	1,754	4,480	-	6,234
Darlington Education Trust	6,225	14,623	-	20,848
Domestic abuse	-	(668)	668	-
Durham County Council - CREW	-	1,080	-	1,080
Children in Need	-	2,488	(4)	2,484
North Yorkshire County Council - Mind matters	17,881	(5,147)	-	12,734
£10 counselling	2,572	428	(3,000)	-
Private counselling	-	667	(667)	-
Sale of courses	420	-	(420)	-
Darlington Borough Council - Bereavement	-	3,333	-	3,333
Co-op Resilience Programme	6,906	(1,009)	-	5,897
Darlington Borough Council - Carers breaks	527	-	-	527
	38,189	19,754	(4,806)	53,137
TOTAL FUNDS	716,111	28,471	-	744,582

continued...

24. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	629,983	(621,266)	8,717
	629,983	(621,266)	8,717
Restricted funds			
Darlington Borough Council - Suicide Prevention	-	(521)	(521)
North Yorkshire County Council - Suicide Prevention	5,000	(520)	4,480
Darlington Education Trust	38,000	(23,377)	14,623
Domestic abuse	-	(668)	(668)
Durham County Council - CREW	5,000	(3,920)	1,080
Children in Need	31,789	(29,301)	2,488
North Yorkshire County Council - Mind matters	80,307	(85,454)	(5,147)
£10 counselling	3,720	(3,292)	428
Private counselling	1,520	(853)	667
Darlington Borough Council - Bereavement	3,333	-	3,333
Co-op Resilience Programme	9,670	(10,679)	(1,009)
County Durham Community Foundation (CDCF) - NHS Improvement Fund	9,000	(9,000)	-
	187,339	(167,585)	19,754
TOTAL FUNDS	817,322	(788,851)	28,471

Unrestricted funds

General fund
Funds are available for use at the discretion of the Trustee to further any of the Charity's purposes.

Designated funds
Funds earmarked by the Trustees for particular future projects or commitments.

Restricted funds

Funds are subjected to restrictions on their expenditure as declared by the donor.

- **County Durham Community Foundation (CDCF) - NHS Improvement Fund** — To improve mental and physical health in Darlington.
- **NHS County Durham Clinical Commissioning Group - Suicide Prevention** — To provide a rapid response support to service users experiencing suicidal thoughts, promote wellbeing and to reduce suicidal thoughts and intent.
- **Darlington Borough Council - Suicide Prevention** — To provide support to improve mental health wellbeing.
- **North Yorkshire County Council - Suicide Prevention** — To provide a suicide prevention programme.
- **Darlington Education Trust (DET)** — To provide mental health support in schools.

continued...

24. MOVEMENT IN FUNDS - continued

- **Domestic Abuse**	To provide support to improve mental health wellbeing.
- **Durham County Council - CREW**	To deliver a series of self-help courses and raise awareness of the service.
- **Children in Need - Young Person**	To improve mental wellbeing, reduce levels of self-harm and increasing social action for children and young people at risk of self-harming.
- **North Yorkshire County Council -Mind matters**	To provide community based adults mental health support.
- **£10 counselling**	To improve mental health.
- **Private counselling**	To improve mental health.
- **Darlington Borough Council - Bereavement**	To provide postvention support and to provide ongoing implementation and development of inclusive pathways.
- **Co-op Resilience Programme**	To be mental health champions.
- **Darlington Borough Council - Carers Break funding**	To provide a range of flexible and personalised ways of enabling carers to take a break from their caring role.
- **National Lottery Community Fund**	To deliver a series of courses to help building children & young peoples emotional resilience.

Transfers between funds

Transfers from the un-restricted fund to restricted funds occurred in order to maintain the level of restricted funds held within the Charitable Company.

25. RELATED PARTY DISCLOSURES

During the prior year rent was paid to P Freitag MBE, a former Trustee, in the sum of £1,700. This property forms part of our portfolio for Supported Housing Services and is currently let to a service user.

They key management personnel of the Charity comprise of the Trustees and the Senior Leadership Team. The total employee benefits of the key management personnel of the Charity were £76,976 (2023: £53,646).

Darlington Mind

England & Wales - Charity number 1093140

Accounts

REGISTERED COMPANY NUMBER: 04433988 (England and Wales)
REGISTERED CHARITY NUMBER: 1093140

Report of the Trustees and

Audited Financial Statements

for the Year Ended 31 March 2023

for

DARLINGTON MIND LIMITED

DARLINGTON MIND LIMITED

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DARLINGTON MIND LIMITED

Report of the Trustees for the Year Ended 31 March 2023

The Trustees who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2023. The Trustees have adopted the provisions of 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).

DARLINGTON MIND MISSION STATEMENT

To promote good mental health and wellbeing and to offer high quality care, support and recovery services within our local communities.

OBJECTIVES AND ACTIVITIES

The Charity's principal objective is to assist people with mental health issues to regain their full potential in life and work. In setting our objectives and planning our activities, Trustees have considered the Charities Commission's general guidance on public benefit. When reviewing our aims and objectives and in planning our future services, the Trustees consider how planned activities will contribute to the aims and objectives they have set. All that Darlington Mind Limited does as a charity is for public benefit and most of its activities fulfil The Charity Commissions category (j) purpose of "the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage". The Charity also works for "the advancement of health or the saving of lives" where this relates to mental health.

The Charity works tirelessly to ensure its services are of 'public benefit' and its Trustees ensure there is free and open access to any person who lives and works within the Darlington, South of County Durham, Hambleton and Richmondshire area who are dealing with mental health distress. The Charity seeks to realise this objective by providing the support and services detailed below.

Service Delivery
During the year the Charity supported 2361 people in Darlington, South of County Durham, Hambleton and Richomdshire through a range of interventions. We strive to support more people each year across our local communities to meet the ever growing demand for help.

We continue to deliver services including hybrid approaches as well as in person support which has been fully re-established post Covid-19 pandemic. The legacy of the pandemic is a lasting effect on the mental health of many local people, including the trauma of isolation and loneliness, reduction in confidence and lack of social skills and with the limitations on people accessing NHS appointments during lockdowns physical health conditions have worsened widely with a knock-on impact on mental health.

Since Covid-19 people have had to contend with the advent of the cost of living crisis, rising utility costs and increased interest rates, unease about conflicts in Europe and further afield, relationship and job worries, a rise in reports of domestic violence, eating disorders, homelessness plus more people becoming alcohol and drug dependent. This has seen a big increase in people reaching out for help.

However, we are also aware that a great many people, feeling unwell and struggling to cope but do not ask for help, with social and self-stigma, being barriers to engagement.

Supported Housing Services
Saint Hildas House has a 10 Bed Housing Project specifically for people with mental health issues which is managed by the Charity on behalf of the North Star Housing Group. Housing staff offer tenancy support and alongside our Adult Mental Health Team emotional and practical help is available to residents and everyone is charged rent for their accommodation. The Charity are also managing agents on behalf of North Star Housing for 6 separate single person flats for individuals who have progressed from Saint Hildas House into independent living but who still require continuing long-term support. The charity also has 10 single person units and rents a further unit from a private landlord. We offer good quality accommodation for people with mental health issues and work closely with a range of agencies that assist with re-settlement of people into a community setting as part of their rehabilitation process. The charity continues to seek development of a range of other partnerships to extend its housing offer.

OBJECTIVES AND ACTIVITIES

Rehabilitation:
The Computer Therapy Project remains popular with service users and continues to help develop online and digital skills, which are essential in fulfilling for so many domestic, financial and social needs.

The Social Drop-in is a day service for adults with mental health issues and offers recreational and community activities for people by assessing needs and helping service users to move through a process of rehabilitation, therapy, and peer support.

Positivity Through Activity (PTA), Art, Cooking and Horticulture
Therapies account for a significant part of the work of the Charity's support for adults. The Positivity Through Activity project encourages physical activity including walking groups (walk and talk), cook and eat (cooking skills) and first aid skills training. We also provide a monthly support group for people dealing with anxiety and depression, regular art and creative craft sessions in our dedicated Arts Studio, and Horticulture Project.

Rapid Response Suicide Prevention
The NHS North East and North Cumbria Integrated Care Board has continued to fund the Rapid Response Suicide Prevention service covering County Durham and Darlington. The Charity continues to work with Let's Connect (the former Hartlepool and East Durham Mind). Working with the Crisis, ACCESS and GP Teams, we ensure each new referral is assessed within 24 hours and sees a Counsellor within 5 working days. Demand has increased to a high level.

Hambleton and Richmondshire
We offer a range of services including the North Yorkshire Council (NYC) commissioned service called 'Mind Matters' providing a range of low-level advice, information, and peer support services. We also provide a NYC funded day service for people with enduring mental health issues.

In addition, we provide ongoing support to local people in this area through a wide range of projects including creative writing, relaxation, arts and crafts, social groups and knit and natter.

Also available throughout this area we offer emotional resilience and mental health awareness training.

General Counselling
We have a bank of volunteer Counsellors, who provide their time free of charge which enables the Charity to provide some of its counselling at very low rates. The Counsellors provide an invaluable service to people with mental health issues who need access to talking therapies. In addition, we offer paid counselling for those who can pay. The demand for this service is again at record levels.

Recovery and Wellbeing Training
We continued to offer a range of self-help courses from our bases in Darlington and Northallerton, including emotional resilience classes. We continue to focus on providing training in local companies and we have supported a range of employers to provide mental health awareness, mindfulness, and other bespoke training. Durham County Council have provided a grant to enable us to deliver CREW courses (Creating Resilience and Emotional Wellness) free across South Durham. During the year we continued with a project to support local people in Darlington to train as Mental Health Champions, enabling them to support their neighbours, friends, colleagues and loved ones with a listening ear and with information about where to access help when its needed.

OBJECTIVES AND ACTIVITIES

Children's Services:
Young People's Self Harm Project
We have now completed the four-year BBC Children in Need funded project. This included providing specialist support and awareness raising sessions for children who are at risk of self-harm. We have secured new Big Lottery funding to maintain our support for children and young people to continue to meet high demands and identified needs. We continue to seek funding opportunities to grow our capacity for this type of support.

Children and Young People's Counselling in Darlington Schools
This programme, now in its fourth year, is funded by Darlington Education Trust (County Durham Community Development Foundation) which provides counselling support to children in 10 Darlington secondary schools, with which we work very closely. The programme aims to support those children with the most priority mental health conditions with substantive levels of counselling geared to their needs.

Other funding, projects and Volunteer Support
The Charity is an integral part of mental health service delivery in Darlington, South of County Durham, Hambleton and Richmondshire. We continue to raise funds to assist with our work and have benefited from small donations from a variety of organisations and individuals. A large proportion of funds received by the Charity currently come from the purchase of services by statutory bodies for delivery to service users, which continue to fall. We continue to look for other diverse sources of funds to assist with our charitable aims and objectives.

Volunteer support
The Charity depends on a strong force of more than 25 volunteers to supplement the work of paid staff. The mixed workforce is a valuable part of our organisation. We would like to thank all our volunteers who collectively make a huge difference to our work.

Staff
The Trustees would like to extend a huge thank you to the staff for their hard work, support and loyalty in what continued to be extreme and difficult conditions during this financial year.

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The Charity has performed reasonably well financially during the year. With second year funding from Lloyds Bank Foundation and Garfield Weston Trust and a careful management of costs. All these resulted in a small operational surplus for the Charity in the year ended 31 March 2023. The Charity faces significant cost increases on utilities, general operating costs and wages, and reduced income moving into 2023/24 however.

Trustees are satisfied with the extent to which the Charity's services have been taken up and its financial performance for the year. Trustees and Senior Managers regularly review the relevance and effectiveness of the services the Charity provides to ensure that its objectives and obligations to its users are met.

FINANCIAL REVIEW

Financial position

The Charity is committed to continually reviewing the efficiency and effectiveness of services being delivered and to discontinue any service which can no longer be delivered in an efficient and effective manner. However, the Charity continues to connect with current and potential service users and other stakeholders to best understand needs and to respond by developing new projects to meet those needs. Trustees regularly review and amend the Financial Regulations and will continue to ensure good governance.

Investment income arises from capital and interest-bearing deposit accounts as well as from investment properties which have been purchased over recent years. Income is used to invest in restricted and unrestricted funds that are not expected to be required during the deposit period. Interest received on our reserves has been low due to the present market position but this is improving due to rises in interest rates. The Charity's Trustees will seek to use its reserves appropriately whilst still reducing our risk profile in the future where prudence and careful consideration justify it, including the development of joint ventures and the purchase of additional capital assets which might generate unrestricted income.

We will continue to consider new housing development opportunities where we feel they will strengthen our overall financial position and meet local need.

Investment policy and objectives

The Trustees, having regard to the reserves policy, have operated a policy of retaining available funds in interest bearing deposit accounts.

FINANCIAL REVIEW

Reserves policy
The Executive acting as Trustees have reviewed the Charity's needs for reserves in line with the guidance issues by the Charity Commission and have agreed that financial reserves (the "Emergency Operating Reserve" - EOR) should be held for the following purposes:

- Income from statutory bodies is from a 'call off' contract. This inevitably presents cash- flow issues and income from these sources will need to be carefully monitored to ensure it does not result in the Charity experiencing serious liquidity issues in the future. In addition, the Charity is conscious of reducing local authority budgets and a squeeze on funding for adult social care. This has resulted in a considerable loss of income over a number of years, and we predict further falls in the future.
- Income from our Integrated Care Board contract with the Suicide Prevention Project, has not increased in real terms for more than six years - they are therefore worth considerably less and yet demand of the services has considerably increased over the same period and continues to reach record levels.
- The Charity receives rental and housing benefit premium from the local authority for its 27 housing units which are occupied by people with mental health issues. Due to the inevitable fluctuation of occupancy the Charity must retain funds to bridge the payment of operating costs at times when rent income is not forthcoming due to interim voids.
- We receive 'ad hoc' donations and structured grant aid from charitable trusts including Darlington Education Trust, County Durham Community Foundation, and others. In addition, we receive donations and the results of fund-raising opportunities, but these payments are irregular in rate. Reserves are needed to smooth out this fluctuation.
- Some income is generated for 'charged for' services including charging service users for attending projects, from their personal social care or individual service contracts.
- The Charity also generates some limited income from a variety of other sources including investments and a generated surplus at the year-end.
- The Charity requires protection against and the ability to continue operating despite damaging events or unforeseen circumstances which are outside the scope of the normal budgeting process. This might also include damaged property that cannot be used.
- The target level for the EOR has been set at 3 months operating costs - a sum of approximately £208,306 plus £73,256 specifically set aside to cover redundancy obligations on a forced closure basis is £281,562.

General Reserves
Is held to sustain operations during periods when there is an unanticipated shortfall in income resources or to cover unanticipated significant expenditure, the general reserve as at 31 March 2023 is £377,558 which sufficiently covers the EOR.

Fixed Asset Reserves
Including the EOR, it was agreed that a Fixed Assets reserve should be held to accommodate those funds which are required to cover project costs outside the current operating budget and/or outside the current financial year. The level of this reserve will be the accumulated sum of all such funds in the accounts of the Charity at each year end.

Capital Purchase Scheme - The Charity spent £185,000 for the purchase and renovation of three new properties in 2019. £165,000 was borrowed in 2019-20 from NatWest, secured by way of first charges and debentures on property already owned by the Charity. These funds were used to purchase a further three properties in 2019-20.

Funds received for future work are recoded under accruals and deferred income.

Designated Reserves
£313,887 is held in a designated reserve of which £303,887 is to cover fixed assets commitments and the balance of £10,000 has been allocated to cover capital repairs and maintenance on Saint Hildas Hall.

Freehold Property
The Charity owns the freehold interest in Saint Hildas Hall, 80 Borough Road (2 flats), 20 Eastbourne Road, 88 Yarm Road, 56 Thirlmere Road, 41 Pensbury Street and 39 Hargreaves Terrace. The Charity also owns a leasehold interest in 8 Falstaff Court, 264 Hundens Lane and 63 Quaker Lane. These properties are all located in Darlington and listed on the balance sheet.

FUTURE PLANS

Year ending 31st March 2024 will be another exciting and challenging year for the Charity. There are financial challenges due to the increase in utilities, general running and wages costs and the reduction in statutory income. Some reorganisation will be needed to offset this. However we are hoping to grow financially and geographically, developing new services, supporting more people, and meeting increasing demand.

Any surpluses generated from housing provision will be used to fund other mental health services in the future for those in most need. The charity looks forward to continuing to be the largest charity providing specialist mental health services for the people of Darlington, South Durham, Hambleton and Richmondshire.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Darlington Mind Limited is an independent registered charity, registered with the Charity Commission in England and is a member of the national Mind Federation.

The charity was formed on 9th May 2002 to continue the activities of its predecessor unincorporated entity, Darlington Mind, and commenced its operations on 1st October 2002. The charity exists to promote and preserve good mental health and to assist those experiencing mental distress to regain their full potential in life and work.

Darlington Mind was formed on 5th December 1979 and as it works through its 43rd year of operation, the Charity is well placed to deliver a range of vitally important mental health services to those who live and work in Darlington, South Durham, Hambleton and Richmondshire.

Recruitment and appointment of new trustees

Membership of the Charity is open to anybody with an interest in its work who is not a member of staff. Appointment to the Board of Trustees is by nomination from the members followed by election at the Annual General Meeting. The Board of Trustees consists of up to 13 members with the primary office holders being the Chair (currently 2 co-chairs, Vice Chair, Treasurer/Chair of Finance and Risk Committee and Chair of Welfare and Management Committee. The Chief Executive Officer acts as Company Secretary but is a non-voting member of the Board. The Treasurer and Chair of Finance roles are held by the same officer. The charity is committed to ensuring full-service user involvement in its decision making at all levels. The Board also seeks to fill any skills gap on the Board by recruiting new Trustees to help the Charity meet its strategic objectives.

Key management remuneration

Remuneration is reviewed annually by the Board of Trustees by reviewing rates of inflation, industry factor, real living wage. Any pay awards for all staff including SMT are reviewed and approved by the Board of Trustees.

Organisational structure

The Chief Executive and staff carry out the day-to-day administration of the company on behalf of the Board of Trustees. Honorary officers and other volunteers also give valuable assistance in both expertise and time to facilitate the smooth running and management of the organisation.

Induction and training of new trustees

New trustees are provided with induction training including core training in safeguarding adults, safeguarding children, equality and diversity, health and safety, data protection and range of other issues. New Trustees are also issued with copies of the Charities Constitution, Articles of Association and Charity Commission publications including details of their responsibilities as trustees and working rules. In addition, we have provided a Trustee Handbook to all Trustees.

A skills audit is undertaken of the Trustees on a regular basis and appropriate training is organised for individuals thereafter. The Chair of Trustees (currently two co-chairs) also carry appraisals with the CEO and seeks the views of all Trustees via a questionnaire.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management and financial regulations
The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business, and operational risks which the Charity faces and assembled a Risk Register which confirms that systems and controls have been established to enable regular reports to be produced, so that the necessary steps can be taken to lessen these risks. The charity has taken out a variety of insurances to cover its work, to ensure its Trustees and provide support in Health and Safety and personnel related issues. In addition, the Trustees have reviewed its financial regulations for operational staff, amended its reserves policy and updated its business plan during the financial year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04433988 (England and Wales)

Registered Charity number
1093140

Registered office
Saint Hildas House
11 Borough Road
Darlington
County Durham
DL1 1SQ

Trustees
P Freitag MBE (resigned 1/8/22)
L Gillespie (resigned 20/4/23)
M Pears
Dr R Langrick
S Porteus (resigned 28/3/23)
C Walters (resigned 26/9/22)
C Doolan
E Green (resigned 28/3/23)
N Sullivan
J Chapman
C Hodgson
D Dalton
K Hunter (appointed 28/3/23)
T Manners (appointed 28/3/23)
K Bennett (appointed 30/5/23)

Company Secretary
S Davidson

Auditors
Mitchell Gordon LLP
Accountants and Statutory Auditor
43 Coniscliffe Road
Darlington
Co. Durham
DL3 7EH

Report of the Trustees for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors
Close Thornton, 2 Duke Street, Darlington, DL3 7AB

Bankers
Natwest, 25 High Row, Darlington, DL3 7QP
Charities Aid Foundation, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ
The Charity Bank Limited, Fosse House, 182 High Street, Tonbridge, TN9 1BE
Virgin Money Bank, Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

Chief Executive Officer
S Davidson

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Darlington Mind Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

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

In so far as the Trustees are aware:
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Mitchell Gordon LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 6 December 2023 and signed on its behalf by:



D Dalton - Trustee

Report of the Independent Auditors to the Trustees of Darlington Mind Limited

Opinion
We have audited the financial statements of Darlington Mind Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the 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 Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 145 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sectors in which the company operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection compliance, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

These procedures did not identify any potentially material actual or suspected non-compliance.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed material journal entries to identify unusual transactions or posting by unusual users;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and the company's legal advisors.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance of fraud and cannot be expected to detect non-compliance with all laws & regulations.

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

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr N Vassilounis FCCA (Senior Statutory Auditor)
for and on behalf of Mitchell Gordon LLP
Accountants and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
43 Coniscliffe Road
Darlington
Co. Durham
DL3 7EH

Date: 6 December 2023

DARLINGTON MIND LIMITED

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	38,008	-	38,008	46,437
Charitable activities	5				
Charitable activities		588,931	187,339	776,270	730,671
Other trading activities	3	2,355	-	2,355	11,834
Investment income	4	689	-	689	-
Total		629,983	187,339	817,322	788,942
EXPENDITURE ON					
Raising funds	6	189	-	189	-
Charitable activities	7				
Charitable activities		621,077	167,585	788,662	741,442
Total		621,266	167,585	788,851	741,442
NET INCOME		8,717	19,754	28,471	47,500
Transfers between funds	23	4,806	(4,806)	-	-
Net movement in funds		13,523	14,948	28,471	47,500
RECONCILIATION OF FUNDS	23				
Total funds brought forward		677,922	38,189	716,111	668,611
TOTAL FUNDS CARRIED FORWARD		691,445	53,137	744,582	716,111

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	31/3/23 £	31/3/22 £
FIXED ASSETS			
Intangible assets	14	10,188	11,557
Tangible assets	15	651,242	664,985
		661,430	676,542
CURRENT ASSETS			
Debtors	16	11,038	68,101
Cash at bank and in hand		317,669	296,651
		328,707	364,752
CREDITORS			
Amounts falling due within one year	17	(48,787)	(74,771)
NET CURRENT ASSETS		279,920	289,981
TOTAL ASSETS LESS CURRENT LIABILITIES		941,350	966,523
CREDITORS			
Amounts falling due after more than one year	18	(127,085)	(134,630)
ACCRUALS AND DEFERRED INCOME	21	(69,683)	(115,782)
NET ASSETS		744,582	716,111
FUNDS	23		
Unrestricted funds		691,445	677,922
Restricted funds		53,137	38,189
TOTAL FUNDS		744,582	716,111

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The Trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

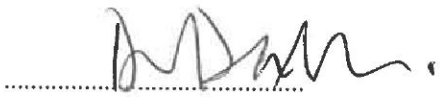
The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6 December 2023 and were signed on its behalf by:



D Dalton - Trustee

The notes form part of these financial statements

DARLINGTON MIND LIMITED

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	40,722	23,049
Interest paid		(6,368)	(5,385)
Net cash provided by operating activities		34,354	17,664
Cash flows from investing activities			
Purchase of tangible fixed assets		(798)	-
Interest received		689	-
Net cash (used in)/provided by investing activities		(109)	-
Cash flows from financing activities			
Loan repayments in year		(9,277)	(8,634)
Provision		(3,950)	3,950
Net cash used in financing activities		(13,227)	(4,684)
Change in cash and cash equivalents in the reporting period		21,018	12,980
Cash and cash equivalents at the beginning of the reporting period		296,651	283,671
Cash and cash equivalents at the end of the reporting period		317,669	296,651

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23 £	31/3/22 £
Net income for the reporting period (as per the Statement of Financial Activities)	28,471	47,500
Adjustments for:		
Depreciation charges	15,910	18,830
Interest received	(689)	-
Interest paid	6,368	5,385
Decrease/(increase) in debtors	57,063	(39,837)
Decrease in creditors	(66,401)	(8,829)
Net cash provided by operations	40,722	23,049

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	296,651	21,018	317,669
	296,651	21,018	317,669
Debt			
Debts falling due within 1 year	(13,160)	5,682	(7,478)
Debts falling due after 1 year	(134,630)	7,545	(127,085)
	(147,790)	13,227	(134,563)
Total	148,861	34,245	183,106

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared under the going concern basis of accounting.

The presentational currency of the financial statements is the Pound Sterling (£).

Income
All income is included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from charitable activities where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued. For legacies, the executive committee made a policy decision that funds will not be included in the SOFA until the legacy has been received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Cost allocation includes an element of judgement and the Charity has had to consider the cost benefit of detailed calculations and record keeping. To ensure full cost recovery on projects the Charity adopts a policy of allocating costs to the respective cost headings throughout the year.

Intangible fixed assets
Computer equipment is being depreciated 10% on cost.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Minibus	- 25% on reducing balance

The properties (excluding Saint Hildas Hall) are deemed to all hold a residual value of £40,000 in 20 years time from year ending 31 March 2020, therefore, the depreciation will be provided over 20 years on a straight line from this date to the residual value.

The depreciation policy for Saint Hildas Hall will be depreciated at 2% on cost until its residual value of £141,000 is reached.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Freehold Property and Leasehold Property include supported housing and Saint Hildas Hall. The cost of these properties includes the following:

- Cost of acquiring land and buildings
- Development expenditure

All expenditure on items of fixtures and equipment used for the training, education, and welfare of tenants and beneficiaries is treated as repairs and renewal expenditure and written off as incurred. The expected useful life of such items are very short and the expenditure is not capitalised.

Taxation
The Charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Irrecoverable vat
All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	32,008	46,109
Gift aid	-	328
Legacies	6,000	-
	38,008	46,437

Income from donations and legacies in both the current and prior year relate to unrestricted funds.

3. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Fundraising events	2,218	-
Coronavirus Job Retention Scheme	137	11,834
	2,355	11,834

Income from other trading activities in both the current and prior year relate to unrestricted funds.

continued...

4. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	689	-

Income from investment income in both the current and prior year relate to unrestricted funds.

5. INCOME FROM CHARITABLE ACTIVITIES

	31/3/23 Charitable activities	31/3/22 Total activities
	£	£
Housing benefit and rental income	305,772	286,924
Miscellaneous	5,663	-
Fees for services provided	88,861	98,626
Grants	375,974	345,121
	776,270	730,671

Income from charitable activities was £776,270 (2022: £730,671) of which £187,339 (2022: £318,342) was restricted and £588,931 (2022: £412,329) was unrestricted.

6. RAISING FUNDS

Raising donations and legacies

	31/3/23	31/3/22
	£	£
Sundries	189	-

Expenditure from raising funds in both the current and prior year relate to unrestricted funds.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Charitable activities	691,426	97,236	788,662

Expenditure on charitable activities and raising funds was £788,851 (2022: £741,442) of which £621,266 (2022: £490,475) was unrestricted and £167,585 (2022: £250,967) was restricted.

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/23	31/3/22
	£	£
Staff costs	453,128	474,187
Staff and volunteer costs	15,813	14,170
MHSOP Meals for service users	1,577	265
Equipment purchases	14,671	6,958
Premises costs	161,560	133,874
Office running costs	28,848	19,546
Sundries	15,829	26,875
	691,426	675,875

Cost allocation includes an element of judgement and the Charity has had to consider the cost benefit of detailed calculations and record keeping. To ensure full cost recovery on projects the Charity adopts a policy of allocating costs to the respective cost headings through the year.

continued...

9. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Charitable activities	161	1,369	95,706	97,236

Support costs, included in the above, are as follows:

	31/3/23 Charitable activities	31/3/22 Total activities
	£	£
Bank charges	161	-
Amortisation of intangible fixed assets	1,369	1,369
Wages and salaries	18,916	26,081
Social security	1,205	2,240
Pensions	252	254
Management and administration	41,924	12,777
Bad debts	12,500	-
Depreciation of tangible fixed assets	14,541	17,461
Interest payable and similar charges	6,368	5,385
	97,236	65,567

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	14,541	17,461
Computer software amortisation	1,369	1,369
Auditors' remuneration	3,250	3,250
Accountancy services	2,250	3,250

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Trustees' expenses totalling £46 were reimbursed for the year ended 31 March 2023 (2022: £nil). These were incurred wholly, exclusively and necessarily in performance of their duties.

continued...

12. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	446,166	466,610
Social security costs	22,433	30,379
Other pension costs	4,902	5,773
	473,501	502,762

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

	31/3/23	31/3/22
Charitable activities	34	28
Management and administration	1	3
	35	31

There were no employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	46,437	-	46,437
Charitable activities			
Charitable activities	412,329	318,342	730,671
Other trading activities	11,834	-	11,834
Total	470,600	318,342	788,942
EXPENDITURE ON			
Charitable activities			
Charitable activities	490,475	250,967	741,442
NET INCOME/(EXPENDITURE)	(19,875)	67,375	47,500
Transfers between funds	29,186	(29,186)	-
Net movement in funds	9,311	38,189	47,500
RECONCILIATION OF FUNDS			
Total funds brought forward	668,611	-	668,611
TOTAL FUNDS CARRIED FORWARD	677,922	38,189	716,111

continued...

14. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2022 and 31 March 2023	13,692
AMORTISATION	
At 1 April 2022	2,135
Charge for year	1,369
At 31 March 2023	3,504
NET BOOK VALUE	
At 31 March 2023	10,188
At 31 March 2022	11,557

15. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Minibus £	Totals £
COST					
At 1 April 2022	555,499	135,490	41,542	34,055	766,586
Additions	-	-	798	-	798
At 31 March 2023	555,499	135,490	42,340	34,055	767,384
DEPRECIATION					
At 1 April 2022	38,003	5,142	30,461	27,995	101,601
Charge for year	8,725	737	3,562	1,517	14,541
At 31 March 2023	46,728	5,879	34,023	29,512	116,142
NET BOOK VALUE					
At 31 March 2023	508,771	129,611	8,317	4,543	651,242
At 31 March 2022	517,496	130,348	11,081	6,060	664,985

Freehold Property and Leasehold Property held by the Charity was valued on 16 May 2017 by Dodds Brown LLP, Chartered Surveyors and AC Surveys Ltd on an open market value.

If Freehold Property and Leasehold Property had not been revalued it would have been included at the historical Net Book Value of £725,226 (2022: £729,241).

continued...

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade debtors	10,526	5,892
Prepayments and accrued income	512	62,209
	11,038	68,101

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Bank loans and overdrafts (see note 19)	7,478	9,210
Other loans (see note 19)	-	3,950
Trade creditors	13,910	21,384
Social security and other taxes	5,843	7,217
Other creditors	12,997	18,339
Accrued expenses	8,559	14,671
	48,787	74,771

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/23	31/3/22
	£	£
Bank loans (see note 19)	127,085	134,630

19. LOANS

An analysis of the maturity of loans is given below:

	31/3/23	31/3/22
	£	£
Amounts falling due within one year on demand:		
Bank loans	7,478	9,210
Provision	-	3,950
	7,478	13,160
Amounts falling between one and two years:		
Bank loans	8,852	8,635
Amounts falling due between two and five years:		
Bank loans	30,196	25,905
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	88,037	100,090

continued...

20. SECURED DEBTS

The following secured debts are included within creditors:

	31/3/23	31/3/22
	£	£
Bank loans	134,563	143,840

Bank loans are secured against Saint Hildas Hall, 8 Falstaff Court, 80 Borough Road and all assets of the Charitable Company.

21. ACCRUALS AND DEFERRED INCOME

Deferred income comprises of amounts funders have paid Darlington Mind Limited in advance for work that either had not yet started or was intended for future years. This includes:

	31/3/23	31/3/22
	£	£
Balance as at 1st April	115,782	115,364
Amounts released to income	(95,782)	(95,364)
Amounts deferred	49,683	95,782
Balance as at 31st March	69,683	115,782

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/23 Total funds	31/3/22 Total funds
	£	£	£	£
Fixed assets	661,430	-	661,430	676,542
Current assets	275,570	53,137	328,707	364,752
Current liabilities	(48,787)	-	(48,787)	(74,771)
Long term liabilities	(127,085)	-	(127,085)	(134,630)
Accruals and deferred income	(69,683)	-	(69,683)	(115,782)
	691,445	53,137	744,582	716,111

continued...

23. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General funds	357,465	8,717	11,376	377,558
Designated funds	320,457	-	(6,570)	313,887
	677,922	8,717	4,806	691,445
Restricted funds				
NHS County Durham Clinical Commissiong Group - Suicide Prevention	1,904	-	(1,904)	-
Darlington Borough Council – Suicide Prevention	-	(521)	521	-
North Yorkshire County Council – Suicide Prevention	1,754	4,480	-	6,234
Darlington Education Trust	6,225	14,623	-	20,848
Domestic abuse	-	(668)	668	-
Durham County Council - CREW	-	1,080	-	1,080
Children in Need	-	2,488	(4)	2,484
North Yorkshire County Council - Mind matters	17,881	(5,147)	-	12,734
£10 counselling	2,572	428	(3,000)	-
Private counselling	-	667	(667)	-
Sale of courses	420	-	(420)	-
Darlington Borough Council - Bereavement	-	3,333	-	3,333
Co-op Resilience Programme	6,906	(1,009)	-	5,897
Darlington Borough Council - Carers breaks	527	-	-	527
	38,189	19,754	(4,806)	53,137
TOTAL FUNDS	716,111	28,471	-	744,582

continued...

23. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	629,983	(621,266)	8,717
Designated funds	-	-	-
	629,983	(621,266)	8,717
Restricted funds			
Darlington Borough Council – Suicide Prevention	-	(521)	(521)
North Yorkshire County Council – Suicide Prevention	5,000	(520)	4,480
Darlington Education Trust	38,000	(23,377)	14,623
Domestic abuse	-	(668)	(668)
Durham County Council - CREW	5,000	(3,920)	1,080
Children in Need	31,789	(29,301)	2,488
North Yorkshire County Council - Mind matters	80,307	(85,454)	(5,147)
£10 counselling	3,720	(3,292)	428
Private counselling	1,520	(853)	667
Darlington Borough Council - Bereavement	3,333	-	3,333
Co-op Resilience Programme	9,670	(10,679)	(1,009)
County Durham Community Foundation (CDCF) - NHS Improvement Fund	9,000	(9,000)	-
	187,339	(167,585)	19,754
TOTAL FUNDS	817,322	(788,851)	28,471

continued...

23. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General funds	341,237	(19,875)	36,103	357,465
Designated funds	327,374	-	(6,917)	320,457
	668,611	(19,875)	29,186	677,922
Restricted funds				
NHS County Durham Clinical Commissiong Group - Suicide Prevention	-	55,651	(53,747)	1,905
Darlington Borough Council – Suicide Prevention	-	(330)	330	-
North Yorkshire County Council – Suicide Prevention	-	1,473	281	1,754
Darlington Education Trust	-	9,689	(3,464)	6,225
Domestic abuse	-	(4,415)	4,418	-
Durham County Council - CREW	-	(1,876)	1,876	-
Children in Need	-	(17,052)	17,051	-
North Yorkshire County Council - Mind matters	-	17,269	611	17,881
£10 counselling	-	2,517	55	2,572
Private counselling	-	(836)	836	-
Sale of courses	-	420	-	420
Darlington Borough Council - Bereavement	-	(2,107)	2,106	-
Co-op Resilience Programme	-	6,499	407	6,906
Darlington Borough Council - Carers breaks	-	473	55	527
	-	67,375	(29,186)	38,189
TOTAL FUNDS	668,611	47,500	-	716,111

continued...

23. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	470,600	(490,475)	(19,875)
Designated funds	-	-	-
	470,600	(490,475)	(19,875)
Restricted funds			
NHS County Durham Clinical Commissiong Group - Suicide Prevention	125,071	(69,420)	55,651
Darlington Borough Council – Suicide Prevention	4,627	(4,957)	(330)
North Yorkshire County Council – Suicide Prevention	6,287	(4,814)	1,473
Darlington Education Trust	34,639	(24,950)	9,689
Domestic abuse	1,462	(5,877)	(4,415)
Durham County Council - CREW	13,750	(15,626)	(1,876)
Children in Need	43,235	(60,287)	(17,052)
North Yorkshire County Council - Mind matters	62,218	(44,949)	17,269
£10 counselling	2,810	(293)	2,517
Private counselling	2,133	(2,969)	(836)
Sale of courses	420	-	420
Darlington Borough Council - Bereavement	6,000	(8,107)	(2,107)
Co-op Resilience Programme	13,690	(7,191)	6,499
Darlington Borough Council - Carers breaks	2,000	(1,527)	473
	318,342	(250,967)	67,375
TOTAL FUNDS	788,942	(741,442)	47,500

Unrestricted funds

General fund
Funds are available for use at the discretion of the Trustee to further any of the Charity's purposes.

Designated funds
Funds earmarked by the Trustees for future projects or commitments.

continued...

23. MOVEMENT IN FUNDS - continued

Restricted funds

Funds are subjected to restrictions on their expenditure as declared by the donor.

- **County Durham Community Foundation (CDCF) - NHS Improvement Fund**	To improve mental and physical health in Darlington.
- **NHS County Durham Clinical Commissioning Group - Suicide Prevention**	To provide a rapid response support to service users experiencing suicidal thoughts, promote wellbeing and to reduce suicidal thoughts and intent.
- **Darlington Borough Council – Suicide Prevention**	To provide support to improve mental health wellbeing.
- **North Yorkshire County Council – Suicide Prevention**	To provide a suicide prevention programme.
- **Darlington Education Trust (DET)**	To provide mental health support in schools.
- **Domestic Abuse**	To provide support to improve mental health wellbeing.
- **Durham County Council - CREW**	To deliver a series of self-help courses and raise awareness of the service.
- **Children in Need - Young Person**	To improve mental wellbeing, reduce levels of self-harm and increasing social action for children and young people at risk of self-harming.
- **North Yorkshire County Council -Mind matters**	To provide community based adults mental health support.
- **£10 counselling**	To improve mental health.
- **Private counselling**	To improve mental health.
- **Sale of courses**	To improve mental and physical health.
- **Darlington Borough Council - Bereavement**	To provide postvention support and to provide ongoing implementation and development of inclusive pathways.
- **Co-op Resilience Programme**	To be mental health champions
- **Darlington Borough Council - Carers Break funding**	To provide a range of flexible and personalised ways of enabling carers to take a break from their caring role.

Transfers between funds

Transfers from the un-restricted fund to restricted funds occurred in order to maintain the level of restricted funds held within the Charitable Company.

24. RELATED PARTY DISCLOSURES

During the year rent was paid to P Freitag MBE, one of our Trustees, in the sum of £1,700 (2022: £2,550). This property forms part of our portfolio for Supported Housing Services and is currently let to a service user. The rent received is paid through Housing Benefit.

They key management personnel of the Charity comprise of the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the Charity were £53,646 (2022: £49,225).

Darlington Mind

England & Wales - Charity number 1093140

Accounts

REGISTERED COMPANY NUMBER: 04433988 (England and Wales)
REGISTERED CHARITY NUMBER: 1093140

Report of the Trustees and

Audited Financial Statements

for the Year Ended 31 March 2022

for

DARLINGTON MIND LIMITED

DARLINGTON MIND LIMITED

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DARLINGTON MIND LIMITED

Report of the Trustees for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

DARLINGTON MIND MISSION STATEMENT

To promote good mental health and wellbeing and to offer high quality care, support and recovery services within our local communities.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's principal objective is to assist people with mental health issues to regain their full potential in life and work. In setting our objectives and planning our activities, Trustees have considered the Charities Commission's general guidance on public benefit. When reviewing our aims and objectives and in planning our future services, the Trustees consider how planned activities will contribute to the aims and objectives they have set. All that Darlington Mind Limited does as a charity is for public benefit and most of its activities fulfil the Charity Commissions category (j) purpose of "the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage". Darlington Mind Limited also works for "the advancement of health or the saving of lives" where this relates to Mental Health.

Darlington Mind Limited works tirelessly to ensure its services are of 'public benefit' and its Trustees ensure there is free and open access to any person who lives and works within the Darlington, South of County Durham, Hambleton and Richmondshire area who are dealing with mental health distress. Darlington Mind Limited seeks to realise this objective by providing the support and services detailed below.

DARLINGTON MIND LIMITED

Report of the Trustees for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Darlington Mind Service Delivery

During the year Darlington Mind continued to provide its services despite some interruptions due to the Covid-19 pandemic, with face to face services recommencing (in addition to hybrid delivery) but being restricted for health and safety reasons at times. We have certainly learnt lessons through the experience and challenges of the Pandemic but we are more resilient in terms of the work we do but also in terms of how we support our staff when dealing with change.

During the year Darlington Mind supported 4487 people through a range of interventions which represents 70% more people than the previous 12 months.

Supported Housing Services

St Hilda's House has a 10 Bed Housing Project specifically for people with mental health issues which is managed by Darlington Mind Limited on behalf of Darlington Housing Association (DHA - part of the North Star Housing Group). Housing staff offer tenancy support and alongside our Adult Mental Health Team emotional and practical help is available to residents and everyone is charged rent for their accommodation. Darlington Mind Limited are also managing agents on behalf of North Star Housing for 5 separate single person flats for individuals who have progressed from St Hilda's House into independent living but who still require continuing long-term support. Darlington Mind Limited also has 11 single person units and rents a further unit from a private landlord. We offer good quality accommodation for people with mental health issues and work closely with a range of agencies that assist with re-settlement of people into a community setting as part of their rehabilitation process. Darlington Mind Limited continues to seek development of a range of other partnerships to extend its housing offer.

Rehabilitation

The Computer Therapy Project remains popular with service users and continues to achieve the highest standard for quality from the Chartered Institute for IT (British Computer Society).

The Social Drop-in is a day service for adults with mental health issues and offers recreational and community activities for people by assessing needs and helping service users to move through a process of rehabilitation, therapy, and peer support.

Positivity Through Activity (PTA), Art and Horticulture

Therapies account for a significant part of the work of Darlington Mind's support for adults. The Positivity Through Activity project encourages physical activity with activities restricted to walking groups during Covid but we plan to restart regular sessions at the gym, Easy Line, swimming, and 5-a-side football. We also provide a peer support group for people dealing with anger, anxiety and depression, regular art and creative craft sessions in our dedicated Arts Studio, and a Horticulture Project.

Rapid Response Suicide Prevention

Following from the support from the County Durham Clinical Commissioning Group, the new NHS North East and North Cumbria Integrated Care Board has continued to fund the Rapid Response Suicide Prevention service covering County Durham but we have also secured a contract to provide the service in Darlington. The Charity continues to work with Let's Connect (the former Hartlepool and East Durham Mind). Working with the Crisis Teams and Access Teams, we ensure each new referral is assessed within 24 hours and sees a Counsellor within 5 working days despite record levels of demand.

Hambleton and Richmondshire

We offer a range of services including the North Yorkshire County Council (NYCC) commissioned service called 'Mind Matters' providing a range of low-level advice, information, and peer support services. We also provide a NYCC funded day service for people with enduring mental health issues.

In addition, we provide ongoing support to local people in this area through a wide range of projects including gardening, creative writing, relaxation, arts and crafts, social groups, knit and natter, luncheon clubs and a telephone befriending scheme.

Also available throughout this area we provide emotional resilience and mental health awareness training.

OBJECTIVES AND ACTIVITIES

General Counselling

We have a bank of volunteer Counsellors, who provide their time free of charge which enables Darlington Mind to provide some of its counselling at very low rates. The Counsellors provide an invaluable service to people with mental health issues who need access to talking therapies. In addition, we offer paid counselling for those who can pay. The demand for this service is at record levels.

Recovery and Wellbeing Project

We continued to provide a range of self-help courses from our bases in Darlington and Northallerton. We continue to focus on providing training in local companies and we have supported a range of employers to provide mental health awareness, mindfulness, and other bespoke training. Durham County Council also provide a grant to enable us to deliver CREW courses (Creating Resilience and Emotional Wellness) free across South Durham. During the year we began a new project to support local people in Darlington to train as Mental Health Champions, enabling them to support their needs.

Carers

Darlington Borough Council also provided funding specifically to support Carers of people with a mental health issue or those caring for someone with dementia. The funding enabled us to continue to offer free counselling.

Children's Services

Young People's Self Harm Project

We have now completed the three-year BBC Children in Need funded project and have received an extension to 2023. This includes providing specialist support and awareness raising sessions for children who are at risk of self-harm. The funding has enabled us to employ a Young Persons Co-ordinator, a peer support worker and provide access to specialist counselling. This is provided across Darlington, South of County Durham, Hambleton and Richmondshire. We are now seeking additional funding for this service and seek to further expand our support for children and young people to continue to meet high demands and identified needs.

Children and Young People's Counselling in Darlington Schools

Following a successful two year pilot Darlington Education Trust (County Durham Community Development Foundation) funded project, we were awarded with a three year extension for the service which provides counselling support to children in 10 Darlington secondary schools, with which we work very closely. The programme aims to support those children with the most priority mental health conditions with substantive levels of counselling geared to their needs.

Other funding, projects and Volunteer Support

The organisation is an integral part of mental health service delivery in Darlington, South of County Durham, Hambleton and Richmondshire. We continue to raise funds to assist with our work and have benefited from small donations from a variety of organisations and individuals. A large proportion of funds received by Darlington Mind Limited currently come from the purchase of services by statutory bodies for delivery to service users, but which continue to fall in value. We continue to look for other diverse sources of funds to assist with our charitable aims and objectives.

Volunteer support

The charity depends on a strong force of more than 25 volunteers to supplement the work of paid staff. The mixed workforce is a valuable part of our organisation. We would like to thank all our volunteers who collectively make a huge difference to our work.

Staff

The Trustees would like to extend a huge thank you to the staff for their hard work, support and loyalty in what continued to be extreme and difficult conditions during this financial year.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Darlington Mind Limited offered individual support to 4487 service users in Darlington, South of County Durham, Hambleton and Richmondshire.

The charity has recovered well from the previous year's downturn, with increased funding from donations, support from Lloyds Bank Foundation and Garfield Weston Trust, securing a new contract for Rapid Response Suicide Prevention and a careful management of costs. All these resulted in an operational surplus for the charity in the year ended 31 March 2022.

Trustees are satisfied with the extent to which the charity's services have been taken up and its financial performance for the year. Trustees and Senior Managers regularly review the relevance and effectiveness of the services the charity provides to ensure that its objectives and obligations to its users are met.

FINANCIAL REVIEW

Financial position

Darlington Mind is committed to continually reviewing the efficiency and effectiveness of services being delivered and to discontinue any service which can no longer be delivered in an efficient and effective manner. However the charity continues to connect with current and potential service users and other stakeholders to best understand needs and to respond by developing new projects to meet those needs. Trustees regularly review and amended the Financial Regulations and will continue to ensure good governance.

Investment income arises from capital and interest-bearing deposit accounts as well as from investment properties which have been purchased over recent years. Income is used to invest in restricted and unrestricted funds that are not expected to be required during the deposit period. Interest received on our reserves has been low due to the present market position. Darlington Mind Limited Trustees will seek to use its reserves appropriately whilst still reducing our risk profile in the future where prudence and careful consideration justify it, including the development of joint ventures and the purchase of additional capital assets which might generate unrestricted income.

We will continue to consider new housing development opportunities where we feel they will strengthen our overall financial position and meet local need.

Investment policy and objectives

The Trustees, having regard to the reserves policy, have operated a policy of retaining available funds in interest bearing deposit accounts.

FINANCIAL REVIEW

Reserves policy

The Executive acting as trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and have agreed that financial reserves (the "Emergency Operating Reserve" - EOR) should be held for the following purposes:

- Income from statutory bodies is from a 'call off' contract. This inevitably presents cash- flow issues and income from these sources will need to be carefully monitored to ensure it does not result in the charity experiencing serious liquidity issues in the future. In addition, the charity is conscious of reducing local authority budgets and a squeeze on funding for adult social care. This has resulted in a considerable loss of income over the last three years and we predict further falls in the future

- Income from our NHS contracts with the Suicide Prevention Project, have not increased in real terms for more than five years - they are therefore worth considerably less and yet demand of the services has increased over the same period.

- Darlington Mind receives rental and housing benefit premium from the local authority for its 27 housing units which are occupied by people with mental health issues. Due to the inevitable fluctuation of occupancy the charity must retain funds to bridge the payment of operating costs at times when rent income is not forthcoming due to interim voids.

- We receive 'ad hoc' donations and structured grant aid from charitable trusts including BBC Children in Need, County Durham Community Foundation, Darlington Education Trust and others. In addition, we receive donations and the results of fund raising opportunities but these payments are irregular in nature. Reserves are needed to smooth out this fluctuation.

- Some income is generated for 'charged for' services including charging service users for attending projects, from their personal social care or individual service contracts.

- The charity also generates some limited income from a variety of others sources including investments and a generated surplus at the year-end.

- The Charity requires protection against and the ability to continue operating despite damaging events or unforeseen circumstances which are outside the scope of the normal budgeting process. This might also include damaged property that cannot be used.

The target level for this Emergency Operating Reserve (EOR) which has been set at 3 months operating costs - a sum of approximately £208,306 plus £73,256 specifically set aside to cover redundancy obligations on a forced closure basis is £281,562.

Fixed Asset Reserves

Including the EOR it was agreed that a Fixed Assets reserve should be held to accommodate those funds which are required to cover project costs outside the current operating budget and/or outside the current financial year. The level of this reserve will be the accumulated sum of all such funds in the accounts of the charity at each year end.

Capital Purchase Scheme: Darlington Mind Limited spent £185,000 for the purchase and renovation of three new properties in 2019. £165,000 was borrowed in 2019-20 from Nat West, secured by way of first charges and debentures on property already owned by the charity. These funds were used to purchase a further three properties in 2019-20.

Designated Reserve

£10,000 has been allocated to cover capital repairs and maintenance on St Hilda's Hall.

Funds received for future work not recorded under accruals and deferred income.

FINANCIAL REVIEW

Darlington Mind Limited own the freehold interest in St Hilda's Hall, Tannery Yard, Darlington which was valued by an RICS qualified surveyor in 2018. Its value is listed in the balance sheet at £216,200. Darlington Mind also owns a leasehold interest in 8 Falstaff Court, 264 Hundens Lane and 63 Quaker Lane. The charity has freehold interests in 80 Borough Road (2 flats), 20 Eastbourne Road, 88 Yarm Road, 56 Thirlmere Road, 41 Pensbury Street and 39 Hargreaves Terrace. These properties are all in Darlington and listed in the balance sheet.

FUTURE PLANS

Year ending 31st March 2023 will be another exciting and challenging year for Darlington Mind Limited. We are hoping to grow financially and geographically, developing new services, supporting more people, and meeting increasing demand.

Any surpluses generated from housing provision will be used to fund other mental health services in the future for those in most need. Darlington Mind Limited looks forward to continuing to be the largest charity providing specialist mental health services for the people of Darlington, South Durham, Hambleton and Richmondshire.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Darlington Mind Limited is an independent registered charity, registered with the Charity Commission in England and is a member of the national Mind Federation.

Darlington Mind Limited was formed on 9th May 2002 to continue the activities of its predecessor unincorporated entity, Darlington Mind, and commenced its operations on 1st October 2002. Darlington Mind Limited exists to promote and preserve good mental health and to assist those experiencing mental distress to regain their full potential in life and work. Darlington Mind was formed on 5th December 1979 and as it works through its 42nd year of operation, the charity is well placed to deliver a range of vitally important mental health services to those who live and work in Darlington, South Durham, Hambleton and Richmondshire.

Recruitment and appointment of new trustees

Membership of Darlington Mind Limited is open to anybody with an interest in its work who is not a member of staff. Appointment to the Board of Trustees is by nomination from the members followed by election at the Annual General Meeting. The Board of Trustees consists of up to 13 members with the primary office holders being the Chair, Vice Chair, Treasurer/Chair of Finance and Strategy Committee and Chair of Welfare and Management Committee. The Chief Executive Officer acts as Company Secretary but is a non-voting member of the Board. The Treasurer and Chair of Finance roles are held by the same officer. Darlington Mind Limited is committed to ensuring full-service user involvement in its decision making at all levels. The Board also seeks to fill any skills gap on the Board by recruiting new Trustees to help Darlington Mind Limited meet its strategic objectives.

Organisational structure

The Chief Executive, Senior Management Team and staff carry out the day-to-day administration of the company on behalf of the Board of Trustees. Honorary officers and other volunteers also give valuable assistance in both expertise and time to facilitate the smooth running and management of the organisation.

Induction and training of new trustees

New trustees are provided with induction training including core training in safeguarding adults, safeguarding children, equality and diversity, health and safety, data protection and range of other issues. New Trustees are also issued with copies of the Charities Constitution, Articles of Association and Charity Commission publications including details of their responsibilities as trustees and working rules. In addition, we have provided a Trustee Handbook to all Trustees

A skills audit is undertaken of the trustees on a regular basis and appropriate training is organised for individuals thereafter. The Chair of Trustees also carries out twice yearly appraisals with the CEO and seeks the views of all Trustees via a questionnaire.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management and financial regulations

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business, and operational risks which the charity faces and assembled a Risk Register which confirms that systems and controls have been established to enable regular reports to be produced, so that the necessary steps can be taken to lessen these risks. Darlington Mind Limited has taken out a variety of insurances to cover its work, to ensure its Trustees and provide support in Health and Safety and personnel related issues. In addition, the Trustees have reviewed its financial regulations for operational staff, amended its reserves policy and updated its business plan during the financial year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04433988 (England and Wales)

Registered Charity number
1093140

Registered office
St Hilda's House
11 Borough Road
Darlington
Co. Durham
DL1 1SQ

Trustees
P Freitag MBE (resigned 1/8/22)
Mrs L Gillespie Chair of Welfare and Management
Mrs M Pears
Dr R Langrick
Mrs J Lincoln Chair of Finance (resigned 1/10/21)
Mrs S J Porteus Chair of Trustees
Ms C R Walters (resigned 26/9/22)
C Doolan
Ms E Green
Ms N Sullivan
Ms J Chapman
Ms C Hodgson (appointed 19/8/21)
Ms D L Dalton Chair of Finance and Strategy (appointed 19/8/21)

Company Secretary
S G W Davidson

Auditors
Mitchell Gordon LLP
Accountants and Statutory Auditor
43 Coniscliffe Road
Darlington
Co. Durham
DL3 7EH

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors
Close Thornton, 2 Duke Street, Darlington. DL3 7AB

Bankers

Natwest, 25 High Row, Darlington, DL3 7QP
Charities Aid Foundation, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ
The Charity Bank Limited, Fosse House, 182 High Street, Tonbridge, TN9 1BE
Virgin Money Bank, Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

Chief Executive
S G W Davidson

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Darlington Mind Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

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

In so far as the Trustees are aware:
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Mitchell Gordon LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 1 December 2022 and signed on its behalf by:



Mrs S J Porteus - Trustee

Report of the Independent Auditors to the Trustees of Darlington Mind Limited

Opinion

We have audited the financial statements of Darlington Mind Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of Darlington Mind Limited

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of Darlington Mind Limited

Our responsibilities for the audit of the financial statements
We have been appointed as auditors 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sectors in which the company operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection compliance, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit;
- These procedures did not identify any potentially material actual or suspected non-compliance.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed material journal entries to identify unusual transactions or posting by unusual users;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and the company's legal advisors.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance of fraud and cannot be expected to detect non-compliance with all laws & regulations.

Report of the Independent Auditors to the Trustees of Darlington Mind Limited

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

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Gordon LLP

for and on behalf of Mitchell Gordon LLP
Accountants and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
43 Coniscliffe Road
Darlington
Co. Durham
DL3 7EH

1 December 2022

DARLINGTON MIND LIMITED

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	46,437	-	46,437	33,693
Charitable activities					
Supported Housing Services		324,395	-	324,395	259,273
Mental Health Services for Older People		32,003	-	32,003	43,024
Therapies and Training and Rehabilitation					
		55,931	318,342	374,273	354,295
Other trading activities	3	11,834	-	11,834	76,230
Investment income	4	-	-	-	1,136
Total		470,600	318,342	788,942	767,651
EXPENDITURE ON					
Charitable activities	6				
Supported Housing Services		317,541	-	317,541	349,151
Mental Health Services for Older People		18,039	-	18,039	118,488
Therapies and Training and Rehabilitation					
		154,895	250,967	405,862	406,658
Total		490,475	250,967	741,442	874,297
NET INCOME/(EXPENDITURE)		(19,875)	67,375	47,500	(106,646)
Transfers between funds	22	29,186	(29,186)	-	-
Net movement in funds		9,311	38,189	47,500	(106,646)
RECONCILIATION OF FUNDS					
Total funds brought forward		668,611	-	668,611	775,257
TOTAL FUNDS CARRIED FORWARD		677,922	38,189	716,111	668,611

The notes form part of these financial statements

DARLINGTON MIND LIMITED

Balance Sheet
31 March 2022

	Notes	31/3/22 £	31/3/21 £
FIXED ASSETS			
Intangible assets	13	11,557	12,926
Tangible assets	14	664,985	682,446
		676,542	695,372
CURRENT ASSETS			
Debtors	15	68,101	28,264
Cash at bank and in hand		296,651	283,671
		364,752	311,935
CREDITORS			
Amounts falling due within one year	16	(74,771)	(83,050)
NET CURRENT ASSETS		289,981	228,885
TOTAL ASSETS LESS CURRENT LIABILITIES		966,523	924,257
CREDITORS			
Amounts falling due after more than one year	17	(134,630)	(140,279)
ACCRUALS AND DEFERRED INCOME	20	(115,782)	(115,367)
NET ASSETS		716,111	668,611
FUNDS	22		
Unrestricted funds		677,922	668,611
Restricted funds		38,189	-
TOTAL FUNDS		716,111	668,611

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 2022 and were signed on its behalf by:



S J Porteus - Trustee

The notes form part of these financial statements

DARLINGTON MIND LIMITED

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	31/3/22 £	31/3/21 £
Cash flows from operating activities			
Cash generated from operations	1	23,049	11,703
Interest paid		(5,385)	(6,186)
Net cash provided by operating activities		17,664	5,517
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(13,692)
Purchase of tangible fixed assets		-	(11,355)
Sale of tangible fixed assets		-	11,861
Interest received		-	1,136
Net cash provided by/(used in) investing activities		-	(12,050)
Cash flows from financing activities			
Loan repayments in year		(8,634)	(8,410)
Capital repayments in year		-	(709)
Provision		3,950	-
Net cash used in financing activities		(4,684)	(9,119)
Change in cash and cash equivalents in the reporting period		12,980	(15,652)
Cash and cash equivalents at the beginning of the reporting period		283,671	299,323
Cash and cash equivalents at the end of the reporting period		296,651	283,671

The notes form part of these financial statements

DARLINGTON MIND LIMITED

Notes to the Cash Flow Statement for the Year Ended 31 March 2022

1. **RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31/3/22 £	31/3/21 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	47,500	(106,646)
Adjustments for:		
Depreciation charges	18,830	20,775
Interest received	-	(1,136)
Interest paid	5,385	6,186
(Increase)/decrease in debtors	(39,837)	18,032
(Decrease)/increase in creditors	(8,829)	74,492
Net cash provided by operations	23,049	11,703

2. **ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	283,671	12,980	296,651
	283,671	12,980	296,651
Debt			
Debts falling due within 1 year	(12,195)	(965)	(13,160)
Debts falling due after 1 year	(140,279)	5,649	(134,630)
	(152,474)	4,684	(147,790)
Total	131,197	17,664	148,861

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared under the going concern basis of accounting.

The presentational currency of the financial statements is the Pound Sterling (£).

Income
All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from Charitable activities where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued. For legacies, the executive committee made a policy decision that funds will not be included in the SOFA until the legacy has been received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Cost allocation includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. To ensure full cost recovery on projects the charity adopts a policy of allocating costs to the respective cost headings throughout the year.

Intangible fixed assets
Computer equipment is being depreciated 10% on cost.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 20% on cost
Minibus	- 25% on reducing balance

The properties (excluding St Hilda's Hall) are deemed to all hold a residual value of £40,000 in 20 years time from year ending 31 March 2020, therefore, the depreciation will be provided over 20 years on a straight line from this date to the residual value.

The depreciation policy for St Hilda's Hall will be depreciated at 2% on cost until its residual value of £141,000 is reached.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Freehold Property and Leasehold Property include supported housing and St Hilda's Hall. The cost of these properties includes the following:

- Cost of acquiring land and buildings
- Development expenditure

All expenditure on items of fixtures and equipment used for the training, education, and welfare of tenants and beneficiaries is treated as repairs and renewal expenditure and written off as incurred. The expected useful life of such items are very short and the expenditure is not capitalised.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Irrecoverable vat
All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Gifts	-	2
Donations	46,109	33,691
Gift aid	328	-
	46,437	33,693

Income from donations was £46,437 (2021: £33,693) all of which were unrestricted.

continued...

3. OTHER TRADING ACTIVITIES

	31/3/22	31/3/21
	£	£
Coronavirus Job Retention Scheme	11,834	76,230

4. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Deposit account interest	-	1,136

5. INCOME FROM CHARITABLE ACTIVITIES

	Supported Housing Services	Mental Health Services for Older People	Therapies and Training and Rehabilitation	31/3/22 Total activities	31/3/21 Total activities
	£	£	£	£	£
Housing benefit and rental income	286,944	(50)	30	286,924	259,273
Fees for services provided	17,571	6,412	74,643	98,626	124,085
Grants	19,880	25,641	299,600	345,121	273,234
	324,395	32,003	374,273	730,671	656,592

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Supported Housing Services	278,808	38,733	317,541
Mental Health Services for Older People	9,663	8,376	18,039
Therapies and Training and Rehabilitation	387,404	18,458	405,862
	675,875	65,567	741,442

Expenditure on charitable activities was £741,442 (2021: £874,297) of which £490,475 (2021: £677,908) was unrestricted and £250,967 (2021: £196,389) was restricted.

continued...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/22	31/3/21
	£	£
Staff costs	474,187	570,485
Staff and volunteer training	14,170	8,881
MHSOP Meals for service users	265	9
Equipment purchases	6,958	9,006
Premises costs	133,874	164,733
Office running costs	19,546	18,432
Sundries	26,875	22,276
Interest payable and similar charges	-	129
	675,875	793,951

Cost allocation includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. To ensure full cost recovery on projects the charity adopts a policy of allocating costs to the respective cost headings through the year.

8. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Supported Housing Services	1,369	37,364	38,733
Mental Health Services for Older People	-	8,376	8,376
Therapies and Training and Rehabilitation	-	18,458	18,458
	1,369	64,198	65,567

Support costs, included in the above, are as follows:

	Supported Housing Services	Mental Health Services for Older People	Therapies and Training and Rehabilitation	31/3/22 Total activities	31/3/21 Total activities
	£	£	£	£	£
Amortisation of intangible fixed assets	1,369	-	-	1,369	766
Wages and salaries	12,209	2,134	11,738	26,081	34,415
Social security	1,075	179	986	2,240	2,824
Pensions	-	39	215	254	682
Management and administration	6,255	1,003	5,519	12,777	15,421
Depreciation of tangible fixed assets	15,440	2,021	-	17,461	20,009
Interest payable and similar charges	2,385	3,000	-	5,385	6,229
	38,733	8,376	18,458	65,567	80,346

continued...

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/22	31/3/21
	£	£
Depreciation - owned assets	17,461	17,314
Depreciation - assets on hire purchase contracts and finance leases	-	2,695
Computer software amortisation	1,369	766
Auditors' remuneration	3,250	3,250
Accountancy services	3,250	3,250

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020 other than those incurred wholly, exclusively and necessarily in performance of their duties.

11. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	466,610	569,089
Social security costs	30,379	32,332
Other pension costs	5,773	6,985
	502,762	608,406

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

	31/3/22	31/3/21
Charitable activities	28	37
Management and administration	3	6
	31	43

There were no employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year.

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,692	-	33,693
Charitable activities			
Supported Housing Services	259,273	-	259,273
Mental Health Services for Older People	43,024	-	43,024
Therapies and Training and Rehabilitation			
	169,807	184,488	354,295
Other trading activities	76,230	-	76,230
Investment income	1,136	-	1,136
Total	583,162	184,489	767,651
EXPENDITURE ON			
Charitable activities			
Supported Housing Services	349,151	-	349,151
Mental Health Services for Older People	118,488	-	118,488
Therapies and Training and Rehabilitation			
	210,269	196,389	406,658
Total	677,908	196,389	874,297
NET INCOME/(EXPENDITURE)	(94,746)	(11,901)	(106,646)
Transfers between funds	(11,901)	11,901	-
Net movement in funds	(106,647)	-	(106,646)
RECONCILIATION OF FUNDS			
Total funds brought forward	775,258	-	775,257
TOTAL FUNDS CARRIED FORWARD	668,611	-	668,611

continued...

13. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2021 and 31 March 2022	13,692
AMORTISATION	
At 1 April 2021	766
Charge for year	1,369
At 31 March 2022	2,135
NET BOOK VALUE	
At 31 March 2022	11,557
At 31 March 2021	12,926

14. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Minibus £	Totals £
COST					
At 1 April 2021 and 31 March 2022	555,499	135,490	41,542	34,055	766,586
DEPRECIATION					
At 1 April 2021	29,420	3,686	25,060	25,974	84,140
Charge for year	8,583	1,456	5,401	2,021	17,461
At 31 March 2022	38,003	5,142	30,461	27,995	101,601
NET BOOK VALUE					
At 31 March 2022	517,496	130,348	11,081	6,060	664,985
At 31 March 2021	526,079	131,804	16,482	8,081	682,446

Freehold Property and Leasehold Property held by the charity was valued on 16 May 2017 by Dodds Brown LLP, Chartered Surveyors and AC Surveys Ltd on an open market value.

If Freehold Property and Leasehold Property had not been revalued it would have been included at the historical Net Book Value of £729,241 (2021: £744,726).

continued...

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade debtors	5,892	19,482
Prepayments and accrued income	62,209	8,782
	68,101	28,264

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Bank loans and overdrafts (see note 18)	9,210	12,195
Other loans (see note 18)	3,950	-
Trade creditors	21,384	25,084
Social security and other taxes	7,217	9,560
Other creditors	18,339	1,321
Accrued expenses	14,671	34,890
	74,771	83,050

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/22	31/3/21
	£	£
Bank loans (see note 18)	134,630	140,279

18. LOANS

An analysis of the maturity of loans is given below:

	31/3/22	31/3/21
	£	£
Amounts falling due within one year on demand:		
Bank loans	9,210	12,195
Provision	3,950	-
	13,160	12,195
Amounts falling between one and two years:		
Bank loans	8,635	12,195
Amounts falling due between two and five years:		
Bank loans	25,905	36,585
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	100,090	91,499

continued...

19. SECURED DEBTS

The following secured debts are included within creditors:

	31/3/22	31/3/21
	£	£
Bank loans	143,840	152,474

Bank loans are secured against St Hilda's Hall, 8 Falstaff Court, 80 Borough Road and all assets of the company.

20. ACCRUALS AND DEFERRED INCOME

Deferred income comprises of amounts funders have paid Darlington Mind Limited in advance for work that either had not yet started or was intended for future years. This includes:

	31/3/22	31/3/21
CDCF	38,000	34,639
National Mind	-	7,238
Children in Need	6,894	2,532
NYCC	5,000	7,448
Mind Matters	36,008	30,521
Morrisons Foundation	20,000	20,000
Virgin	-	7,540
Mental Health Matters	9,880	-
Crime Commissioner	-	446
DBC	-	5,000
	115,782	115,364

	31/3/22	31/3/21
Balance as at 1st April	115,364	80,707
Amounts released to income	(95,364)	(53,467)
Amounts deferred	95,782	88,124
Balance as at 31st March	115,782	115,364

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/22 Total funds	31/3/21 Total funds
	£	£	£	£
Fixed assets	676,542	-	676,542	695,372
Current assets	229,850	134,902	364,752	311,935
Current liabilities	(74,771)	-	(74,771)	(83,050)
Long term liabilities	(134,630)	-	(134,630)	(140,279)
Accruals and deferred income	(19,069)	(96,713)	(115,782)	(115,367)
	677,922	38,189	716,111	668,611

continued...

22. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General funds	341,237	(12,958)	29,186	357,465
Designated funds	327,374	(6,917)	-	320,457
	668,611	(19,875)	29,186	677,922
Restricted funds				
Restricted grants	-	67,375	(29,186)	38,189
TOTAL FUNDS	668,611	47,500	-	716,111

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	470,600	(483,558)	(12,958)
Designated funds	-	(6,917)	(6,917)
	470,600	(490,475)	(19,875)
Restricted funds			
Restricted grants	318,342	(250,967)	67,375
TOTAL FUNDS	788,942	(741,442)	47,500

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General funds	430,580	(85,313)	5,969	351,236
Designated funds	344,678	(9,433)	(17,870)	317,375
	775,258	(94,746)	(11,901)	668,611
Restricted funds				
Restricted grants	-	(11,901)	11,901	-
TOTAL FUNDS	775,257	(106,646)	-	668,611

continued...

22. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	583,162	(668,475)	(85,313)
Designated funds	-	(9,433)	(9,433)
	583,162	(677,908)	(94,746)
Restricted funds			
Restricted grants	184,489	(196,389)	(11,900)
TOTAL FUNDS	767,651	(874,297)	(106,646)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General funds	430,580	(98,271)	35,155	367,464
Designated funds	344,678	(16,350)	(17,870)	310,458
	775,258	(114,621)	17,285	677,922
Restricted funds				
Restricted grants	-	55,475	(17,285)	38,189
TOTAL FUNDS	775,257	(59,146)	-	716,111

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	1,053,762	(1,152,033)	(98,271)
Designated funds	-	(16,350)	(16,350)
	1,053,762	(1,168,383)	(114,621)
Restricted funds			
Restricted grants	502,831	(447,356)	55,475
TOTAL FUNDS	1,556,593	(1,615,739)	(59,146)

Unrestricted funds

General fund
The "Free reserves" after allowing for all designated funds.

continued...

22. MOVEMENT IN FUNDS - continued

Designated funds
For the purchase and maintenance of a minibus.

Restricted funds

Therapies and Training and Rehabilitation
Provides a range of services and activities for users in the area.

23. RELATED PARTY DISCLOSURES

During the year rent was paid to P Freitag MBE, one of our Trustees, in the sum of £2,550 (2021 : £5,100). This property forms part of our portfolio for Supported Housing Services and is currently let to a service user. The rent received is paid through Housing Benefit.

They key management personnel of the Charity comprise of the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the Charity were £49,225 (2021: £46,350)

Darlington Mind

England & Wales - Charity number 1093140

Accounts

REGISTERED COMPANY NUMBER: 04433988 (England and Wales)
REGISTERED CHARITY NUMBER: 1093140

Report of the Trustees and

Audited Financial Statements

for the Year Ended 31 March 2021

for

DARLINGTON MIND LIMITED

SATURDAY
AAHNN4PN
A04 20/11/2021 #28
COMPANIES HOUSE
AAGLLKRV
A11 05/11/2021 #206
COMPANIES HOUSE

DARLINGTON MIND LIMITED

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DARLINGTON MIND LIMITED

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

DARLINGTON MIND MISSION STATEMENT

To promote good mental health and wellbeing and to offer high quality care, support and recovery services within our local communities.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's principal objective is to assist people with mental health issues to regain their full potential in life and work. In setting our objectives and planning our activities, Trustees have considered the Charities Commission's general guidance on public benefit. When reviewing our aims and objectives and in planning our future services, the Trustees consider how planned activities will contribute to the aims and objectives they have set. All that Darlington Mind Limited does as a charity is for public benefit and most of its activities fulfil the Charity Commissions category (j) purpose of "**the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage**". Darlington Mind Limited also works for "the advancement of health or the saving of lives" where this relates to Mental Health.

Darlington Mind Limited works tirelessly to ensure its services are of 'public benefit' and its Trustees ensure there is free and open access to any person who lives and works within the Darlington, South of County Durham, Hambleton and Richmondshire area who are dealing with mental health distress. Darlington Mind Limited seeks to realise this objective by providing the support and services detailed below.

OBJECTIVES AND ACTIVITIES

Darlington Mind Service Delivery

Due to the Covid-19 pandemic Darlington Mind Limited was unable to provide face to face services for prolonged periods during the financial year, including several of our normal services due to government enforced lock downs and for health and safety reasons. However, we established several additional remote services which proved invaluable to service users, some of which continue including:

- **Befriending and Welfare contacts** - provision of regular phone calls to new and existing service users to help reduce loneliness and isolation and provide practical help advice and support.
- **Listening Line for Children and Young People** - providing a confidential and non-judgemental service to help children share their difficulties and frustrations. We later widened this to include parents and families due to evidence of the stresses and strains being experienced including home schooling and isolation due to the pandemic
- **Loss and Bereavement Support** - help for those affected by the loss of someone close to them including because of Covid-19. Help includes practical advice and referrals to specialist counselling as required.
- **Prescription Collection Service** - where vulnerable people were unable to access medication
- **Free Minibus Hire** - we offered use of our vehicle (with a driver) to help with delivering food supplies and for transport

Supported Housing Services

St Hilda's House has a 10 Bed Housing Project specifically for people with mental health issues which is managed by Darlington Mind Limited on behalf of Darlington Housing Association (DHA - part of the North Star Housing Group). Housing staff offer tenancy support as well as emotional and practical help to the residents and everyone is charged rent for their accommodation. Darlington Mind Limited are also managing agents on behalf of DHA for 6 separate single person flats for individuals who have progressed from St Hilda's House into independent living but who still require continuing long-term support. Darlington Mind Limited also has 10 single person units and rents a further unit from a private landlord. We offer high quality accommodation for people with mental health issues and work closely with a range of agencies that assist with re-settlement of people with mental health issues into a community setting as part of their rehabilitation process. Darlington Mind Limited is looking at developing a range of other partnerships to improve its housing offer.

Rehabilitation

The Computer Therapy Project remains popular with service users and continues to achieve the highest standard for quality from the Chartered Institute for IT (British Computer Society).

The Activity Hub is a day service for adults with mental health issues and offers recreational and community activities for people by assessing needs and helping service users to move through a process of rehabilitation, therapy, and peer support.

Mental Health Services for Older People (MHSOP)

Our day service for older people with organic mental health problems (Alzheimer's Disease and other related dementias) was provided 4 days per week before the Covid-19 pandemic. Unfortunately, limitations on the service caused by social distancing and service users being unable or unwilling to attend due to deteriorating health or vulnerability to Covid-19, we were forced to close the service in January 2021, sadly resulting in redundancies amongst the team. We continue to look at opportunities to provide support in different ways

Positivity Through Activity (PTA), Art and Horticulture

Therapies account for a significant part of the work of Darlington Mind Limited. The Positivity Through Activity project encourages physical activity with regular sessions at the gym, Easy Line, walking, swimming, and 5-a-side football. We also provide a monthly support group for people dealing with anger, anxiety and depression, regular art and creative craft sessions in our dedicated Arts Studio, and a Horticulture Project.

OBJECTIVES AND ACTIVITIES

Rapid Response Suicide Prevention

The County Durham Clinical Commissioning Group has continued to fund the Rapid Response Suicide Prevention service involving Darlington Mind and Hartlepool and East Durham Mind. Working with the Crisis Teams, our Local Mind Associations ensure each new referral is assessed within 24 hours and sees a Counsellor within 5 working days.

Hambleton and Richmondshire

Locally we are now known as Mind in Hambleton and Richmondshire (this change took place after financial year ended 31st March 2021) We offer a range of services including the North Yorkshire County Council (NYCC) commissioned service called 'Mind Matters' providing a range of low-level advice, information, and peer support services. We also provide a NYCC funded day service for people with enduring mental health issues.

In addition, we provide ongoing support to local people in this area through a wide range of projects including gardening, creative writing, relaxation, arts and crafts, social groups, knit and natter, luncheon clubs and a telephone befriending scheme.

Also available throughout this area we provide emotional resilience and mental health awareness training

General Counselling

We have a bank of volunteer Counsellors, many of whom provide their time free of charge which enables Darlington Mind Limited to provide some of its counselling for just £10 per session. The Counsellors provide an invaluable service to people with mental health issues who need access to talking therapies. In addition, we offer paid counselling for those who can pay.

Recovery and Wellbeing Project

We continued to provide a range of self-help courses from our bases in Darlington and Northallerton. There has been an increased focus on providing training in local companies and we have supported a range of employers to provide mental health awareness, mindfulness, and other bespoke training. Durham County Council also provide a grant to enable us to deliver CREW courses (Creating Resilience and Emotional Wellness) free across South Durham.

Carers

Darlington Clinical Commissioning Group and Darlington Borough Council also provided funding specifically to support Carers of people with a mental health issue or those caring for someone with dementia. The funding enabled us to offer counselling and support during lockdown.

Children's Services

Young People's Self Harm Project

We are now halfway through our (second) three-year BBC Children in Need funded project. This includes providing specialist support and awareness raising sessions for children who are at risk of self-harm. The funding has enabled us to employ a Young Persons Co-ordinator, a peer support worker and provide access to specialist counselling. This is provided across Darlington, South of County Durham, Hambleton and Richmondshire

Suicide Prevention

Darlington Mind Limited also secured grants during the year from Darlington Borough Council and North Yorkshire County Council to deliver a range of free emotional resilience courses to assist children and young people including those who might be at risk of suicide.

Children and Young People's Counselling in Darlington Schools

We are now entering the second year of a Darlington Education Trust (County Durham Community Development Foundation) funded project to provide counselling support to children in 9 Darlington secondary schools, working very closely with schools, the programme aims to support 30 of those children with the most priority mental health conditions with substantive levels of counselling geared to their needs.

OBJECTIVES AND ACTIVITIES

Youth Café - DECAF

Our Virgin Money Foundation project has concluded. It provided support to individuals with low level mental health issues and during Covid lockdowns provided online support including one to one development activities and workshops. The project also developed a range of self-help videos published online.

Other funding, projects, and Volunteer Support

In total, Darlington Mind Limited now provides 19 different projects, and employed 43 staff during the year. The organisation is an integral part of mental health service delivery in Darlington, South of County Durham, Hambleton and Richmondshire. We continue to raise funds to assist with our work and have benefited from small donations from a variety of organisations and individuals. A large proportion of funds received by Darlington Mind Limited currently come from the purchase of services by statutory bodies for delivery to service users, which continue to fall. We continue to look for other diverse sources of funds to assist with our charitable aims and objectives.

Volunteer support

The charity depends on a strong force of more than 25 volunteers to supplement the work of paid staff. The mixed workforce has become a valuable part of our organisation. We would like to thank all our volunteers who collectively make a huge difference to our work.

Staff

The Trustees would like to extend a huge thank you to the staff for their hard work, support and loyalty in what were extreme and difficult conditions during this financial year.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Darlington Mind Limited offered individual support to 756 service users in Darlington, South of County Durham, Hambleton and Richmondshire.

The Covid-19 pandemic limited access to our services and badly affected our income. Funding from donations, our supported living scheme and paid for services were reduced. Our costs also significantly increased including significant repairs on our own properties and reorganisation because of the closure of our MHSOP (Dementia Day Care). All these resulted in a significant operational loss for the charity in the year ended 31 March 2021. This included restructuring of the workforce and sadly we had to make several of our colleagues redundant at a cost of £16,000. We are therefore doing considerably more work with fewer staff.

Trustees are satisfied with the extent to which the charity's services have been taken up and its financial performance for the year. Trustees and Senior Managers regularly review the relevance and effectiveness of the services the charity provides to ensure that its objectives and obligations to its users are met.

FINANCIAL REVIEW

Financial position

Financial systems have been enhanced and Darlington Mind Limited is committed to continually reviewing the efficiency and effectiveness of services being delivered and to discontinue any service which can no longer be delivered in an efficient and effective manner. Trustees recently reviewed and amended its Financial Regulations and will continue to ensure good governance.

Investment income arises from capital and interest-bearing deposit accounts as well as from investment properties which have been purchased over recent years. Income is used to invest in restricted and unrestricted funds that are not expected to be required during the deposit period. Interest received on our reserves has been low due to the present market position. Darlington Mind Limited Trustees will seek to use its reserves appropriately whilst still reducing our risk profile in the future where prudence and careful consideration justify it, including the development of joint ventures and the purchase of additional capital assets which might generate unrestricted income.

We will continue to consider new housing development opportunities where we feel they will strengthen our overall financial position.

Investment policy and objectives

The Trustees, having regard to the reserves policy, have operated a policy of retaining available funds in interest bearing deposit accounts.

FINANCIAL REVIEW

Reserves policy

The Executive acting as trustees have reviewed the charity's needs for reserves in line with the guidance issues by the Charity Commission and have agreed that financial reserves (the "Emergency Operating Reserve" – EOR) should be held for the following purposes:

- Income from statutory bodies is from a 'call off' contract. This inevitably presents cash- flow issues and income from these sources will need to be carefully monitored to ensure itdoes not result in the charity experiencing serious liquidity issues in the future. In addition, the charity is conscious of reducing local authority budgets and a squeeze on funding for adult social care. This has resulted in a considerable loss of income over the last three years, and we predict further falls in the future.
- Income from our NHS contracts with the Suicide Prevention Project, have not increased in real terms for more than five years – they are therefore worth considerably less and yet demand of the services has increased over the same period.
- Darlington Mind receives rental and housing benefit premium from the local authority for its 27 housing units which are occupied by people with mental health issues. Due to the inevitable fluctuation of occupancy the charity must retain funds to bridge the payment ofoperating costs at times when rent income is not forthcoming due to interim voids.
- We receive 'ad hoc' donations and structured grant aid from charitable trusts including BBC Children in Need, County Durham Community Foundation, and others. In addition, we receive donations and the results of fund-raising opportunities, but these payments are irregular in rate. Reserves are needed to smooth out this fluctuation.
- Some income is generated for 'charged for' services including charging service users for attending projects, from their personal social care or individual service contracts.
- The charity also generates some limited income from a variety of other sources includinginvestments and a generated surplus at the year-end.
- The Charity requires protection against and the ability to continue operating despite damaging events or unforeseen circumstances which are outside the scope of the normal budgeting process. This might also include damaged property that cannot be used.
- The target level for this Emergency Operating Reserve (EOR) which has been set at 3 months operating costs - a sum of approximately £206,678 plus £81,052 specifically set aside to cover redundancy obligations on a forced closure basis is £287,730.

Fixed Asset Reserves
Including the EOR, it was agreed that a Fixed Assets reserve should be held to accommodate those funds which are required to cover project costs outside the current operating budget and/or outside the current financial year. The level of this reserve will be the accumulated sum of all such funds in the accounts of the charity at each year end.

Capital Purchase Scheme – Darlington Mind Limited spent £185,000 for the purchase and renovation of three new properties in 2019. £165,000 was borrowed in 2019-20 from NatWest, secured by way of first charges and debentures on property already owned by the charity. These funds were used to purchase a further three properties in 2019-20.

Funds received for future work not recoded under accruals and deferred income.

Designated Reserves
£10,000 has been allocated to cover capital repairs and maintenance on St Hilda's Hall.

Freehold Property
Darlington Mind Limited own the freehold interest in St Hilda's Hall, Tannery Yard, Darlington which was valued by a RICS qualified surveyor in 2018. Its value is listed in the balance sheet at £216,200. Darlington Mind Limited also owns a leasehold interest in 8 Falstaff Court, 264 Hundens Lane and 63 Quaker Lane. The charity has freehold interests in 80 Borough Road (2 flats), 20 Eastbourne Road, 88 Yarm Road, 56 Thirlmere Road, 41 Pensbury Street and 39 Hargreaves Terrace. These properties are all located in Darlington and listed in the balance sheet.

FUTURE PLANS
Year ending 31st March 2022 will be another exciting and challenging year for Darlington Mind Limited. We are hoping to grow financially and geographically, developing new services, supporting more people, and meeting increasing demand as the country recovers from the Covid-19 pandemic.

Any surpluses generated from housing provision will be used to fund other mental health services in the future for those in most need. Darlington Mind Limited looks forward to continuing to be the largest charity providing specialist mental health services for the people of Darlington, South Durham, Hambleton and Richmondshire.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Darlington Mind Limited is an independent registered charity, registered with the Charity Commission in England and is a member of the National Mind Federation.

Darlington Mind Limited was formed on 9th May 2002 to continue the activities of its predecessor unincorporated entity, Darlington Mind, and commenced its operations on 1st October 2002. Darlington Mind Limited exists to promote and preserve good mental health and to assist those experiencing mental distress to regain their full potential in life and work. Darlington Mind was formed on 5th December 1979 and as it works through its 42nd year of operation, the charity is well placed to deliver a range of vitally important mental health services to those who live and work in Darlington, South Durham, Hambleton and Richmondshire.

Recruitment and appointment of new trustees

Membership of Darlington Mind Limited is open to anybody with an interest in its work who is not a member of staff. Appointment to the Board of Trustees is by nomination from the members followed by election at the Annual General Meeting. The Board of Trustees consists of up to 14 members with the primary office holders being the Chair, Vice Chair, Treasurer/Chair of Finance and Strategy Committee and Chair of Welfare and Management Committee. The Chief Executive Officer acts as Company Secretary but is a non-voting member of the Board. The Treasurer and Chair of Finance roles are held by the same officer. Darlington Mind Limited is committed to ensuring full-service user involvement in its decision making at all levels. The Board also seeks to fill any skills gap on the Board by recruiting new Trustees to help Darlington Mind Limited meet its strategic objectives.

Organisational structure

The Chief Executive, Senior Management Team and staff carry out the day-to-day administration of the company on behalf of the Board of Trustees. Honorary officers and other volunteers also give valuable assistance in both expertise and time to facilitate the smooth running and management of the organisation.

Induction and training of new trustees

New trustees are provided with induction training including core training in safeguarding adults, safeguarding children, equality and diversity and a range of other issues. New Trustees are also issued with copies of the Charities Constitution, Articles of Association and Charity Commission publications including details of their responsibilities as trustees and working rules. In addition, we have provided a Trustee Handbook to all Trustees

A skills audit is undertaken of the trustees on a regular basis and appropriate training is organised for individuals thereafter. A series of training and development sessions take place throughout the year for all Trustees. The Chair of Trustees also carries out twice yearly appraisals with the CEO and seeks the views of all Trustees via a questionnaire and individual 1 to 1 sessions.

Risk management and financial regulations

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business, and operational risks which the charity faces and assembled a Risk Register which confirms that systems and controls have been established to enable regular reports to be produced, so that the necessary steps can be taken to lessen these risks. Darlington Mind Limited has taken out a variety of insurances to cover its work, to ensure its Trustees and provide support in HR and personnel related issues. In addition, the Trustees have reviewed its financial regulations for operational staff, amended its reserves policy and updated its business plan during the financial year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04433988 (England and Wales)

Registered Charity number
1093140

Registered office
St Hilda's House
11 Borough Road
Darlington
Co. Durham
DL1 1SQ

Trustees
P Freitag MBE
Mrs L Gillespie Chair of Welfare and Management
Mrs M Pears Vice Chair of Trustees
Dr R Langrick
Mrs J Lincoln (resigned 30/09/21)
Mrs S J Porteus Chair of Trustees
Ms C R Walters
C Doolan
Ms E Green
I McArdle (resigned 16/9/20)
Ms N Sullivan
Ms J Chapman (appointed as a co-opted trustee 19/11/20)
Ms C Hodgson (appointed as a co-opted trustee 19/8/21)
Ms D L Dalton Honorary Treasurer and Chair of Finance and Strategy Committee (appointed as a co-opted trustee 19/8/21)

Company Secretary
S G W Davidson

Auditors
Mitchell Gordon LLP
Accountants and Statutory Auditor
43 Coniscliffe Road
Darlington
Co. Durham
DL3 7EH

Solicitors
Close Thornton, 2 Duke Street, Darlington. DL3 7AB

Bankers

Natwest, 25 High Row, Darlington, DL3 7QP
Charities Aid Foundation, 25 Kings Hill Avenue, West Malling, Kent. ME19 4JQ
The Charity Bank Limited, Fosse House, 182 High Street, Tonbridge, TN9 1BE
Virgin Money Bank Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

Chief Executive
S G W Davidson

Report of the Trustees for the Year Ended 31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Darlington Mind Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

AUDITORS

The auditors, Mitchell Gordon LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 19th October 2021 and signed on its behalf by:



Mrs S J Porteus - Trustee

Report of the Independent Auditors to the Trustees of Darlington Mind Limited

Opinion

We have audited the financial statements of Darlington Mind Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 of 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of Darlington Mind Limited

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors 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 are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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 based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures can detect irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sectors in which the charity operates;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Commission, Companies Act 2006, taxation legislation, data protection compliance, anti-bribery, employment, environmental and health and safety legislation;

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit;

These procedures did not identify any potentially material actual or suspected non-compliance.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

Performed analytical procedures to identify any unusual or unexpected relationships;

Reviewed material journal entries to identify unusual transactions or posting by unusual users;

Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;

Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

Agreeing financial statement disclosures to underlying supporting documentation;

Reading the minutes of meetings of those charged with governance;

Enquiring of management as to actual and potential litigation and claims;

Reviewing correspondence with HMRC and the charity's legal advisors.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance of fraud and cannot be expected to detect non-compliance with all laws & regulations.

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

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Gordon

for and on behalf of Mitchell Gordon LLP
Accountants and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
43 Coniscliffe Road
Darlington
Co. Durham
DL3 7EH

19 October 2021

DARLINGTON MIND LIMITED

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33,693	-	33,693	72,701
Charitable activities	5				
Supported Housing Services		259,273	-	259,273	280,070
Mental Health Services for Older People		43,024	-	43,024	108,255
Therapies, Training and Rehabilitation		169,807	184,488	354,295	412,071
Other trading activities	3	76,230	-	76,230	6,198
Investment income	4	1,136	-	1,136	504
Total		583,163	184,488	767,651	879,799
EXPENDITURE ON					
Raising funds	6	-	-	-	1,280
Charitable activities	7				
Supported Housing Services		349,151	-	349,151	259,640
Mental Health Services for Older People		118,488	-	118,488	204,542
Therapies, Training and Rehabilitation		210,269	196,389	406,658	459,216
Total		677,908	196,389	874,297	924,678
NET EXPENDITURE		(94,745)	(11,901)	(106,646)	(44,879)
Transfers between funds	24	(11,901)	11,901	-	-
Net movement in funds		(106,646)	-	(106,646)	(44,879)
RECONCILIATION OF FUNDS					
Total funds brought forward		775,257	-	775,257	820,136
TOTAL FUNDS CARRIED FORWARD		668,611	-	668,611	775,257

The notes form part of these financial statements

DARLINGTON MIND LIMITED

Balance Sheet
31 March 2021

	Notes	31/3/21 £	31/3/20 £
FIXED ASSETS			
Intangible assets	14	12,926	-
Tangible assets	15	682,446	702,961
		695,372	702,961
CURRENT ASSETS			
Debtors	16	28,264	46,296
Cash at bank and in hand		283,671	299,323
		311,935	345,619
CREDITORS			
Amounts falling due within one year	17	(83,049)	(40,327)
NET CURRENT ASSETS		228,886	305,292
TOTAL ASSETS LESS CURRENT LIABILITIES		924,258	1,008,253
CREDITORS			
Amounts falling due after more than one year	18	(140,279)	(152,289)
ACCRUALS AND DEFERRED INCOME	22	(115,368)	(80,707)
NET ASSETS		668,611	775,257
FUNDS	24		
Unrestricted funds		668,611	775,257
Restricted funds		-	-
TOTAL FUNDS		668,611	775,257

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

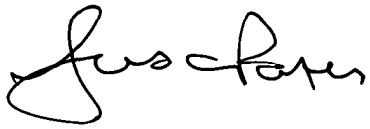
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Balance Sheet - continued
31 March 2021

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19th October 2021 and were signed on its behalf by:



S J Porteus - Trustee

The notes form part of these financial statements

DARLINGTON MIND LIMITED

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	31/3/21 £	31/3/20 £
Cash flows from operating activities			
Cash generated from operations	1	11,703	5,722
Interest paid		(6,186)	(3,183)
Net cash provided by operating activities		5,517	2,539
Cash flows from investing activities			
Purchase of intangible fixed assets		(13,692)	-
Purchase of tangible fixed assets		(11,355)	(154,996)
Sale of tangible fixed assets		11,861	50,121
Interest received		1,136	504
Net cash used in investing activities		(12,050)	(104,371)
Cash flows from financing activities			
New loans in year		-	165,000
Loan repayments in year		(8,410)	(4,117)
Capital repayments in year		(709)	(8,514)
Net cash (used in)/provided by financing activities		(9,119)	152,369
Change in cash and cash equivalents in the reporting period		(15,652)	50,537
Cash and cash equivalents at the beginning of the reporting period		299,323	248,786
Cash and cash equivalents at the end of the reporting period		283,671	299,323

The notes form part of these financial statements

DARLINGTON MIND LIMITED

Notes to the Cash Flow Statement for the Year Ended 31 March 2021

1. **RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31/3/21 £	31/3/20 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(106,646)	(44,879)
Adjustments for:		
Depreciation charges	20,775	21,607
Loss on disposal of fixed assets	-	1,280
Interest received	(1,136)	(504)
Interest paid	6,186	3,183
Decrease in debtors	18,032	1,717
Increase in creditors	74,492	23,318
Net cash provided by operations	11,703	5,722

2. **ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	299,323	(15,652)	283,671
	299,323	(15,652)	283,671
Debt			
Finance leases	(709)	709	-
Debts falling due within 1 year	(8,595)	(3,600)	(12,195)
Debts falling due after 1 year	(152,289)	12,010	(140,279)
	(161,593)	9,119	(152,474)
Total	137,730	(6,533)	131,197

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared under the going concern basis of accounting.

The presentational currency of the financial statements is the Pound Sterling (£).

Income
All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from Charitable activities where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued. For legacies, the executive committee made a policy decision that funds will not be included in the SOFA until the legacy has been received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Cost allocation includes an element of judgement, and the charity has had to consider the cost benefit of detailed calculations and record keeping. To ensure full cost recovery on projects the charity adopts a policy of allocating costs to the respective cost headings throughout the year.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 20% on cost
Minibus	- 25% on reducing balance

The properties (excluding St Hilda's Hall) are deemed to all hold a residual value of £40,000 in 20 years time from year ending 31 March 2020, therefore, the depreciation will be provided over 20 years on a straight line from this date to the residual value.

The depreciation policy for St Hilda's Hall will be depreciated at 2% on cost.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Freehold Property and Leasehold Property include supported housing and St Hilda's Hall. The cost of these properties includes the following:

- Cost of acquiring land and buildings
- Development expenditure

All expenditure on items of fixtures and equipment used for the training, education, and welfare of tenants and beneficiaries is treated as repairs and renewal expenditure and written off as incurred. The expected useful life of such items are very short and the expenditure is not capitalised.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds (including fixed asset funds) comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Irrecoverable vat
All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

continued...

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations	33,693	72,701

3. OTHER TRADING ACTIVITIES

	31/3/21	31/3/20
	£	£
Furlough receipts	76,230	6,198

4. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Deposit account interest	1,136	504

5. INCOME FROM CHARITABLE ACTIVITIES

	Supported Housing Services	Mental Health Services for Older People	Therapies and Training and Rehabilitation	31/3/21 Total activities	31/3/20 Total activities
	£	£	£	£	£
Housing benefit and rental income	259,273	-	-	259,273	265,099
Fees for services provided	-	43,024	81,061	124,085	282,296
Grants	-	-	273,234	273,234	253,001
	259,273	43,024	354,295	656,592	800,396

Grants received, included in the above, are as follows:

	31/3/21	31/3/20
	£	£
DBC/NYCC CYP	18,552	-
Anger Management - NHS Darlington	-	4,890
Suicide Prevention - Durham Dales NHS	97,965	69,303
Darlington Borough Council Carers Break Grant	17,820	18,613
DPCC - counselling	4,554	-
Children in Need	32,544	40,275
Darlington Borough Council postvention/bereavement	4,500	-
Lloyds Foundation	-	14,970
Education Trust	19,361	-
Auckland Youth and Community Centre	-	3,698
Virgin Media -Young Persons	15,939	-
County Durham Community Foundation	-	20,000
North Yorkshire County Council - Mind Matters Project	42,019	58,032
Durham County Council - CREW Courses	14,980	14,980
Co-op Foundation - Young Persons Cafe Project	-	6,120
Mental Health Monitoring	-	1,120
Cook and Eat	-	1,000
Emergency IT fund	5,000	-
	273,234	253,001

continued...

6. RAISING FUNDS

Other trading activities

	31/3/21	31/3/20
	£	£
Loss on sale of assets	-	1,280

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Supported Housing Services	301,662	47,489	349,151
Mental Health Services for Older People	109,102	9,386	118,488
Therapies and Training and Rehabilitation	383,187	23,471	406,658
	793,951	80,346	874,297

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/21	31/3/20
	£	£
Staff costs	570,485	567,024
Staff and volunteer training	8,881	34,428
MHSOP Meals for service users	9	15,616
Equipment purchases	9,006	10,419
Premises costs	164,733	168,377
Office running costs	18,432	18,891
Sundries	22,276	40,182
Interest payable and similar charges	129	737
	793,951	855,674

Cost allocation includes an element of judgement, and the charity has had to consider the cost benefit of detailed calculations and record keeping. To ensure full cost recovery on projects the charity adopts a policy of allocating costs to the respective cost headings through the year.

continued...

9. SUPPORT COSTS

	Governance costs	Totals
	£	£
Supported Housing Services	47,489	47,489
Mental Health Services for Older People	9,386	9,386
Therapies and Training and Rehabilitation	23,471	23,471
	80,346	80,346

Support costs, included in the above, are as follows:

	Supported Housing Services	Mental Health Services for Older People	Therapies and Training and Rehabilitation	31/3/21 Total activities	31/3/20 Total activities
	£	£	£	£	£
Amortisation of intangible fixed assets	766	-	-	766	-
Wages and salaries	16,519	2,753	15,143	34,415	23,627
Social security	1,355	226	1,243	2,824	1,869
Pensions	327	55	300	682	2,427
Management and administration	7,402	1,234	6,785	15,421	14,765
Depreciation of tangible fixed assets	14,934	5,075	-	20,009	21,607
Interest payable and similar charges	6,186	43	-	6,229	3,429
	47,489	9,386	23,471	80,346	67,724

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/21	31/3/20
	£	£
Depreciation - owned assets	17,314	18,014
Depreciation - assets on hire purchase contracts and finance leases	2,695	3,592
Deficit on disposal of fixed assets	-	1,280
Computer software amortisation	766	-
Auditors' remuneration	3,250	3,250
Accountancy services	3,250	3,250

continued...

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020 other than those incurred wholly, exclusively, and necessarily in performance of their duties.

12. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	569,089	545,273
Social security costs	32,332	31,422
Other pension costs	6,985	18,252
	608,406	594,947

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

	31/3/21	31/3/20
Charitable activities	37	35
Management and administration	6	6
	43	41

There were no employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	72,701	-	72,701
Charitable activities			
Supported Housing Services	265,099	14,971	280,070
Mental Health Services for Older People	108,255	-	108,255
Therapies and Training and Rehabilitation	217,291	194,780	412,071
Other trading activities	6,198	-	6,198
Investment income	504	-	504
Total	670,048	209,751	879,799
EXPENDITURE ON			
Raising funds	1,280	-	1,280

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Supported Housing Services	259,640	-	259,640
Mental Health Services for Older People	204,542	-	204,542
Therapies and Training and Rehabilitation			
	297,231	161,985	459,216
Total	762,693	161,985	924,678
NET INCOME/(EXPENDITURE)	(92,645)	47,766	(44,879)
Transfers between funds	57,767	(57,767)	-
Net movement in funds	(34,878)	(10,001)	(44,879)
RECONCILIATION OF FUNDS			
Total funds brought forward	810,135	10,001	820,136
TOTAL FUNDS CARRIED FORWARD	775,257	-	775,257

14. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
Additions	13,692
AMORTISATION	
Charge for year	766
NET BOOK VALUE	
At 31 March 2021	12,926
At 31 March 2020	-

continued...

15. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Office equipment and fittings £	Minibus £	Totals £
COST					
At 1 April 2020	555,499	135,490	30,187	59,372	780,548
Additions	-	-	11,355	-	11,355
Disposals	-	-	-	(25,317)	(25,317)
At 31 March 2021	555,499	135,490	41,542	34,055	766,586
DEPRECIATION					
At 1 April 2020	20,837	3,830	18,565	34,355	77,587
Charge for year	8,583	(144)	6,495	5,075	20,009
Eliminated on disposal	-	-	-	(13,456)	(13,456)
At 31 March 2021	29,420	3,686	25,060	25,974	84,140
NET BOOK VALUE					
At 31 March 2021	526,079	131,804	16,482	8,081	682,446
At 31 March 2020	534,662	131,660	11,622	25,017	702,961

Freehold Property and Leasehold Property held by the charity was valued on 16 May 2017 by Dodds Brown LLP, Chartered Surveyors and AC Surveys Ltd on an open market value.

If Freehold Property and Leasehold Property had not been revalued it would have been included at the historical Net Book Value of £744,726 (2020: £760,210).

continued...

15. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Minibus £
COST	
At 1 April 2020	34,055
Transfer to ownership	(34,055)
At 31 March 2021	-
DEPRECIATION	
At 1 April 2020	23,279
Charge for year	2,695
Transfer to ownership	(25,974)
At 31 March 2021	-
NET BOOK VALUE	
At 31 March 2021	-
At 31 March 2020	10,776

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Trade debtors	19,482	35,802
Prepayments and accrued income	8,782	10,494
	28,264	46,296

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Bank loans and overdrafts (see note 19)	12,195	8,595
Hire purchase (see note 20)	-	709
Trade creditors	25,083	4,000
Social security and other taxes	9,560	7,934
Other creditors	1,321	-
Accrued expenses	34,890	19,089
	83,049	40,327

continued...

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/21	31/3/20
	£	£
Bank loans (see note 19)	140,279	152,289

19. LOANS

An analysis of the maturity of loans is given below:

	31/3/21	31/3/20
	£	£
Amounts falling due within one year on demand:		
Bank loans	12,195	8,595
Amounts falling between one and two years:		
Bank loans	12,195	8,595
Amounts falling due between two and five years:		
Bank loans	36,585	25,785
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	91,499	117,909

20. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31/3/21	31/3/20
	£	£
Net obligations repayable:		
Within one year	-	709

21. SECURED DEBTS

The following secured debts are included within creditors:

	31/3/21	31/3/20
	£	£
Bank loans	152,474	160,884
Hire purchase contracts	-	709
	152,474	161,593

Bank loans are secured against St Hilda's Hall, 8 Falstaff Court, 80 Borough Road and all assets of the company.

continued...

22. ACCRUALS AND DEFERRED INCOME

	31/3/21	31/3/20
	£	£
Accruals and deferred income	115,368	80,707

A number of funders have paid Darlington Mind Limited in advance for work that either had not yet started or was intended for future years. This includes:

CDCF Education Trust	4,639
Children in Need – Young Persons	2,532
Crime Commissioner – Counselling	450
Darlington Borough Council – Covid Fund	5,000
National Mind – Housing Project	7,238
NYCC/DBC – CYP	7,448
Mind Matters	30,521
Virgin Money	7,540
CDCF	30,000
Morrisons Foundation	20,000

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/21 Total funds	31/3/20 Total funds
	£	£	£	£
Fixed assets	695,372	-	695,372	702,961
Current assets	311,935	-	311,935	345,619
Current liabilities	(83,049)	-	(83,049)	(40,327)
Long term liabilities	(140,279)	-	(140,279)	(152,289)
Accruals and deferred income	(115,368)	-	(115,368)	(80,707)
	668,611	-	668,611	775,257

24. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	Transfers between funds	At 31/3/21
	£	£	£	£
Unrestricted funds				
General funds	430,580	(85,313)	(4,030)	341,237
Designated funds	344,677	(9,433)	(7,870)	327,374
	775,257	(94,746)	(11,900)	668,611
Restricted funds				
Restricted grants	-	11,901	11,901	-
TOTAL FUNDS	775,257	(106,646)	-	668,611

continued...

24. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	583,162	(668,475)	(85,313)
Designated funds	-	(9,433)	(9,433)
	583,162	(677,908)	(94,746)
Restricted funds			
Restricted grants	184,489	(196,389)	(11,900)
TOTAL FUNDS	767,651	(874,297)	(106,646)

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General funds	454,328	(81,381)	57,633	430,580
Designated funds	355,806	(11,263)	134	344,677
	810,134	(92,644)	57,767	775,257
Restricted funds				
Restricted grants	10,001	47,766	(57,767)	-
TOTAL FUNDS	820,135	(44,878)	-	775,257

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	670,049	(751,430)	(81,381)
Designated funds	-	(11,263)	(11,263)
	670,049	(762,693)	(92,644)
Restricted funds			
Restricted grants	209,750	(161,984)	47,766
TOTAL FUNDS	879,799	(924,677)	(44,878)

continued...

24. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General funds	454,328	(166,694)	53,603	341,237
Designated funds	355,806	(20,696)	(7,736)	327,374
	810,134	(187,390)	45,867	668,611
Restricted funds				
Restricted grants	10,001	35,866	(45,867)	-
TOTAL FUNDS	820,135	(151,524)	-	668,611

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	1,253,211	(1,419,905)	(166,694)
Designated funds	-	(20,696)	(20,696)
	1,253,211	(1,440,601)	(187,390)
Restricted funds			
Restricted grants	394,239	(358,373)	35,866
TOTAL FUNDS	1,647,450	(1,798,974)	(151,524)

25. RELATED PARTY DISCLOSURES

During the year rent was paid to P Freitag MBE, one of our Trustees, in the sum of £5,100 (2020: £5,100). This property forms part of our portfolio for Supported Housing Services and is currently let to a service user. The rent received is paid through Housing Benefit and a contribution from the service user.